

Five Year Budget Projection 2023 - 2027						
	2022	2023	2024	2025	2026	2027
	Estimated					
Beginning Cash (Actual)	\$ 439,778	\$306,881	\$1,001,134	\$1,210,015	\$1,535,704	\$2,212,250
January transfer to Achieve Beginning Cash Requirement		\$53,799	\$0	\$0	\$0	\$0
January transfer to Reserve	\$ 73,065	\$0	(\$110,926)	\$0	\$0	\$0
January transfer to Capital Reserve	\$ -	\$0	(\$153,760)	(\$96,240)	\$0	\$0
Beginning Cash - FP #1	\$366,713	\$360,680	\$736,448	\$1,113,775	\$1,535,704	\$2,212,250
Beginning Cash (Required)	\$304,101	\$360,680	\$377,675	\$396,243	\$370,852	\$374,066
Beginning Reserve Balance - FP #2	\$339,116	\$285,317	\$396,243	\$396,243	\$396,243	\$396,243
Beginning Reserve Balance (Required)	\$360,680	\$377,675	\$396,243	\$370,852	\$374,066	\$393,517
Revenues						
Taxes - Total	\$980,236	\$1,829,648	\$1,847,944	\$1,866,424	\$1,885,088	\$1,903,939
Program Revenue	\$166,479	\$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	\$1,156,571	\$2,083,173	\$2,108,268	\$2,133,903	\$2,159,953	\$2,186,430
M&O Revenue+ Beginning Cash	\$1,523,284	\$2,443,853	\$2,844,716	\$3,247,677	\$3,695,657	\$4,398,680
Expenses						
Administration	(\$780,989)	(\$909,086)	(\$924,417)	(\$970,925)	(\$987,910)	(\$1,034,386)
Maintenance	(\$162,000)	(\$173,600)	(\$179,329)	(\$185,247)	(\$191,360)	(\$197,675)
Programs	(\$127,184)	(\$151,044)	(\$158,596)	(\$165,733)	(\$173,191)	(\$180,985)
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	(\$74,431)	(\$63,169)	(\$47,834)	(\$35,333)	(\$28,971)	(\$28,971)
Campground Expense 6-7001	\$0	(\$47,220)	(\$48,401)	(\$49,611)	(\$50,851)	(\$52,122)
Expense Total	(\$1,216,403)	(\$1,442,719)	(\$1,510,701)	(\$1,584,973)	(\$1,483,407)	(\$1,496,264)
Total Revenue & Expenses	(\$59,833)	\$640,454	\$597,567	\$548,930	\$676,546	\$690,167
Beginning Reserve balance (Adjusted for January transfers)	\$339,116	\$285,317	\$396,243	\$396,243	\$396,243	\$396,243
Ending cash	\$306,881	\$1,001,134	\$1,334,015	\$1,662,704	\$2,212,250	\$2,902,417
Ending cash required	\$360,680	\$377,675	\$396,243	\$370,852	\$374,066	\$393,517
January transfer from Reserve to achieve cash requirement	\$53,799	\$0	\$0	\$0	\$0	\$0
Adjusted ending cash	\$360,680	\$1,001,134	\$1,334,015	\$1,662,704	\$2,212,250	\$2,902,417
Adjusted Reserve balance	\$285,317	\$285,317	\$396,243	\$396,243	\$396,243	\$396,243
Ending Reserve Balance required	\$377,675	\$396,243	\$370,852	\$374,066	\$393,517	\$397,452
January transfer from Adjusted ending cash to Reserve	\$0	(\$110,926)	\$0	\$0	\$0	(\$1,209)
Net ending cash - FP #1	\$360,680	\$890,208	\$1,334,015	\$1,662,704	\$2,212,250	\$2,901,207
Ending Reserve Balance - FP #2	\$285,317	\$396,243	\$396,243	\$396,243	\$396,243	\$397,452
Net capital available	\$0	\$512,532	\$937,772	\$1,291,852	\$1,838,184	\$2,507,690
Capital Fund beginning balance	\$0	\$0	\$153,760	\$250,000	\$250,000	\$250,000
January transfer to Capital Reserve - FP #3	\$0	(\$153,760)	(\$96,240)	\$0	\$0	\$0
Capital Reserve ending balance	\$0	\$153,760	\$250,000	\$250,000	\$250,000	\$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	\$0	\$358,773	\$841,531	\$1,291,852	\$1,838,184
Additional expense item - Capital outlay - new	6576.35	(\$96,500)	(\$124,000)	(\$127,000)	\$0	\$0
Final ending cash - net of new capital outlay	\$313,457	\$904,634	\$1,210,015	\$1,535,704	\$2,212,250	\$2,902,417

