

Five Year Budget Projection 2023 - 2027							
	2022	2023	2024	2025	2026	2027	
	Estimated						
Beginning Cash (Actual)	\$ 439,778	\$306,294	\$761,935	\$800,111	\$819,510	\$1,239,291	
January transfer to Achieve Beginning Cash Requirement		\$54,601	\$0	\$0	\$0	\$0	
January transfer to Reserve	\$ 73,065	\$0	(\$111,951)	\$0	\$0	\$0	
January transfer to Capital Reserve	\$ -	\$0	(\$81,627)	(\$158,294)	(\$10,079)	\$0	
Beginning Cash - FP #1	\$366,713	\$360,895	\$568,357	\$641,817	\$809,431	\$1,239,291	
Beginning Cash (Required)	\$304,248	\$360,895	\$377,894	\$396,466	\$371,078	\$374,296	
Beginning Reserve Balance - FP #2	\$339,116	\$284,515	\$396,466	\$396,466	\$396,466	\$396,466	
Beginning Reserve Balance (Required)	\$360,895	\$377,894	\$396,466	\$371,078	\$374,296	\$393,760	
Revenues							
Taxes - Total	\$980,236	\$1,591,096	\$1,607,007	\$1,623,077	\$1,639,308	\$1,655,701	
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	\$1,844,621	\$1,867,331	\$1,890,556	\$1,914,173	\$1,938,192	
M&O Revenue+ Beginning Cash	\$1,523,284	\$2,205,516	\$2,435,688	\$2,532,373	\$2,723,603	\$3,177,483	
Expenses							
			Percentage of Total Expense				
Administration	(\$780,989)	(\$909,361)	63.0%	(\$924,706)	(\$971,228)	(\$988,228)	(\$1,034,720)
Maintenance	(\$162,000)	(\$173,600)	12.0%	(\$179,329)	(\$185,247)	(\$191,360)	(\$197,675)
Programs	(\$127,184)	(\$151,044)	10.5%	(\$158,596)	(\$165,733)	(\$173,191)	(\$180,985)
Other Costs	(\$100)	(\$100)	0.0%	(\$125)	(\$125)	(\$125)	(\$125)
Projects/Equipment Expense	(\$71,700)	(\$98,500)	6.8%	(\$152,000)	(\$178,000)	(\$51,000)	(\$2,000)
Loan Payments	(\$75,018)	(\$63,756)	4.4%	(\$48,421)	(\$35,920)	(\$29,558)	(\$29,558)
Campground Expense 6-7001	\$0	(\$47,220)	3.3%	(\$48,401)	(\$49,611)	(\$50,851)	(\$52,122)
Expense Total	(\$1,216,990)	(\$1,443,581)		(\$1,511,577)	(\$1,585,863)	(\$1,484,313)	(\$1,497,185)
Total Revenue & Expenses	(\$60,420)	\$401,040	\$355,754	\$304,693	\$429,860	\$441,007	
Beginning Reserve balance (Adjusted for January transfers)	\$339,116	\$284,515	\$396,466	\$396,466	\$396,466	\$396,466	
Ending cash	\$306,294	\$761,935	\$924,111	\$946,510	\$1,239,291	\$1,680,298	
Ending cash required	\$360,895	\$377,894	\$396,466	\$371,078	\$374,296	\$393,760	
January transfer from Reserve to achieve cash requirement	\$54,601	\$0	\$0	\$0	\$0	\$0	
Adjusted ending cash	\$360,895	\$761,935	\$924,111	\$946,510	\$1,239,291	\$1,680,298	
Adjusted Reserve balance	\$284,515	\$284,515	\$396,466	\$396,466	\$396,466	\$396,466	
Ending Reserve Balance required	\$377,894	\$396,466	\$371,078	\$374,296	\$393,760	\$397,697	
January transfer from Adjusted ending cash to Reserve	\$0	(\$111,951)	\$0	\$0	\$0	(\$1,231)	
Net ending cash - FP #1	\$360,895	\$649,984	\$924,111	\$946,510	\$1,239,291	\$1,679,067	
Ending Reserve Balance - FP #2	\$284,515	\$396,466	\$396,466	\$396,466	\$396,466	\$397,697	
Net capital available	\$0	\$272,090	\$527,645	\$575,432	\$864,995	\$1,285,307	
Capital Fund beginning balance	\$0	\$0	\$81,627	\$239,921	\$250,000	\$250,000	
January transfer to Capital Reserve - FP #3	\$0	(\$81,627)	(\$158,294)	(\$10,079)	\$0	\$0	
Capital Reserve ending balance	\$0	\$81,627	\$239,921	\$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	\$190,463	\$369,352	\$565,352	\$864,995	
Additional expense item - Capital outlay - new	6576.35	(\$96,500)	(\$124,000)	(\$127,000)	\$0	\$0	
Final ending cash - net of new capital outlay	\$312,870	\$665,435	\$800,111	\$819,510	\$1,239,291	\$1,680,298	

