

Five Year Budget Projection 2023 - 2027							
CY Transfer to Reserve \$73,065	2022	2023	2024	2025	2026	2027	2028
	Estimated						
Beginning Cash (Actual)	\$ 439,778						
Annual Transfer to Reserve in January 2022	\$ 73,065						
Beginning Cash (Adjusted after January transfer) - FP #2	\$366,713	\$355,376	\$388,112	\$501,473	\$527,240	\$710,715	\$867,872
Beginning Cash (Required)	\$302,809	\$355,376	\$365,656	\$392,633	\$358,374	\$370,215	\$389,467
Beginning Reserve Balance (Adjusted after January transfer) - FP #1	\$339,116	\$290,712	\$392,633	\$392,633	\$392,633	\$392,633	\$393,361
Beginning Reserve Balance (Required)	\$355,376	\$365,656	\$392,633	\$358,374	\$370,215	\$389,467	\$393,361
Revenues							
Taxes - Total	\$980,236	\$1,302,635	\$1,315,662	\$1,328,818	\$1,342,106	\$1,355,528	
Program Revenue	\$161,402	\$197,905	\$202,259	\$206,709	\$211,256	\$215,904	
Facility Use/Concessions	\$5,230	\$3,750	\$3,788	\$3,967	\$4,155	\$4,352	
Interest Income	\$4,000	\$4,300	\$4,343	\$4,386	\$4,430	\$4,475	
Campground Revenue 4-7001	\$0	\$47,220	\$49,581	\$52,060	\$54,663	\$57,396	
Other Revenues	\$625	\$350	\$354	\$357	\$361	\$364	
Revenue Total	\$1,151,494	\$1,556,160	\$1,575,986	\$1,596,297	\$1,616,972	\$1,638,019	
M&O Revenue+ Beginning Cash	\$1,518,207	\$1,911,536	\$1,964,097	\$2,097,771	\$2,144,212	\$2,348,734	
Expenses							
Administration	(\$781,193)	(\$892,657)	(\$877,794)	(\$958,976)	(\$940,592)	(\$1,021,681)	
Maintenance	(\$160,000)	(\$172,600)	(\$178,296)	(\$184,180)	(\$190,257)	(\$196,536)	
Programs	(\$122,868)	(\$149,744)	(\$157,231)	(\$164,307)	(\$171,700)	(\$179,427)	
Other Costs	(\$100)	(\$100)	(\$125)	(\$125)	(\$125)	(\$125)	
Projects/Equipment Expense	(\$71,700)	(\$98,500)	(\$152,000)	(\$178,000)	(\$51,000)	(\$2,000)	
Loan Payments	(\$75,375)	(\$60,683)	(\$48,777)	(\$35,333)	(\$28,971)	(\$28,971)	
Campground Expense 6-7001	\$0	(\$47,220)	(\$48,401)	(\$49,611)	(\$50,851)	(\$52,122)	
Expense Total	(\$1,211,236)	(\$1,421,504)	(\$1,462,624)	(\$1,570,531)	(\$1,433,496)	(\$1,480,862)	(\$1,557,867)
Total P & L	(\$59,742)	\$134,657	\$113,362	\$25,767	\$183,475	\$157,157	
Beginning Reserve balance (Adjusted for 2022 January Transfer)	\$339,116	\$290,712	\$392,633	\$392,633	\$392,633	\$392,633	
Ending cash	\$306,972	\$490,033	\$501,473	\$527,240	\$710,715	\$867,872	
Ending cash required	\$355,376	\$365,656	\$392,633	\$358,374	\$370,215	\$389,467	
Transfer from Reserve to achieve cash requirement (if needed)	(\$48,404)	\$0	\$0	\$0	\$0	\$0	
Adjusted ending cash	\$355,376	\$490,033	\$501,473	\$527,240	\$710,715	\$867,872	
Adjusted Reserve balance	\$290,712	\$290,712	\$392,633	\$392,633	\$392,633	\$392,633	
Ending Reserve Balance required	\$365,656	\$392,633	\$370,215	\$370,215	\$389,467	\$393,361	
Transfer from Adjusted ending cash to Reserve to achieve requirement Ending cash required is limiting	\$0	(\$101,921)	FALSE	FALSE	FALSE	(\$729)	
Ending Reserve Balance - FP #1	\$290,712	\$392,633	\$392,633	\$392,633	\$392,633	\$393,361	
Net ending cash - FP #2	\$355,376	\$388,112	\$501,473	\$527,240	\$710,715	\$867,144	
Net capital available	\$0	\$22,456	\$131,258	\$191,283	\$340,500	\$477,677	
Capital Fund beginning balance	\$0	\$0	\$6,737	\$46,114	\$103,499	\$205,649	
Transfer to Capital Reserve - FP #3	\$0	(\$6,737)	(\$39,377)	(\$57,385)	(\$102,150)	(\$44,351)	
Capital Reserve ending balance	\$0	\$6,737	\$46,114	\$103,499	\$205,649	\$250,000	
Capital Reserve balance objective	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	
Net capital available to capital budget Following year - FP #4	\$0	\$15,719	\$91,881	\$133,898	\$238,350	\$433,326	