Fundamental Principles/Guidelines in Priority Order:

(flipped from FP#2) Fundamental principle #1	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 le
(flipped from FP#1) Fundamental principle #2	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 #3	Build a Capital Reserve Fund with 30% of available capital each year until a target thr
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, B
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

\$ 250,000

capital reserve objective

30%

target funding level

CAPITAL BUDGET 2023		2021	2022	2023	2024	2025	2026
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
2018 Kubota Tractor		\$5,685	\$5,685	\$1,421			
2018 Jacobsen Mower		\$13,980	\$13,980	\$13,916			
Maintenance Storage Building		\$12,724	\$12,117	\$12,117	\$12,118	\$6,362	
Toro Workman HDX/Infield Groomer		\$7,082	\$6,745	\$6,745	\$6,745		
TOTAL LOAN PAYMENTS		\$91,753	\$74,431	\$63,169	\$47,834	\$35,333	\$28,971
CAPITAL IMPROVEMENTS & EQUIPMENT							
Existing Infrastructure Maintenance - NEW	Bandwidth for LOS growth			\$ -	\$ 179,386	\$ 420,766	\$ 645,926
Small Water System Management Plan							
Picnic Tables/Garbage Cans/Benches							
Small Truck/Van							
Zero Turn Mower Replacement				\$7,000			
9016 Toro Replacement							
Seeder/Slicer							
Park Improvements/Asphalt Improvements				\$36,000			
Castle Park Parking Expansion							
Old Maintenance Building New Roof							
Restroom Repair					\$10,000		
Flail Mower Attachment							
Toro 4500 Mower Replacement							
New Picnic Shelter					\$70,000		
Park Truck							
Park well/water system for public use							
Water treatment equipment							
Pumping system upgrades							
Plumbing system							
Trustland Trails ADA Porta Potty*				\$3,500			
Deferred Maintenance Projects							
Maint Facility Pavement Overlay							
Concession Building Roof				\$30,000			
Crow's Nest Elevator Replacement							
Field #1 & #4 Fence Replacement							
Pavement Repairs							
Castle Park Parking Expansion				\$20,000			
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							
Existing Infrastructure Maintenance - ORIGINAL							
Small Water System Management Plan		\$7,914					
Picnic Tables/Garbage Cans/Benches		\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Small Truck/Van							
Zero Turn Mower Replacement							
9016 Toro Replacement					\$26,000	\$26,000	\$26,000
Seeder/Slicer			\$22,358				
Park Improvements/Asphalt Improvements			\$32,065				
Castle Park Parking Expansion							
Old Maintenance Building New Roof							
Restroom Repair		\$10,000					
Flail Mower Attachment		\$10,674					
Toro 4500 Mower Replacement						\$13,000	\$13,000
New Picnic Shelter		\$26,000					
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*							
Deferred Maintenance Projects							
Maint Facility Pavement Overlay	\$100,000						
Concession Building Roof	\$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	?						
Basketball Court Overlay and Relevel	?						
original existing infrastructure				\$2,000	\$28,000	\$51,000	\$51,000
target new infrastructure				\$0	\$179,386	\$420,766	\$645,926
actual new infrastructure				\$96,500	\$80,000	\$127,000	\$0
delta				\$96,500	-\$99,386	-\$293,766	-\$645,926
Comprehensive Plan Programs - NEW							
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						
Court installation	\$180,000						
Fencing	\$50,000						
All weather equipment storage	\$10,000						
Parking						\$44,000	
Lighting	\$50,000						
Comprehensive Plan Programs - ORIGINAL							
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*							
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							
Lighting	\$50,000						
original Comp Plan programs				\$0	\$0	\$0	\$0
target new Comp Plan programs				\$0	\$179,386	\$420,766	\$645,926
actual new Comp Plan programs				\$0	\$44,000	\$0	\$0
delta				\$0	-\$135,386	-\$420,766	-\$645,926
TOTAL CAP IMPROVE & EQUIP - ORIGINAL		\$65,288	\$65,124	\$2,000	\$28,000	\$51,000	\$51,000
TOTAL CAP OUTLAY (Incl Loans) - ORIGINAL		\$157,041	\$139,554	\$65,169	\$75,834	\$86,333	\$79,971

