

SOUTH WHIDBEY PARKS AND RECREATION DISTRICT

Five Year Budget Projection 2018 - 2022																		
	2017		2018		new M&O levy	----->>	2019		2020		2021		2022		Avg Annual Growth	2023	S P&R ref	
		% Chg.		% Chg.				% Chg.		% Chg.		% Chg.		% Chg.				
Beginning Cash (Actual)	\$316,312		\$261,683		\$216,139		\$163,729		\$92,505		\$20,616					-\$75,777		
Beginning Cash (Required)	\$198,372		\$212,242		\$216,139		\$227,864		\$233,285		\$251,472					\$251,472		
Revenues																		
Taxes - Total	\$724,500	1.2%	\$734,240	1.3%	\$776,021	5.7%	\$786,462	1.3%	\$797,044	1.3%	\$807,768	1.3%	\$807,768	1.3%	2.1%		4.1%	
Program Revenue	\$133,152	-11.3%	\$144,076	8.2%	\$145,517	1.0%	\$146,972	1.0%	\$148,442	1.0%	\$149,926	1.0%	\$149,926	1.0%	0.0%		2.2%	
Facility Use/Concessions	\$5,780	-22.1%	\$1,780	-69.2%	\$2,000	12.4%	\$2,100	5.0%	\$2,400	14.3%	\$2,600	8.3%	\$2,600	8.3%				
Interest Income	\$2,600	32.0%	\$2,400	-7.7%	\$2,600	8.3%	\$2,700	3.8%	\$2,800	3.7%	\$2,900	3.6%	\$2,900	3.6%				
Other Revenues	\$200	-86.4%	\$1,000	400.0%	\$1,000	0.0%	\$1,000	0.0%	\$1,000	0.0%	\$1,000	0.0%	\$1,000	0.0%				
<i>Revenue Total</i>	\$866,232	-1.2%	\$883,496	2.0%	\$927,138	4.9%	\$939,234	1.3%	\$951,686	1.3%	\$964,195	1.3%	\$964,195	1.3%	1.7%		4.1%	
<i>M&O Revenue+ Beginning Cash</i>	\$1,182,544	11.8%	\$1,145,179	-3.2%	\$1,143,277	-0.2%	\$1,102,963	-3.5%	\$1,044,191	-5.3%	\$984,811	-5.7%	\$984,811	-5.7%				
Expenses																		
Administration	(\$541,839)	3.9%	(\$588,837)	8.7%	(\$597,380)	1.5%	(\$637,029)	6.6%	(\$651,258)	2.2%	(\$696,212)	6.9%	(\$696,212)	6.9%	5.6%		7.1%	
Maintenance	(\$140,750)	3.4%	(\$142,000)	0.9%	(\$146,686)	3.3%	(\$151,527)	3.3%	(\$156,527)	3.3%	(\$161,692)	3.3%	(\$161,692)	3.3%	3.1%		3.0%	
Programs	(\$110,798)	-8.6%	(\$118,030)	6.5%	(\$120,391)	2.0%	(\$122,798)	2.0%	(\$125,254)	2.0%	(\$127,759)	2.0%	(\$127,759)	2.0%	0.9%		4.8%	
Other Costs	(\$100)	92.9%	(\$100)	0.0%	(\$100)	0.0%	(\$100)	0.0%	(\$100)	0.0%	(\$100)	0.0%	(\$100)	0.0%				
<i>Expense Total</i>	(\$793,487)	1.7%	(\$848,967)	7.0%	(\$864,557)	1.8%	(\$911,454)	5.4%	(\$933,139)	2.4%	(\$967,201)	3.7%	(\$967,201)	3.7%	4.0%	(\$1,005,890)	4.1%	
<i>Total P & L</i>	\$72,745		\$34,529		\$62,581		\$27,780		\$18,546		(\$3,007)		(\$3,007)					
Cash Inflows/Outflows																		
Transfer to Project Fund 2019--					\$0		\$0		\$0		\$0		\$0					
Project Fund Balance					\$0		\$0		\$0		\$0		\$0					
Tax Revenue for Project Fund (10% of Levy Funds for years 2016+)	\$72,390		\$60,003		\$77,602		\$78,646		\$79,704		\$80,777		\$80,777					
Campground Revenue					\$48,048		\$50,450		\$52,973		\$55,622		\$55,622					
Campground Expense					(\$47,220)		(\$48,401)		(\$49,611)		(\$50,851)		(\$50,851)					
Projects/Equipment Expense	(\$23,800)		(\$11,000)		(\$29,000)		(\$33,000)		(\$33,000)		(\$55,000)		(\$55,000)					
Loan Payments(Transfer to Capital)	(\$95,146)		(\$78,597)		(\$75,095)		(\$62,633)		(\$52,282)		(\$35,904)		(\$35,904)					
Transfer to Reserve	(\$8,428)		(\$3,897)		(\$11,724)		(\$5,421)		(\$8,515)		(\$7,254)		(\$7,254)					
Transfer from Reserve	\$0		\$0		\$0		\$0		\$0		\$0		\$0					
<i>Ending Cash Amount</i>	\$261,683		\$216,139		\$163,729		\$92,505		\$20,616		(\$75,777)		(\$75,777)					
Beginning Reserve Balance	\$203,814		\$212,242		\$216,139		\$227,864		\$233,285		\$241,800		\$241,800					
Ending Reserve Balance	\$212,242		\$216,139		\$227,864		\$233,285		\$241,800		\$249,054		\$249,054					
Ending Reserve Balance (Required)	\$212,242		\$216,139		\$227,864		\$233,285		\$241,800		\$249,054		\$249,054					