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	Build a Capital Reserve Fund with 30% of available capital each year until a target threshold of \$25
Purpose	Account for crisis situations with existing critical park infrastructure
Fundamental principle #4	End of year transfer of 100% of any amount over and above required Reserve Fund, Beginning Cas
Purpose	Accomplish Park Maintenance capital and Comprehensive Plan project objectives
Fundamental principle #5	Target spend of 50% of annual project capital on Comprehensive Plan programs
Purpose	Steadily advance longer-term Comprehensive Plan project and programs

ADMINISTRATION BUDGET 2023		2021 Actual	2022 Budget	2022 Estimated	2023 Budget	Notes
4-0000	Income					
	Taxes					
4-2110	Property taxes - M & O	\$960,652	\$979,497	\$979,497	\$1,301,885	
4-2200	Timber excise taxes	\$1,233	\$562	\$739	\$750	
	Total Taxes	\$961,885	\$980,059	\$980,236	\$1,302,635	
	Interest					
4-8006	Interest from M & O	\$1,886	\$2,200	\$1,900	\$2,200	
4-8008	Interest from Reserve Fund	\$1,605	\$1,700	\$2,100	\$2,100	
	Total Misc. Revenues	\$3,491	\$3,900	\$4,000	\$4,300	
	Misc. Revenue					
4-8001	Concession Income	\$250	\$200	\$730	\$250	Little League
4-8003	Park Facility & Equip Rental	\$3,187	\$3,000	\$4,500	\$3,500	Picnic Shelter, Field Reservations
4-8005	Other Revenue	\$329	\$350	\$625	\$350	Sale of Surplus Items/Rebates/Reimb
	Total Other Revenue	\$3,766	\$3,550	\$5,855	\$4,100	
	Total Revenue	\$969,142	\$987,509	\$990,091	\$1,311,035	
6-0000	Expenses					
	Administration					
6-1010	Wages - Executive Director	\$114,243	\$119,438	\$119,438	\$123,000	Inclu. sick-leave payout.
6-1012	Wages - Business Manager	\$89,036	\$73,017	\$73,015	\$76,373	Inclu. sick-leave payout.
6-2010	Wages - Park Superintendent	\$91,059	\$92,428	\$92,428	\$96,677	Inclu. sick-leave payout.
6-2012	Wages - Maint Other Emp	\$117,377	\$137,121	\$137,121	\$142,364	Inclu. sick-leave payout.
6-4010	Wages - Recreation Supervisor	\$65,186	\$57,640	\$57,639	\$62,099	
6-1201	FICA District's Share	\$7,592	\$7,500	\$7,500	\$7,500	
6-1202	WA SUI	\$769	\$1,000	\$1,200	\$1,775	
6-1203	Industrial Insurance	\$10,864	\$13,000	\$13,000	\$13,500	Workers Comp.
6-1204	Health Ins	\$59,498	\$64,690	\$60,375	\$116,275	Inclu. 6 dependents at 80%. \$64598 employees
6-1205	Retirement-PERS	\$50,533	\$45,664	\$45,664	\$48,700	