ADMINISTRATION BUDGET 2023		2021 Actual	2022 Budget	2022 Estimated	2023 Budget
4-0000	Income				
	Taxes				
4-2110	Property taxes - M & O	\$960,652	\$979,497	\$979,497	\$1,828,898
4-2200	Timber excise taxes	\$1,233	\$562	\$739	\$750
	Total Taxes	\$961,885	\$980,059	\$980,236	\$1,829,648
	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
4-8003	Park Facility & Equip Rental	\$3,187	\$3,000	\$4,500	\$3,500
4-8005	Other Revenue	\$329	\$350	\$625	\$350
	Total Other Revenue	\$3,766	\$3,550	\$5,855	\$4,100
	Total Revenue	\$969,142	\$987,509	\$990,091	\$1,838,048
6-0000	Expenses				
	Administration				
6-1010	Wages - Executive Director	\$114,243	\$119,438	\$117,240	\$128,678
6-1012	Wages - Business Manager	\$89,036	\$73,017	\$73,015	\$79,899
6-2010	Wages - Park Superintendent	\$91,059	\$92,428	\$92,428	\$96,677
6-2012	Wages - Maint Other Emp	\$117,377	\$137,121	\$137,121	\$142,364
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	\$9,500
6-1202	WA SUI	\$769	\$1,000	\$1,200	\$2,600
6-1203	Industrial Insurance	\$10,864	\$13,000	\$13,000	\$16,300
6-1204	Health Ins	\$59,498	\$64,690	\$60,375	\$116,275
6-1205	Retirement-PERS	\$50,533	\$45,664	\$45,664	\$48,750
6-1206	LTD/AD&D/Life Insurance	\$0	\$2,400	\$0	\$2,700
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	\$9,405	\$10,250
6-1302	Legal Service	\$0	\$500	\$500	\$600
6-1303	Professional Service	\$8,283	\$6,000	\$6,000	\$5,500
6-1426	Fire & Liability Insurance	\$30,464	\$32,596	\$32,370	\$35,700
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	\$6,300
6-1530	Office Supplies	\$3,688	\$4,100	\$4,100	\$4,600
6-1531	Dues & Publications	\$1,539	\$1,500	\$1,650	\$1,750
6-1532	Print & Advertising	\$429	\$500	\$500	\$550
6-1533	Staff Clothing	\$261	\$250	\$250	\$300
6-1535	Contracted Services	\$5,004	\$5,200	\$5,141	\$6,000
6-1540	Postage	\$172	\$250	\$250	\$250
6-1541	Telephone	\$7,717	\$8,500	\$8,500	\$8,500
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