Fundamental Principles/Guidelines in Priority Order:

Fundamental principle #1	Ending Reserve Balance = 25% of the following year's total expenses.
Purpose	Fund Park operations for orderly shutdown in the event of loss of levy
Fundamental principle #2	Beginning Cash (Required) = 25% of the current year's expenses.
Purpose	Fund first 3 months expenses prior to distribution of significant funds to SWPRD from the levy
Fundamental principle #3	Annual transfer of 10% of the levy to the Capital projects fund
Purpose	Pay current loans on equipment, fund additional capital projects planned for the year, and build the capital reserve for contingencies
Fundamental principle #4	End of year transfer of 50% of any amount over and above required Reserve Fund, Beginning Cash amounts to the Capital Fund
Purpose	Build the capital reserve for contingencies

2015-2018	2019-2022 M&O levy calculation tool	
\$ 43,000	1	annual levy value calculation basis
18	18	<-----maintain current levy
\$ 54.00	\$ 54.00	annual tax cost \$ 300,000 assessment basis
\$ -		annual change

SOUTH WHIDBEY PARKS AND RECREATION DISTRICT

Five Year Budget Projection 2018 - 2022																	
	2017		2018		new M&O levy	.20----->>			2020		2021		2022		Avg Annual Growth	2023	S P&R ref
		% Chg.		% Chg.						% Chg.		% Chg.		% Chg.			
Beginning Cash (Actual)	\$316,312		\$261,683		\$216,139		\$249,694		\$265,592		\$281,997		\$281,997			\$275,085	
Beginning Cash (Required)	\$198,372		\$212,242		\$216,139		\$227,864		\$233,285		\$233,285		\$251,472			\$251,472	
Revenues																	
Taxes - Total	\$724,500	1.2%	\$734,240	1.3%	\$861,986	17.4%	\$873,584	1.3%	\$885,338	1.3%	\$897,250	1.3%	\$897,250	1.3%	4.2%		4.1%
Program Revenue	\$133,152	-11.3%	\$144,076	8.2%	\$145,517	1.0%	\$146,972	1.0%	\$148,442	1.0%	\$149,926	1.0%	\$149,926	1.0%	0.0%		2.2%
Facility Use/Concessions	\$5,780	-22.1%	\$1,780	-69.2%	\$2,000	12.4%	\$2,100	5.0%	\$2,400	14.3%	\$2,600	8.3%	\$2,600	8.3%			
Interest Income	\$2,600	32.0%	\$2,400	-7.7%	\$2,600	8.3%	\$2,700	3.8%	\$2,800	3.7%	\$2,900	3.6%	\$2,900	3.6%			
Other Revenues	\$200	-86.4%	\$1,000	400.0%	\$1,000	0.0%	\$1,000	0.0%	\$1,000	0.0%	\$1,000	0.0%	\$1,000	0.0%			
<i>Revenue Total</i>	\$866,232	-1.2%	\$883,496	2.0%	\$1,013,103	14.7%	\$1,026,356	1.3%	\$1,039,980	1.3%	\$1,053,980	1.3%	\$1,053,676	1.3%	3.4%		4.1%
<i>M&O Revenue+ Beginning Cash</i>	\$1,182,544	11.8%	\$1,145,179	-3.2%	\$1,229,242	7.3%	\$1,276,050	3.8%	\$1,305,571	2.3%	\$1,335,673	2.3%	\$1,335,673	2.3%			
Expenses																	
Administration	(\$541,839)	3.9%	(\$588,837)	8.7%	(\$597,380)	1.5%	(\$637,029)	6.6%	(\$651,258)	2.2%	(\$696,212)	6.9%	(\$696,212)	6.9%	5.6%		7.1%
Maintenance	(\$140,750)	3.4%	(\$142,000)	0.9%	(\$146,686)	3.3%	(\$151,527)	3.3%	(\$156,527)	3.3%	(\$161,692)	3.3%	(\$161,692)	3.3%	3.1%		3.0%
Programs	(\$110,798)	-8.6%	(\$118,030)	6.5%	(\$120,391)	2.0%	(\$122,798)	2.0%	(\$125,254)	2.0%	(\$127,759)	2.0%	(\$127,759)	2.0%	0.9%		4.8%
Other Costs	(\$100)	92.9%	(\$100)	0.0%	(\$100)	0.0%	(\$100)	0.0%	(\$100)	0.0%	(\$100)	0.0%	(\$100)	0.0%			
<i>Expense Total</i>	(\$793,487)	1.7%	(\$848,967)	7.0%	(\$864,557)	1.8%	(\$911,454)	5.4%	(\$933,139)	2.4%	(\$967,201)	3.7%	(\$967,201)	3.7%	4.0%	(\$1,005,890)	4.1%
Total P & L	\$72,745		\$34,529		\$148,546		\$114,902		\$106,840		\$86,475		\$86,475				
Cash Inflows/Outflows																	
Transfer to Project Fund 2019--					\$0		\$0		\$0		\$0		\$0				
Project Fund Balance					\$0		\$0		\$0		\$0		\$0				
Campground Revenue					\$48,048		\$50,450		\$52,973		\$55,622		\$55,622				
Campground Expense					(\$47,220)		(\$48,401)		(\$49,611)		(\$50,851)		(\$50,851)				
Projects/Equipment Expense	(\$23,800)		(\$11,000)		(\$29,000)		(\$33,000)		(\$33,000)		(\$35,000)		(\$35,000)				
Loan Payments(Transfer to Capital)	(\$95,146)		(\$78,597)		(\$75,095)		(\$62,633)		(\$52,282)		(\$35,904)		(\$35,904)				
Transfer to Reserve	(\$8,428)		(\$3,897)		(\$11,724)		(\$5,421)		(\$8,515)		(\$7,254)		(\$7,254)				
Transfer from Reserve	\$0		\$0		\$0		\$0		\$0		\$0		\$0				
<i>Ending Cash Amount</i>	\$261,683		\$216,139		\$249,694		\$265,592		\$281,997		\$281,997		\$275,085				
Beginning Reserve Balance	\$203,814		\$212,242		\$216,139		\$227,864		\$233,285		\$233,285		\$241,800				
Ending Reserve Balance	\$212,242		\$216,139		\$227,864		\$233,285		\$241,800		\$241,800		\$249,054				
Ending Reserve Balance (Required)	\$212,242		\$216,139		\$227,864		\$233,285		\$241,800		\$241,800		\$249,054				