6-1206	LTD/AD&D/Life Insurance	\$0	\$2,400	\$0	\$2,700	Group Term Life & Long-Term Disability \$25,000
6-1207	Dental Insurance	\$4,104	\$4,375	\$4,255	\$10,075	
6-1208	B&O Tax	\$1,535	\$2,200	\$2,450	\$4,000	
6-1209	Deferred Comp (Replaces Soc Sec)	\$26,887	\$28,985	\$28,985	\$30,569	
6-1210	Paid Family & Medical Leave	\$1,200	\$1,200	\$3,010	\$3,100	
6-1301	Accounting Service	\$2,000	\$2,200	\$7,411	\$9,000	
6-1302	Legal Service	\$0	\$500	\$500	\$600	
6-1303	Professional Service	\$8,283	\$6,000	\$6,000	\$5,500	Social Media Archiving, Compensation Study + 2000
6-1426	Fire & Liability Insurance	\$30,464	\$32,596	\$32,370	\$35,700	Enduris
6-1427	State Audit	\$2,375	\$0	\$4,447	\$9,000	
6-1428	Election Costs	\$0	\$30,000	\$40,238	\$45,000	
6-1429	Building Lease	\$4,525	\$5,300	\$5,323	\$6,000	
6-1530	Office Supplies	\$3,688	\$4,100	\$4,100	\$4,600	Copier and misc. office supplies
6-1531	Dues & Publications	\$1,539	\$1,500	\$1,650	\$1,750	NRPA, WRPA, Chambers of Commerce
6-1532	Print & Advertising	\$429	\$500	\$500	\$550	Job ads, legal ads
6-1533	Staff Clothing	\$261	\$250	\$250	\$300	
6-1535	Contracted Services	\$5,004	\$5,200	\$5,141	\$6,000	Janitorial Services
6-1540	Postage	\$172	\$250	\$250	\$250	
6-1541	Telephone	\$7,717	\$8,500	\$8,500	\$8,500	Wired and wireless phone service
6-1543	Propane	\$2,171	\$2,500	\$3,000	\$3,250	
6-1550	Travel & Vehicle Allowance	\$0	\$200	\$200	\$250	
6-1552	Conferences & Training	\$0	\$1,500	\$1,500	\$1,500	
6-1660	Misc Fees & Charges	\$5,472	\$6,500	\$6,500	\$7,000	Bank fees, credit card processing fees, property tax asses
6-1690	Computer Equip & Supplies	\$4,029	\$6,000	\$6,500	\$8,000	Sportsman/Peak, Account Edge, GoToMtg, Adobe, Micros
6-1691	Office Equipment	\$129	\$500	\$500	\$600	
6-1692	Volunteer Recognition	\$0	\$50	\$133	\$150	
6-8006	Investment Fees Operations Fund	\$0	\$50	\$50	\$225	
6-8008	Investment Fees Reserve Fund	\$0	\$50	\$50	\$225	
	Total Administration	\$718,142	\$764,904	\$781,193	\$892,657	
6-2950	Other Interest Expense	\$0	\$100	\$100	\$100	
	Total Expenses	\$718,142	\$765,004	\$781,293	\$892,757	
	Transfers In					
6-8008	Transfer from Reserve Fund	\$0	\$0	\$0	\$48,404	
	Total Transfers In	\$0	\$0	\$0	\$48,404	
	Transfers Out					
6-8009	Transfer to Reserve Fund	\$4,534	\$0	\$73,065	\$0	
	Transfer to Project Fund		\$0		\$0	
	Transfer to Capital Fund		\$0		\$0	
	Total Transfers Out	\$4,534	\$0	\$73,065	\$0	