Fundamental Principles/Guidelines in Priority Order:

- 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 levy
- 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 threshold is reached.
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 Cash, and Capital Reserve Fund to Comprehensive Plan project objectives.
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

LOAN PAYMENTS										
Toro Mower 4600										
Kubota Tractor & Kubota Utility Vehicle										\$0
Aerator Weidenmann	\$9,446									\$9,446
Mini Excavator KX040	\$13,865	\$6,933								\$20,798
Gabelein Property Loan	\$28,971	\$29,558	\$29,558	\$29,558	\$29,558	\$29,558	\$29,558	\$29,558		\$176,761
2018 Kubota Tractor	\$5,685	\$5,685	\$1,421							\$12,790
2018 Jacobsen Mower	\$13,980	\$13,980	\$13,916							\$41,876
Maintenance Storage Building	\$12,724	\$12,117	\$12,117	\$12,118	\$6,362					\$55,438
Toro Workman HDX/Infield Groomer	\$7,082	\$6,745	\$6,745	\$6,745						\$27,317
TOTAL LOAN PAYMENTS	\$91,753	\$75,018	\$63,756	\$48,421	\$35,920	\$29,558	\$29,558			\$344,426

CAPITAL IMPROVEMENTS & EQUIPMENT									
Existing Infrastructure Maintenance - NEW	Bandwidth for LOS growth		\$ -	\$ 95,231	\$ 184,676	\$ 282,676	\$ 432,497	Fundamental Principle #4/#5	50%
Small Water System Management Plan									\$0
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								\$7,914
Picnic Tables/Garbage Cans/Benches	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000		\$14,000
Small Truck/Van									\$0
Zero Turn Mower Replacement									\$0
9016 Toro Replacement				\$26,000	\$26,000	\$26,000			\$78,000
Seeder/Slicer		\$22,358							\$22,358
Park Improvements/Asphalt Improvements		\$32,065							\$32,065
Castle Park Parking Expansion									
Old Maintenance Building New Roof									\$0
Restroom Repair	\$10,000								\$10,000
Flail Mower Attachment	\$10,674								\$10,674
Toro 4500 Mower Replacement					\$13,000	\$13,000			\$26,000
New Picnic Shelter	\$26,000								\$26,000
Park Truck					\$10,000	\$10,000			\$20,000
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	\$2,000		
target new infrastructure			\$0	\$95,231	\$184,676	\$282,676	\$432,497		
actual new infrastructure			\$96,500	\$80,000	\$127,000	\$0	\$0		
delta			\$96,500	-\$15,231	-\$57,676	-\$282,676	-\$432,497		

Comprehensive Plan Programs - NEW									
Bandwidth for LOS growth		\$ -	\$ 95,231	\$ 184,676	\$ 282,676	\$ 432,497	Fundamental Principle #5	50%	
All-season multipurpose athletic field	\$1,650,000								\$0
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							\$8,700
Court installation	\$180,000	\$8,700							\$8,700
Fencing	\$50,000								
All weather equipment storage	\$10,000								
Parking									
Lighting	\$50,000								
original Comp Plan programs			\$0	\$0	\$0	\$0	\$0		\$0
target new Comp Plan programs			\$0	\$95,231	\$184,676	\$282,676	\$432,497		\$0
actual new Comp Plan programs			\$0	\$44,000	\$0	\$0	\$0		\$0
delta			\$0	-\$51,231	-\$184,676	-\$282,676	-\$432,497		\$0
TOTAL CAP IMPROVE & EQUIP - ORIGINAL		\$65,288	\$65,124	\$2,000	\$28,000	\$51,000	\$51,000	\$2,000	\$0
TOTAL CAP OUTLAY (Incl Loans) - ORIGINAL		\$157,041	\$140,141	\$65,756	\$76,421	\$86,920	\$80,558	\$31,558	\$0
CAPITAL OUTLAY - NEW		\$0	\$6,576	\$96,500	\$124,000	\$127,000	\$0	\$0	\$0
Total Capital Projects/Equipments Expense		\$65,288	\$71,700	\$98,500	\$152,000	\$178,000	\$51,000	\$2,000	\$0