ADMINISTRATION BUDGET 2023		2021 Actual	2022 Budget	2022 Estimated	2023 Budget
6-1690	Computer Equip & Supplies	\$4,029	\$6,000	\$6,500	\$8,000
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	\$780,989	\$909,086
6-2950	Other Interest Expense	\$0	\$100	\$100	\$100
	Total Expenses	\$718,142	\$765,004	\$781,089	\$909,186
	Transfers In				
6-8008	Transfer from Reserve Fund	\$0	\$0	\$0	\$53,799
	Total Transfers In	\$0	\$0	\$0	\$53,799
	Transfers Out				
6-8009	Transfer to Reserve Fund	\$4,534	\$54,088	\$73,065	\$0
	Transfer to Project Fund		\$0		\$0
	Transfer to Capital Fund		\$0		\$0
	Total Transfers Out	\$4,534	\$54,088	\$73,065	\$0

MAINTENANCE BUDGET 2023		2021 ACTUAL	2022 BUDGET	2022 ESTIMATED	2023 BUDGET	NOTES
	Maintenance Wages					
6-4010	Maintenance Supervisor - FT	\$65,186	\$57,640	\$57,639	\$62,099	
6-2012	Maintenance Wages - Other	\$117,377	\$137,121	\$137,121	\$142,364	
	Total Maintenance Wages	\$182,563	\$194,761	\$194,760	\$204,463	Currently calculated in Admin
	Maintenance O&M					
6-2303	Professional Services	\$2,824	\$4,000	\$4,000	\$4,000	
6-2331	Dues & Publications	\$155	\$200	\$200	\$200	
6-2434	Gas & Lube Products	\$10,450	\$9,000	\$11,000	\$11,000	Increase for fuel
6-2436	Uniforms/Safety Gear	\$750	\$1,000	\$1,400	\$1,000	
6-2550	Travel & Vehicle Allowance	\$354	\$800	\$800	\$800	
6-2581	Garden Maint & Hort	\$2,199	\$5,000	\$5,000	\$5,000	
6-2582	Irrigation & Plumbing Supplies	\$7,637	\$6,500	\$6,500	\$6,500	
6-2583	Sport Field Supplies	\$21,128	\$20,000	\$20,000	\$30,000	
6-2584	Misc Building Repair	\$6,593	\$7,000	\$7,000	\$7,000	
6-2585	Park Building Maint/Jan Supplies	\$7,721	\$7,500	\$7,500	\$7,500	
6-2586	Fertilizer & Turf	\$20,763	\$20,000	\$20,000	\$20,000	
6-2610	Playground Maintenance	\$6,547	\$7,000	\$7,000	\$7,000	
6-2647	Refuse Removal	\$6,060	\$6,500	\$7,500	\$6,500	
6-2649	Electrical	\$10,784	\$13,000	\$13,000	\$13,000	
6-2650	Alarm System Monitoring	\$587	\$600	\$600	\$600	
6-2652	Conferences & Training	\$445	\$1,500	\$1,500	\$1,500	
6-2670	Road & Trail Maintenance	\$11,062	\$9,000	\$9,000	\$9,000	
6-2680	Water System Maintenance	\$7,009	\$7,600	\$7,600	\$7,600	
6-2690	Septic	\$4,464	\$4,000	\$4,000	\$6,500	TT Porta Potty Service
6-2760	Contract Services	\$0	\$500	\$0	\$500	
6-2880	Veh/Mach Repair Parts	\$4,005	\$8,000	\$8,000	\$8,000	
6-2881	Veh/Mach In-Shop Repair	\$10,798	\$14,000	\$14,000	\$14,000	
6-2901	Misc. Equipment Rental	\$275	\$400	\$400	\$400	
6-2902	Misc. Equipment Tools	\$3,173	\$1,500	\$1,500	\$1,500	
6-2904	Vandalism Repair	\$0	\$500	\$500	\$500	
6-2905	Sign/Art Work Maintenance	\$1,246	\$2,000	\$2,000	\$2,000	
6-2906	Trustland Trails	\$30	\$1,500	\$1,500	\$1,500	
6-2907	Lakes	\$46	\$500	\$500	\$500	
	TOTAL Maintenance O&M	\$147,106	\$159,100	\$162,000	\$173,600	