MAINTENANCE BUDGET 2023

		2021 ACTUAL	2022 BUDGET	2022 ESTIMATED	2023 BUDGET	NOTES
-2303	PROFESSIONAL SERVICES	\$2,824	\$4,000	\$4,000	\$4,000	
-2331	DUES & PUBLICATIONS	\$155	\$200	\$200	\$200	
-2434	GAS & LUBE PRODUCTS	\$10,450	\$9,000	\$9,000	\$10,000	Increase for fuel
-2436	UNIFORMS/SAFETY GEAR	\$750	\$1,000	\$1,400	\$1,000	
-2550	TRAVEL & VEHICLE ALLOWANCE	\$354	\$800	\$800	\$800	
-2581	GARDEN MAINT & HORT	\$2,199	\$5,000	\$5,000	\$5,000	
-2582	IRRG & PLUMBING SUPPLIES	\$7,637	\$6,500	\$6,500	\$6,500	
-2583	SPORT FIELD SUPPLIES	\$21,128	\$20,000	\$20,000	\$30,000	Increase for seed, infield soil
-2584	MISC BUILDING REPAIR	\$6,593	\$7,000	\$7,000	\$7,000	
-2585	PARK BUILDING MAINT/JAN SUPPLIES	\$7,721	\$7,500	\$7,500	\$7,500	
-2586	FERTILIZER & TURF	\$20,763	\$20,000	\$20,000	\$20,000	
-2610	PLAYGROUND MAINT	\$6,547	\$7,000	\$7,000	\$7,000	
-2647	REFUSE REMOVAL	\$6,060	\$6,500	\$7,500	\$6,500	
-2649	ELECTRICAL	\$10,784	\$13,000	\$13,000	\$13,000	
-2650	ALARM SYSTEM MONITORING	\$587	\$600	\$600	\$600	
-2652	CONFERENCES & TRAINING	\$445	\$1,500	\$1,500	\$1,500	
-2670	ROAD & TRAIL MAINT	\$11,062	\$9,000	\$9,000	\$9,000	
-2680	WATER SYSTEM MAINT	\$7,009	\$7,600	\$7,600	\$7,600	
-2690	SEPTIC	\$4,464	\$4,000	\$4,000	\$6,500	Increase for TT Porta Potty Servic
-2760	CONTRACT SERVICES	\$0	\$500	\$0	\$500	
-2880	VEH/MACH REPAIR PARTS	\$4,005	\$8,000	\$8,000	\$8,000	
-2881	VEH/MACH IN SHOP REPAIR	\$10,798	\$14,000	\$14,000	\$14,000	
-2901	MISC EQUIPMENT RENTAL	\$275	\$400	\$400	\$400	
-2902	MISC EQUIPMENT TOOLS	\$3,173	\$1,500	\$1,500	\$1,500	
-2904	VANDALISM REPAIR	\$0	\$500	\$500	\$500	
-2905	SIGN/ART WORK MAINTENANCE	\$1,246	\$2,000	\$2,000	\$2,000	
-2906	TRUSTLAND TRAILS	\$30	\$1,500	\$1,500	\$1,500	
-2907	LAKES	\$46	\$500	\$500	\$500	
TOTAL M&O		\$147,106	\$159,100	\$160,000	\$172,600	