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2015-2018	2019-2022 M&O levy calculation tool
\$ 43,000	1 annual levy value calculation basis
18	20 <-----revised levy (cents)
\$ 54.00	\$ 60.00 annual tax cost \$ 300,000 assessment basis
\$ 6.00	annual change

SOUTH WHIDBEY PARKS AND RECREATION DISTRICT

Five Year Budget Projection 2018 - 2022															
	2017		2018		new M&O levy 2019	.22----->>	2020		2021		2022		Avg Annual Growth	2023	S P&R ref
		% Chg.		% Chg.		% Chg.		% Chg.		% Chg.		% Chg.			
Beginning Cash (Actual)	\$316,312		\$261,683		\$216,139		\$240,896		\$247,876		\$255,244			\$239,174	
Beginning Cash (Required)	\$198,372		\$212,242		\$216,139		\$227,864		\$233,285		\$241,800			\$251,472	
Revenues															
Taxes - Total	\$724,500	1.2%	\$734,240	1.3%	\$947,986	29.1%	\$960,741	1.3%	\$973,668	1.3%	\$986,769	1.3%	6.3%		4.1%
Program Revenue	\$133,152	-11.3%	\$144,076	8.2%	\$145,517	1.0%	\$146,972	1.0%	\$148,442	1.0%	\$149,926	1.0%	0.0%		2.2%
Facility Use/Concessions	\$5,780	-22.1%	\$1,780	-69.2%	\$2,000	12.4%	\$2,100	5.0%	\$2,400	14.3%	\$2,600	8.3%			
Interest Income	\$2,600	32.0%	\$2,400	-7.7%	\$2,600	8.3%	\$2,700	3.8%	\$2,800	3.7%	\$2,900	3.6%			
Other Revenues	\$200	-86.4%	\$1,000	400.0%	\$1,000	0.0%	\$1,000	0.0%	\$1,000	0.0%	\$1,000	0.0%			
<i>Revenue Total</i>	\$866,232	-1.2%	\$883,496	2.0%	\$1,099,103	24.4%	\$1,113,513	1.3%	\$1,128,310	1.3%	\$1,143,195	1.3%	5.1%		4.1%
<i>M&O Revenue+ Beginning Cash</i>	\$1,182,544	11.8%	\$1,145,179	-3.2%	\$1,315,242	14.9%	\$1,354,409	3.0%	\$1,376,186	1.6%	\$1,398,439	1.6%	Growth		
Expenses															
Administration	(\$541,839)	3.9%	(\$588,837)	8.7%	(\$597,380)	1.5%	(\$637,029)	6.6%	(\$651,258)	2.2%	(\$696,212)	6.9%	5.6%		7.1%
Maintenance	(\$140,750)	3.4%	(\$142,000)	0.9%	(\$146,686)	3.3%	(\$151,527)	3.3%	(\$156,527)	3.3%	(\$161,692)	3.3%	3.1%		3.0%
Programs	(\$110,798)	-8.6%	(\$118,030)	6.5%	(\$120,391)	2.0%	(\$122,798)	2.0%	(\$125,254)	2.0%	(\$127,759)	2.0%	0.9%		4.8%
Other Costs	(\$100)	92.9%	(\$100)	0.0%	(\$100)	0.0%	(\$100)	0.0%	(\$100)	0.0%	(\$100)	0.0%			
<i>Expense Total</i>	(\$793,487)	1.7%	(\$848,967)	7.0%	(\$864,557)	1.8%	(\$911,454)	5.4%	(\$933,139)	2.4%	(\$967,201)	3.7%	4.0%	(\$1,005,890)	4.1%
Total P & L	\$72,745		\$34,529		\$234,546		\$202,059		\$195,170		\$175,993				
Cash Inflows/Outflows															
Transfer to Project Fund 2019--					(\$94,799)		(\$96,074)		(\$97,367)		(\$98,677)				
Project Fund Balance					\$94,799		\$190,873		\$288,240		\$386,916				
Campground Revenue					\$48,048		\$50,450		\$52,973		\$55,622				
Campground Expense					(\$47,220)		(\$48,401)		(\$49,611)		(\$50,851)				
Projects/Equipment Expense	(\$23,800)		(\$11,000)		(\$29,000)		(\$33,000)		(\$33,000)		(\$55,000)				
Loan Payments(Transfer to Capital)	(\$95,146)		(\$78,597)		(\$75,095)		(\$62,633)		(\$52,282)		(\$35,904)				
Transfer to Reserve	(\$8,428)		(\$3,897)		(\$11,724)		(\$5,421)		(\$8,515)		(\$7,254)				
Transfer from Reserve	\$0		\$0		\$0		\$0		\$0		\$0				
<i>Ending Cash Amount</i>	\$261,683		\$216,139		\$240,896		\$247,876		\$255,244		\$239,174				
Beginning Reserve Balance	\$203,814		\$212,242		\$216,139		\$227,864		\$233,285		\$241,800				
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2015-2018	2019-2022 M&O levy calculation tool	
	\$ 43,000	1 annual levy value calculation basis
18	22	<-----revised levy (cents)
\$ 54.00	\$ 66.00	annual tax cost \$ 300,000 assessment basis
	\$ 12.00	annual change