PROGRAMS BUDGET - 2023

Code	Line	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	Notes
Program Wages						
6-4010	Program Wages - FT	\$65,186	\$71,936	\$57,639	\$62,099	
Total Misc. Revenue			\$71,936	\$57,639	\$62,099	
Misc. Program Expense						
6-4532	Print & Advertising - E	\$929	\$1,860	\$750	\$2,000	
6-4534	Equipment & Supplies	\$52	\$750	\$750	\$1,500	
6-4570	Scholarship - E	\$100	\$600	\$200	\$300	
Total Misc. Program Expenses			\$3,210	\$1,700	\$3,800	
Misc. Program Revenue						
4-8100	Scholarship Donations	\$785	\$50	\$90	\$50	
4-1002	Advertising - R	\$0	\$50	\$0	\$0	
Total Misc. Revenue			\$100	\$90	\$50	
Programs						
Adult Sports						
4-4114	Adult Softball League - R	\$3,500	\$3,750	\$2,800	\$3,000	
6-4114	Adult Softball League - E	\$2,510	\$3,500	\$2,004	\$2,000	
4-4118	Adult Sailing - R	\$1,565	\$1,500	\$4,000	\$4,000	
6-4118	Adult Sailing - E	\$1,240	\$1,200	\$3,200	\$3,200	
4-4119	Pickleball - R	\$4,409	\$9,300	\$10,000	\$11,000	
6-4119	Pickleball - E	\$18	\$8,000	\$3,000	\$3,500	
4-4129	Miscellaneous Adult Sports - R	\$1,705	\$1,500	\$1,170	\$1,200	
6-4129	Miscellaneous Adult Sports - E	\$1,356	\$1,200	\$936	\$90	Open Water Swims
4-4131	Tennis Classes - R	\$5,585	\$6,000	\$6,865	\$7,000	
6-4131	Tennis Classes - E	\$4,540	\$4,800	\$5,500	\$5,600	
4-4132	Youth Basketball - R	\$14,419	\$17,700	-\$574	\$17,700	Youth Basketball League, Little Dribblers
6-4132	Youth Basketball - E	\$112	\$14,500	\$1,400	\$13,000	
4-4133	Contract Sports - R	\$2,963	\$2,000	\$5,637	\$5,000	Challenger Sports, Skyhawks
6-4133	Contract Sports - E	\$0	\$0	\$0	\$0	
4-4136	Indoor Soccer - R	\$0	\$350	\$0	\$0	Indoor Soccer Scrimmage
6-4136	Indoor Soccer - E	\$0	\$300	\$0	\$0	
4-4138	Youth Baseball - R	\$1,078	\$0	\$0	\$0	Pro Baseball Camp instructor no longer available
6-4138	Youth Baseball - E	\$862	\$0	\$0	\$0	
4-4140	Youth Running - R	\$0	\$0	\$0	\$0	
6-4140	Youth Running - E	\$0	\$0	\$0	\$0	
4-4191	Triathlon - R	\$17,330	\$23,175	\$18,355	\$22,000	
6-4191	Triathlon - E	\$14,473	\$20,521	\$13,500	\$15,500	
4-4192	Chum Run - R	\$4,090	\$4,000	\$4,395	\$4,000	
6-4192	Chum Run - E	\$2,764	\$2,750	\$3,350	\$3,200	
4-4199	Polar Bear Dive - R	\$1,690	\$3,205	\$1,500	\$1,500	
6-4199	Polar Bear Dive - E	\$0	\$2,790	\$2,302	\$1,200	
4-4216	Fitness - R	\$1,545	\$700	\$700	\$600	Outdoor Zumba & Yoga in the Park
6-4216	Fitness - E	\$1,228	\$560	\$560	\$480	
4-4253	Start Smart Sports - R	\$0	\$300	\$0	\$0	
6-4253	Start Smart Sports - E	\$0	\$240	\$0	\$0	
4-4259	Model Rockets - R	\$700	\$700	\$680	\$700	
6-4259	Model Rockets - E	\$400	\$500	\$400	\$400	
4-4260	Other Youth Programs - R	\$2,120	\$2,200	\$4,943	\$5,000	VolleyKids
6-4260	Other Youth Programs - E	\$1,680	\$1,760	\$3,876	\$4,000	
4-4263	Archery - R	\$1,173	\$2,080	\$73	\$1,380	
6-4263	Archery - E	\$938	\$1,684	\$0	\$1,124	
4-4264	Aquatics - R	\$31,039	\$32,115	\$37,379	\$37,500	No Swim Team
6-4264	Aquatics - E	\$24,794	\$25,800	\$29,656	\$30,000	
4-4265	Skimboarding - R	\$4,380	\$4,250	\$0	\$4,250	
6-4265	Skimboarding - E	\$3,512	\$3,400	\$0	\$3,400	
4-4266	Youth Sailing - R	\$7,668	\$7,500	\$7,923	\$7,500	
6-4266	Youth Sailing - E	\$6,216	\$6,000	\$6,268	\$6,000	
4-4267	Paddle Sports - R	\$2,587	\$2,500	\$1,350	\$2,025	Canoeing, Kayak, S.U.P.
6-4267	Paddle Sports - E	\$2,060	\$2,000	\$1,144	\$1,620	
4-4282	Cultural Youth Camps - R	\$5,332	\$8,700	\$4,220	\$6,000	Art Camp, Earth Skills Camp, Magic Camp + Club, Music Camp
6-4282	Cultural Youth Camps - E	\$3,720	\$7,040	\$3,368	\$4,900	
4-4283	Childhood Enrichment - R	\$0	\$0	\$0	\$0	
6-4283	Childhood Enrichment - E	\$0	\$0	\$0	\$0	
4-4291	Dog Nosework - R	\$14,344	\$15,000	\$15,000	\$15,000	
6-4291	Dog Nosework - E	\$11,401	\$12,000	\$12,000	\$12,000	
4-4292	Concerts - R	\$0	\$1,200	\$1,100	\$1,500	
6-4292	Concerts - E	\$0	\$3,200	\$2,803	\$3,500	
4-4296	New Program Directions - R *	\$8,770	\$9,585	\$33,797	\$40,000	Items below + XXXX Rev & XXX Exp New Programs
6-4296	New Program Directions - E *	\$4,940	\$8,150	\$25,901	\$31,230	
	* Adult Volleyball - R	\$0	\$0	\$900	\$3,100	
	* Adult Volleyball - E	\$0	\$0	\$450	\$1,900	
	* Botanical Jewelry - R	\$40	\$135	\$0	\$0	