CAPITAL BUDGET 2018	2016	2017	2018	2019	2020	2021	2022	NOTES	Bond Issue or other financing
LOAN PAYMENTS									
Toro Mower	\$19,782	\$19,782							
Dodge Ram Truck	\$7,004	\$7,004	\$3,502						
AR5 Mower Replacement	\$12,462	\$12,462	\$12,462	\$12,462					
Kubota Tractor & Toro Utility Vehicle	\$10,351	\$10,351	\$10,351	\$10,351	\$10,351				
Aerator		\$9,643	\$9,446	\$9,446	\$9,446	\$9,446			
Mini Excavator		\$6,933	\$13,865	\$13,865	\$13,865	\$13,865	\$6,933		
Gabelein Property Loan	\$28,971	\$28,971	\$28,971	\$28,971	\$28,971	\$28,971	\$28,971		
TOTAL LOAN PAYMENTS	\$78,570	\$95,146	\$78,597	\$75,095	\$62,633	\$52,282	\$35,904		

CAPITAL IMPROVEMENTS & EQUIPMENT

Picnic Tables/Garbage Cans	\$2,838	\$2,500	\$2,000						
Spray Tank, Trailer & AED	\$5,515								
Sports Complex Pavement Repair		\$21,300							
Small Truck Replacement				\$6,000	\$6,000	\$6,000	\$6,000		
Tractor Replacement			\$5,500	\$5,500	\$5,500	\$5,500	\$5,500		
Mower Replacement			\$3,500	\$14,000	\$14,000	\$14,000	\$14,000		
9016 Toro Replacement							\$22,000		
Infield Groomer/Sand Pro					\$4,000	\$4,000	\$4,000		
Seeder/Slicer				\$3,500	\$3,500	\$3,500	\$3,500		
TOTAL CAP IMPROVE & EQUIP	\$8,353	\$23,800	\$11,000	\$29,000	\$33,000	\$33,000	\$55,000		
TOTAL CAP OUTLAY (Incl Loans)	\$86,923	\$118,946	\$89,597	\$104,095	\$95,633	\$85,282	\$90,904		

Deferred Capital Outlay/Maintenance Projects	
Irrigation/Drainage #1 & #4 C.P.	\$100,000
Maint Facility Pavement Overlay	\$100,000
Concession Building Roof	\$20,000
Community Park Picnic Shelter	\$20,000
Trustland Trails Development	\$20,000
Crow's Nest Elevator Replacement	\$20,000
Crow's Nest Remodel (Flooring/Tables/Chairs)	\$7,500
Amphitheater	\$250,000
Field #1 & #4 Fence Replacement	\$16,000
Old Maint Bldg Roof Repair	\$12,000
Castle Park Parking Expansion	?
Sports Complex Rough Area Regrade	?
Community Park Gate/Fence/RV Area	?
Lower Bathroom Renovation	?
Sports Complex Bathroom Renovation	?
Sports Complex Parking Area Overlay	?
Basketball Court Overlay and Relevel	?
Maintenance Facility Add'l Storage	?