PROGRAMS BUDGET - 2023

Code	Line	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	Notes
* Botanical Jewelry - E		\$11	\$75	\$0	\$0	
* Birdwatching - R		\$570	\$575	\$0	\$0	
* Birdwatching - E		\$280	\$460	\$0	\$0	
* Canine Life Skills - R		\$0	\$0	\$0	\$0	
* Canine Life Skills - E		\$0	\$0	\$0	\$0	
* Clam Digging 101 - R		\$274	\$0	\$0	\$0	
* Clam Digging 101 - E		\$58	\$0	\$0	\$0	
* CPR/First Aid - R		\$455	\$500	\$500	\$1,000	
* CPR/First Aid - E		\$364	\$400	\$400	\$800	
* Dog Training - R		\$900	\$0	\$0	\$0	
* Dog Training - E		\$40	\$0	\$0	\$0	
* Drip Irrigation - R		\$0	\$0	\$0	\$0	
* Drip Irrigation - E		\$0	\$0	\$0	\$0	
* Falcon Basketball Camp - R		\$0	\$0	\$410	\$800	
* Falcon Basketball Camp - E		\$0	\$0	\$15	\$640	
* Fitness Programs - R		\$0	\$0	\$0	\$0	Women's Running, Bellydance, Sloth Army Runners, Zookeepers Fitness
* Fitness Programs - E		\$0	\$0	\$0	\$0	
* Flag Football - R		\$0	\$0	\$0	\$0	
* Flag Football - E		\$0	\$0	\$15	\$0	
* Futsal - R		\$0	\$0	\$1,400	\$1,800	
* Futsal - E		\$0	\$0	\$1,111	\$850	
* Junior Cheer - R		\$0	\$2,000	\$2,000	\$2,000	
* Junior Cheer - E			\$1,600	\$1,600	\$1,600	
* Kids Workshop - R		\$60	\$0	\$0	\$0	
* Kids Workshop - E		\$0	\$0	\$0	\$0	
* Macrame - R		\$0	\$0	\$0	\$0	
* Macrame - E		\$0	\$0	\$0	\$0	
* Nature Camp - R		\$0	\$0	\$8,780	\$9,000	
* Nature Camp - E		\$0	\$0	\$7,040	\$7,200	
* Nordic Walking - R		\$300	\$0	\$0	\$0	
* Nordic Walking - E		\$0	\$0	\$0	\$0	
* Open Gym - R		\$0	\$0	\$0	\$0	
* Open Gym - E		\$0	\$0	\$0	\$0	
* Oyster Harvesting - R		\$0	\$200	\$0	\$0	
* Oyster Harvesting - E		\$0	\$0	\$0	\$0	
* Puppy Fundamentals - R		\$0	\$0	\$6,365	\$5,600	
* Puppy Fundamentals - E		\$0	\$0	\$4,532	\$4,480	
* Reactive Dog Clinic - R		\$2,700	\$2,400	\$2,400	\$2,700	
* Reactive Dog Clinic - E		\$2,040	\$1,920	\$1,920	\$2,160	
* Reading with Rover - R		\$0	\$900	\$0	\$0	
* Reading with Rover - E		\$0	\$720	\$0	\$0	
* Recess Pods - R		\$0	\$0	\$0	\$0	
* Recess Pods - E		\$0	\$0	\$0	\$0	
* Tree/Rock Climbing - R		\$2,037	\$0	\$0	\$0	Business is moving elsewhere
* Tree/Rock Climbing - E		\$1,999	\$0	\$0	\$0	
* Ukulele - R		\$0	\$0	\$0	\$0	
* Ukulele - E		\$0	\$0	\$0	\$0	
* Ultimate Frisbee - R		\$390	\$1,000	\$0	\$0	
* Ultimate Frisbee - E		\$140	\$800	\$0	\$0	
* Underwater Robotics - R		\$0	\$0	\$11,042	\$12,000	
* Underwater Robotics - E		\$0	\$0	\$8,818	\$9,600	
* Wreath Making Workshop - R		\$145	\$275	\$0	\$0	
* Wreath Making Workshop - E		-\$13	\$175	\$0	\$0	
* Wrestling - R		\$0	\$0	\$0	\$0	
* Wrestling - E		\$20	\$0	\$0	\$0	
* Zentangle - R		\$0	\$0	\$0	\$0	
* Zentangle - E		\$0	\$0	\$0	\$0	
4-4298 Special Events - R		\$0	\$3,000	\$0	\$0	Family Ball - Daddy/Daughter Ball
6-4298 Special Events - E		\$0	\$2,500	\$0	\$0	
Total Programs - R		\$137,991	\$162,310	\$161,312	\$197,855	
Total Programs - E		\$88,764	\$134,395	\$121,168	\$145,944	
Programs - Total Revenue		\$137,991	\$162,410	\$161,402	\$197,905	
Programs - Total Expenses		\$88,764	\$137,605	\$122,868	\$149,744	
Programs - Net		\$49,227	\$24,805	\$38,534	\$48,161	

CAPITAL BUDGET 2023

2021 2022 2023 2024 2025 2026 2027 NOTES

LOAN PAYMENTS

Toro Mower 4600								
Kubota Tractor & Kubota Utility Vehicle								
Aerator Weidenmann	\$9,446							
Mini Excavator KX040	\$13,865	\$6,933						
Gabelein Property Loan	\$28,971	\$28,971	\$28,971	\$28,971	\$28,971	\$28,971	\$28,971	
2018 Kubota Tractor	\$5,685	\$5,685	\$1,421					
2018 Jacobsen Mower	\$13,980	\$13,980	\$10,485					
Maintenance Storage Building	\$12,724	\$12,724	\$12,724	\$12,724	\$6,362			
Toro Workman HDX/Infield Groomer	\$7,082	\$7,082	\$7,082	\$7,082				
TOTAL LOAN PAYMENTS	\$91,753	\$75,375	\$60,683	\$48,777	\$35,333	\$28,971	\$28,971	