ADMINISTRATION BUDGET 2018		2016 Actual	2017 Budget	2017 Estimated	2018 Budget	Notes
4-0000	Income					
	Taxes					
4-2110	Property taxes - M & O	\$714,160	\$724,093	\$723,900	\$733,640	1.3455%
4-2111	Compensating Tax	\$0	\$0	\$0	\$0	
4-2200	Timber excise taxes	\$1,716	\$600	\$600	\$600	
	Total Taxes	\$715,876	\$724,693	\$724,500	\$734,240	
	Interest					
4-8006	Interest from M & O	\$1,044	\$700	\$1,400	\$1,300	
4-8008	Interest from Reserve Fund	\$926	\$600	\$1,200	\$1,100	
	Total Misc. Revenues	\$1,970	\$1,300	\$2,600	\$2,400	
	Misc. Revenue					
4-8001	Concession income	\$280	\$300	\$280	\$280	
4-8003	Park Facility & Equip Rental	\$7,136	\$7,000	\$5,500	\$1,500	
4-8005	Other Revenue	\$1,469	\$1,400	\$200	\$1,000	Sale of Surplus Items/Rebates/Reimb
	Total Other Revenue	\$8,884	\$8,700	\$5,980	\$2,780	
	Total Revenue	\$726,730	\$734,693	\$733,080	\$739,420	
6-0000	Expenses					
	Administration					
6-1010	Wages - Director	\$79,165	\$82,711	\$82,711	\$87,065	
6-1012	Wages - Administrator	\$54,173	\$54,124	\$54,124	\$57,815	
6-2010	Wages - Maint Supervisor	\$70,469	\$70,406	\$70,406	\$74,113	
6-2012	Wages - Maint Other Emp	\$77,404	\$83,608	\$83,608	\$87,666	
6-4010	Wages - Programs	\$54,071	\$56,492	\$56,492	\$59,467	
6-1201	FICA District's Share	\$5,492	\$5,036	\$5,500	\$5,800	
6-1202	WA SUI	\$643	\$1,000	\$800	\$800	
6-1203	Industrial Ins	\$14,522	\$15,000	\$13,000	\$14,000	Workers Comp.
6-1209	Deferred Comp (Replaces Soc Sec)	\$19,912	\$21,535	\$21,535	\$22,545	
6-1204	Health Ins	\$40,568	\$43,168	\$43,725	\$46,236	
6-1207	Dental Ins	\$4,223	\$4,383	\$4,280	\$4,409	
6-1205	Retirement	\$35,906	\$40,332	\$40,332	\$45,241	
6-1208	B&O Tax	\$2,029	\$1,200	\$2,000	\$2,000	
6-1301	Accounting Service	\$2,200	\$2,300	\$2,100	\$2,200	
6-1302	Legal Service	\$0	\$500	\$500	\$500	
6-1303	Professional Service	\$0	\$2,000	\$2,000	\$2,000	
6-1426	Fire & Liability Insurance	\$18,467	\$18,585	\$20,962	\$21,570	Enduris

ADMINISTRATION BUDGET 2018		2016 Actual	2017 Budget	2017 Estimated	2018 Budget	Notes
6-1427	State Audit	\$6,951	\$0	\$0	\$7,000	
6-1428	Election Costs	\$3,758	\$0	\$0	\$10,000	
6-1429	Building Lease	\$6,000	\$6,000	\$6,000	\$10,320	
6-1530	Office & Photo Supplies	\$5,929	\$6,000	\$5,000	\$5,000	Copier and misc. office supplies
6-1531	Dues & Publications	\$1,285	\$1,250	\$1,250	\$1,250	
6-1532	Print & Advertising	\$0	\$600	\$300	\$500	Job ads, legal ads
6-1533	Clothing/Safety Gear	\$247	\$500	\$250	\$500	
6-1540	Postage	\$306	\$300	\$250	\$250	
6-1541	Telephone	\$7,509	\$8,500	\$7,200	\$7,500	Wired and wireless phone service
6-1550	Travel & Vehicle Allowance	\$1,539	\$1,500	\$1,500	\$1,700	
6-1552	Conferences & Training	\$534	\$600	\$1,724	\$1,000	
6-1660	Misc Fees & Charges	\$4,601	\$5,500	\$5,500	\$5,500	IC bank fees, credit card charges
6-1690	Computer Equip & Supplies	\$3,201	\$9,000	\$7,000	\$3,000	Sportsman and monitor
6-1691	Office Equipment	\$0	\$1,500	\$1,500	\$1,500	
6-1692	Volunteer/Staff Recognition	\$51	\$250	\$100	\$200	
6-8006	Investment Fee Operations Fund	\$52	\$50	\$100	\$100	
6-8008	Investment Fees Reserve Fund	\$43	\$40	\$90	\$90	
	Adj for Bond Rev, Int and Depr					
	Total Administration	\$521,251	\$543,970	\$541,839	\$588,837	
6-2950	Other Interest Expense	\$1,399	\$100	\$100	\$100	
	Total Expenses	\$522,650	\$544,070	\$541,939	\$588,937	
	Transfers In					
6-8008	Transfer from Reserve Fund	\$0	\$0	\$0	\$0	
	Total Transfers In	\$0	\$0	\$0	\$0	
	Transfers Out					
6-8009	Transfer to Reserve Fund	\$3,000	\$3,192	\$3,192	\$0	
	Transfer to Project Fund	\$0	\$0	\$0	\$0	
	Transfer to Capital Fund	\$0	\$0	\$0	\$0	
	Total Transfers Out	\$3,000	\$3,192	\$3,192	\$0	

PROGRAMS BUDGET 2017

Code	Line	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	Notes
	Misc. Program Expense					
6-4532	Print & Advertising - E	\$1,097	\$1,200	\$1,200	\$1,200	* Increase due to increased e-newsletter subscribers
6-4570	Scholarship - E	\$429	\$500	\$1,000	\$500	
6-4590	Computer Equipment & Supplies	\$0	\$0	\$0	\$0	
6-4534	Equipment & Supplies	\$348	\$1,200	\$1,200	\$500	*
	Total Misc. Program Expenses	\$1,874	\$2,900	\$3,400	\$2,200	
	Misc. Program Revenue					
4-8100	Scholarship Donations	\$283	\$500	\$200	\$200	
4-1002	Advertising - R	\$50	\$120	\$50	\$100	Ads purchased in e-newsletter
	Total Misc. Revenue	\$333	\$620	\$250	\$300	
	Programs					
	Adult Sports					
4-4116	Golf - R	\$238	\$300	\$238	\$300	
6-4116	Golf - E	\$190	\$240	\$190	\$240	
4-4118	Adult Sailing - R	\$4,850	\$4,500	\$3,490	\$4,000	
6-4118	Adult Sailing - E	\$3,880	\$3,560	\$2,760	\$3,200	
4-4129	Open Water-R	\$10	\$500	\$320	\$320	
6-4129	Open Water-E	\$0	\$400	\$256	\$256	
4-4114	Adult Softball League - R	\$4,500	\$4,500	\$3,750	\$3,750	
6-4114	Adult Softball League - E	\$3,728	\$3,220	\$2,713	\$2,731	*
	Total Adult Sports - R	\$9,598	\$9,800	\$7,798	\$8,370	
	Total Adult Sports - E	\$7,798	\$7,420	\$5,919	\$6,427	
	Sports					
4-4131	Tennis Classes - R	\$4,780	\$4,500	\$4,280	\$4,500	
6-4131	Tennis Classes - E	\$3,937	\$3,600	\$3,444	\$3,600	
4-4132	Youth Basketball - R	\$14,692	\$13,000	\$13,000	\$13,000	* Includes Little Dribblers. Revenue/Expense straddles new year
6-4132	Youth Basketball - E	\$10,526	\$10,991	\$10,991	\$10,700	
4-4133	Contract Sports - R	\$1,981	\$2,500	\$1,164	\$1,250	
6-4133	Contract Sports - E	\$0	\$0	\$0	\$0	British Soccer, Skyhawks
4-4135	Falcon Programs - R	\$875	\$1,250	\$1,050	\$1,000	
6-4135	Falcon Programs - E	\$700	\$1,000	\$840	\$800	Falcon Basketball Camp, Holiday Hoops Grind, Improve Your Game
4-4136	Indoor Soccer - R	\$1,935	\$1,200	\$1,000	\$1,000	
6-4136	Indoor Soccer - E	\$1,680	\$960	\$800	\$800	Indoor Soccer