CAPITAL IMPROVEMENTS & EQUIPMENT

Existing Infrastructure Maintenance	Bandwidth for LOS growth	\$ -	\$ 11,228	\$ 45,940	\$ 66,949	\$ 119,175	\$ 216,663	Fundamental Principle #4/#5
Small Water System Management Plan	\$7,914							
Picnic Tables/Garbage Cans/Benches	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	
Small Truck/Van								
Zero Turn Tractor Replacement			\$7,000					
9016 Toro Replacement				\$26,000	\$26,000	\$26,000		
Seeder/Slicer		\$22,358						
Park Improvements/Asphalt Improvements		\$32,065	\$46,000					
Castle Park Parking Expansion			\$20,000					
Old Maintenance Building New Roof								
Restroom Repair	\$10,000			\$10,000				
Flail Mower Attachment	\$10,674							
Toro 4500 Mower Replacement					\$13,000	\$13,000		
New Picnic Shelter	\$26,000			\$70,000				
Park Truck					\$10,000	\$10,000		
Park well/water system for public use	\$108,000							
Water treatment equipment	\$50,000							
Pumping system upgrades	\$28,000							
Plumbing system	\$30,000							
Trustland Trails ADA Porta Potty*			\$3,500					
Deferred Maintenance Projects								
Maint Facility Pavement Overlay	\$100,000							
Concession Building Roof	\$20,000		\$20,000					
Crow's Nest Elevator Replacement	\$70,000							
Field #1 & #4 Fence Replacement	\$16,000							
Pavement Repairs	\$150,000							
Castle Park Parking Expansion	?							
Community Park Gate/Fence/RV Area	?							
Lower Bathroom Renovation	?							
Sports Complex Bathroom Renovation	?							
Sports Complex Parking Area Overlay	?				\$127,000			
Basketball Court Overlay and Relevel	?							
Comprehensive Plan Programs	Bandwidth for LOS growth	\$ -	\$ 11,228	\$ 65,629	\$ 66,949	\$ 119,175	\$ 216,663	Fundamental Principle #5
All-season multipurpose athletic field	\$1,650,000							
Site prep	\$250,000							
Field materials and installation	\$1,000,000							
Lighting	\$400,000							
Campground	\$300,000							
Old Maintenance Bldg bath/shower conversion	\$50,000							
New bath shower building in campground	\$150,000							
Dedicated septic system	\$100,000							
Public aquatic wellness center	\$300,000							
Well decommissioning*			\$6,576					
Water system extension	\$75,000							
Initial design and engineering	\$225,000							
Public amphitheater	\$200,000							
Clearing and grading	\$25,000							
Pavilion construction	\$150,000							
Electrical and support systems	\$25,000							
Publicly-accessible Trails	\$35,000							
Access improvement	\$20,000							
Trail construction	\$10,000							
Kiosks and signage	\$5,000							
New Programs not in Comp Plan								
Pickleball Court	\$310,000							
Sports Complex Rough Area Regrade/site prep	\$20,000	\$8,700						
Court installation	\$180,000		\$8,700					
Fencing	\$50,000							
All weather equipment storage	\$10,000							
Parking				\$44,000				
Lighting	\$50,000							
TOTAL CAP IMPROVE & EQUIP		\$65,288	\$71,700	\$98,500	\$152,000	\$178,000	\$51,000	\$2,000
TOTAL CAP OUTLAY (Incl Loans)		\$157,041	\$147,075	\$159,183	\$200,777	\$213,333	\$79,971	\$30,971