PROGRAMS BUDGET 2017

Code	Line	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	Notes
4-4138	Youth Baseball - R	\$2,051	\$2,000	\$1,052	\$1,250	Pro Baseball Camp
6-4138	Youth Baseball - E	\$1,661	\$1,600	\$826	\$1,000	
4-4140	Youth Running - R	\$825	\$2,000	\$1,800	\$1,800	
6-4140	Youth Running - E	\$480	\$1,600	\$1,440	\$1,440	
4-4264	Swim - R	\$25,047	\$25,000	\$25,231	\$25,231	Swim Lessons & Swim Team (Previously included skimboard & sail)
6-4264	Swim - E	\$20,959	\$20,845	\$20,685	\$20,685	
4-4254	Youth Ski Bus - R	\$0	\$12,790	\$0	\$0	* Adding lift ticket for chaperone/Potential Transportation increases, reducing to 6 weeks
6-4254	Youth Ski Bus - E	\$0	\$10,876	\$0	\$0	
4-4265	Skimboarding - R	\$3,352	\$3,500	\$2,964	\$3,000	
6-4265	Skimboarding - E	\$2,676	\$2,400	\$2,371	\$2,680	
4-4266	Youth Sailing - R	\$6,480	\$6,500	\$7,350	\$7,400	
6-4266	Youth Sailing - E	\$5,188	\$5,200	\$5,880	\$5,960	
Total Sports - R		\$62,018	\$72,240	\$57,091	\$57,631	
Total Sports - E		\$47,806	\$57,472	\$45,837	\$46,225	
Sports - General						
4-4191	Triathlon - R	\$19,739	\$20,550	\$19,900	\$20,000	*
6-4191	Triathlon - E	\$13,971	\$16,940	\$16,500	\$15,700	
4-4192	Chum Run - R	\$3,445	\$3,500	\$3,328	\$3,500	
6-4192	Chum Run - E	\$2,540	\$2,600	\$2,500	\$2,600	
4-4199	Polar Bear Dive - R	\$3,094	\$2,500	\$2,500	\$2,750	
6-4199	Polar Bear Dive - E	\$2,770	\$2,200	\$2,530	\$2,530	
4-4199	Play Gym - R	\$0	\$0	\$360	\$540	Replaced - 4199 Start Smart Sports
6-4199	Play Gym - E	\$0	\$0	\$171	\$300	
4-4267	Paddle Sports - R	\$1,053	\$1,000	\$2,540	\$2,540	Canoeing-Carrie; Kayak, S.U.P.-Contract
6-4267	Paddle Sports - E	\$852	\$800	\$2,032	\$2,032	
4-4139	Dodgeball - R	\$920	\$1,280	\$0	\$0	*
6-4139	Dodgeball - E	\$914	\$996	\$0	\$0	
Total Sports - General - R		\$28,251	\$28,830	\$28,628	\$29,330	
Total Sports - General - E		\$21,048	\$23,536	\$23,733	\$23,162	
Youth General						
4-4282	Cultural Youth Camps - R	\$3,400	\$3,500	\$7,470	\$7,500	Art Camp, Earth Skills Camp, Magic Camp
6-4282	Cultural Youth Camps - E	\$2,740	\$2,800	\$5,976	\$6,000	
4-4283	Childhood Enrichment - R	\$180	\$0	\$0	\$500	
6-4283	Childhood Enrichment - E	\$0	\$0	\$0	\$300	

PROGRAMS BUDGET 2017

Code	Line	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	Notes
4-4263	Archery - R	\$3,575	\$3,200	\$3,120	\$3,200	Archery Targets
6-4263	Archery - E	\$2,734	\$2,580	\$2,818	\$2,560	
4-4259	Model Rockets - R	\$720	\$800	\$340	\$320	
6-4259	Model Rockets - E	\$400	\$400	\$200	\$200	
4-4293	Music Together - R	\$3,110	\$2,600	\$980	\$2,400	New instructors - \$220 refund from last year
6-4293	Music Together - E	\$4,000	\$2,080	\$960	\$1,940	
Total Youth - General - R		\$10,985	\$10,100	\$11,910	\$13,920	
Total Youth - General - E		\$9,874	\$7,860	\$9,954	\$11,000	
Misc Programs						
4-4292	Concerts - R	\$1,050	\$1,000	\$700	\$1,200	
6-4292	Concerts - E	\$2,739	\$2,100	\$1,950	\$2,400	
4-4291	Dog Nosework - R	\$21,820	\$17,000	\$17,000	\$18,000	
6-4291	Dog Nosework - E	\$19,016	\$13,600	\$13,354	\$14,440	
4-4296	New Program Directions - R *	\$11,065	\$9,330.00	\$5,385.00	\$10,825.00	Items below + 1600 Rev & 1360 Exp New Programs
6-4296	New Program Directions - E *	\$8,430	\$7,674.00	\$4,151.00	\$8,676.00	
*	Fitness Programs - R	\$112	\$500	\$200	\$200	Women's Running, Bellydance
*	Fitness Programs - E	\$84	\$400	\$160	\$160	
*	Babysitter Training - R	\$896	\$800	\$0	\$800	
*	Babysitter Training - E	\$717	\$640	\$0	\$640	
*	Clam Digging - R	\$267	\$250	\$249	\$250	
*	Clam Digging - E	\$165	\$200	\$163	\$200	
*	First Aid - R	\$400	\$400	\$465	\$500	
*	First Aid - E	\$320	\$320	\$364	\$400	
*	Kids Magical Night Out - R	\$155	\$0	\$20	\$200	
*	Kids Magical Night Out - E	\$108	\$0	\$0	\$160	
*	Drawing - R	\$170	\$0	\$340	\$340	Zentangle
*	Drawing - E	\$0	\$0	\$272	\$272	
*	Turducken Trot - R	\$960	\$0	\$960	\$960	
*	Turducken Trot - E	\$864	\$0	\$864	\$864	
*	Guitar - R	\$170	\$180	\$690	\$425	
*	Guitar - E	\$0	\$144	\$552	\$340	
*	All Robotics - R	\$6,582	\$5,000	\$1,956	\$5,000	
*	All Robotics - E	\$5,238	\$4,000	\$1,576	\$4,000	
*	Sign Language - R	\$688	\$300	\$150	\$150	
*	Sign Language - E	\$550	\$240	\$120	\$120	

PROGRAMS BUDGET 2017

Code	Line	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	Notes
*	Nourished Families - R	\$174	\$0	\$0	\$0	
*	Nourished Families - E	\$167	\$0	\$0	\$0	
*	Outdoor Navigation - R	\$270	\$125	\$102	\$200	
*	Outdoor Navigation - E	\$216	\$100	\$80	\$160	
*	Oyster Harvesting - R	\$221	\$175	\$253	\$200	
*	Oyster Harvesting - E	\$0	\$30	\$0	\$0	
4-4298	Daddy/Daughter Dance - R	\$4,911	\$4,500	\$4,390	\$4,500	* Also Mother/Son Event
6-4298	Daddy/Daughter Dance - E	\$2,683	\$3,650	\$2,500	\$3,500	
	Total Special Cultural Events - R	\$38,845	\$31,830	\$27,475	\$34,525	
	Total Special Cultural Events - E	\$32,867	\$27,024	\$21,955	\$29,016	
	Programs - Total Revenue	\$150,031	\$153,420	\$133,152	\$144,076	
	Programs - Total Expenses	\$121,266	\$126,212	\$110,798	\$118,030	
	Programs - Net	\$28,764	\$27,208	\$22,354	\$26,046	

MAINTENANCE BUDGET 2018						
		2016 ACTUAL	2017 BUDGET	2017 ESTIMATED	2018 BUDGET	NOTES
-2303	PROFESSIONAL SERVICES	\$4,558	\$4,000	\$4,000	\$4,000	
-2331	DUES & PUBLICATIONS	\$125	\$200	\$200	\$200	
-2434	GAS & LUBE PRODUCTS	\$6,481	\$10,000	\$8,000	\$10,000	
-2436	UNIFORMS/SAFETY GEAR	\$1,056	\$1,000	\$1,000	\$1,200	
-2550	TRAVEL & VEHICLE ALLOWANCE	\$292	\$500	\$500	\$500	
-2581	GARDEN MAINT & HORT	\$721	\$2,000	\$2,000	\$2,500	
-2582	IRRG & PLUMBING SUPPLIES	\$4,776	\$4,000	\$4,000	\$5,000	
-2583	SPORT FIELD SUPPLIES	\$20,579	\$20,000	\$20,000	\$22,000	
-2584	MISC BUILDING REPAIR	\$4,422	\$6,000	\$6,000	\$6,000	
-2585	PARK BUILDING MAINT/JAN SUPPLIES	\$7,128	\$7,500	\$7,500	\$7,500	
-2586	FERTILIZER & TURF	\$20,385	\$20,000	\$20,000	\$20,000	
-2610	PLAYGROUND MAINT	\$6,103	\$6,000	\$5,000	\$6,000	
-2647	REFUSE REMOVAL	\$6,291	\$6,500	\$6,500	\$5,000	Becoming Tenant
-2649	ELECTRICAL & PROPANE	\$12,316	\$15,000	\$15,000	\$12,500	Becoming Tenant
-2650	ALARM SYSTEM MONITORING	\$587	\$600	\$600	\$600	
-2652	CONFERENCES & TRAINING	\$366	\$2,000	\$1,200	\$1,200	
-2670	ROAD & TRAIL MAINT	\$6,294	\$7,500	\$7,500	\$7,500	
-2680	WATER SYSTEM MAINT	\$5,594	\$5,500	\$5,500	\$5,500	
-2690	SEPTIC	\$4,382	\$4,000	\$4,000	\$4,000	
-2760	CONTRACT SERVICES	\$4,025	\$4,500	\$4,500	\$500	Becoming Tenant
-2880	VEH/MACH REPAIR PARTS	\$9,880	\$6,000	\$6,000	\$8,000	
-2881	VEH/MACH IN SHOP REPAIR	\$7,757	\$8,000	\$8,000	\$8,000	
-2901	MISC EQUIPMENT RENTAL	\$0	\$500	\$500	\$500	
-2902	MISC EQUIPMENT TOOLS	\$1,478	\$1,000	\$1,000	\$1,500	
-2904	VANDALISM REPAIR	\$0	\$1,000	\$1,000	\$1,000	
-2905	SIGN/ART WORK MAINTENANCE	\$0	\$250	\$250	\$300	
-2906	TRUSTLAND TRAILS	\$0	\$500	\$500	\$500	
-2907	LAKES	\$489	\$500	\$500	\$500	
	TOTAL M&O	\$136,084	\$144,550	\$140,750	\$142,000	
	SEASONAL EMPLOYEE	\$0	\$0	\$0	\$7,500	
	PARK PROJECTS	\$0	\$0	\$0	\$10,000	
	RV PARK	\$0	\$0	\$0	?	
				TOTAL	\$159,500	