ADMINISTRATION BUDGET 2023		2021 Actual	2022 Budget	2022 Est.	2023 Budget	Notes
4-0000	Income					
	Taxes					
4-2110	Property taxes - M & O	\$960,652	\$979,497	\$979,497	\$1,590,346	
4-2200	Timber excise taxes	\$1,233	\$562	\$739	\$750	
	Total Taxes	\$961,885	\$980,059	\$980,236	\$1,591,096	
	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	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	\$1,599,496	
6-0000	Expenses					
	Administration					
6-1010	Wages - Executive Director	\$114,243	\$119,438	\$117,240	\$128,678	Inclu. sick leave, if applicable
6-1012	Wages - Business Manager	\$89,036	\$73,017	\$73,015	\$79,899	Inclu. sick leave, if applicable
6-2010	Wages - Park Superintendent	\$91,059	\$92,428	\$92,428	\$96,677	Inclu. sick leave, if applicable
6-2012	Wages - Maint Other Emp	\$117,377	\$137,121	\$137,121	\$142,364	Inclu. sick leave, if applicable
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	Workers' Compensation/L&I
6-1204	Health Ins	\$59,498	\$64,690	\$60,375	\$116,275	Inclu. 6 dependents at 80%. \$64500 employees
6-1205	Retirement-PERS	\$50,533	\$45,664	\$45,664	\$48,750	
6-1206	LTD/AD&D/Life Insurance	\$0	\$2,400	\$0	\$3,275	
6-1207	Dental Insurance	\$4,104	\$4,375	\$4,255	\$10,075	Inclu. 6 dependents at 80% \$4,553 employees
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	Resolutions, explanatory statements
6-1303	Professional Service	\$8,283	\$6,000	\$6,000	\$5,500	Social Media Archiving, Compensation Study...
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	\$6,000	
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, MRSC
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 & wireless phone service, web hosting, internet
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 fees, property tax assessments
6-1690	Computer Equip & Supplies	\$4,029	\$6,000	\$6,500	\$8,000	Sportsman, Account Edge, GoToMtg, Microsoft, Adobe
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	\$909,361	
6-2950	Other Interest Expense	\$0	\$100	\$100	\$100	
	Total Expenses	\$718,142	\$765,004	\$781,089	\$909,461	
	Transfers In					
6-8008	Transfer from Reserve Fund	\$0	\$0	\$0	\$54,601	
	Total Transfers In	\$0	\$0	\$0	\$54,601	
	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	

	ADMINISTRATION BUDGET 2023	2021 Actual	2022 Budget	2022 Est.	2023 Budget	Notes
	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	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	

Code	Line	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	Notes
Program Wages						
6-4010	Program Wages - FT	\$65,186	\$57,640	\$57,639	\$62,099	
Total Misc. Revenue		\$65,186	\$57,640	\$57,639	\$62,099	Calculated in Admin. Part time, seasonal workers in respective program lines.
Misc. Program Expense						
6-4532	Print & Advertising - E	\$929	\$1,860	\$750	\$2,000	Creative Cloud \$250
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	
Recreation Programs						
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	\$3,200	\$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	\$7,000	\$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	
6-4132	Youth Basketball - E	\$112	\$14,500	\$1,400	\$14,300	Youth Basketball League, Little Dribblers
4-4133	Contract Sports - R	\$2,963	\$2,000	\$5,637	\$5,000	
6-4133	Contract Sports - E	\$0	\$0	\$0	\$0	Challenger Sports, Skyhawks
4-4136	Indoor Soccer - R	\$0	\$350	\$0	\$0	
6-4136	Indoor Soccer - E	\$0	\$300	\$0	\$0	Indoor Soccer Scrimmage
4-4138	Youth Baseball - R	\$1,078	\$0	\$0	\$0	
6-4138	Youth Baseball - E	\$862	\$0	\$0	\$0	Pro Baseball Camp instructor no longer available
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	\$13,750	\$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	\$2,266	\$1,200	
4-4216	Fitness - R	\$1,545	\$700	\$700	\$600	
6-4216	Fitness - E	\$1,228	\$560	\$560	\$480	Outdoor Zumba & Yoga in the Park
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	
6-4260	Other Youth Programs - E	\$1,680	\$1,760	\$3,876	\$4,000	VolleyKids
4-4263	Archery - R	\$1,173	\$2,080	\$0	\$1,380	
6-4263	Archery - E	\$938	\$1,684	\$0	\$1,124	
4-4264	Aquatics - R	\$31,039	\$32,115	\$37,517	\$37,500	
6-4264	Aquatics - E	\$24,794	\$25,800	\$29,656	\$30,000	No Swim Team
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	
6-4267	Paddle Sports - E	\$2,060	\$2,000	\$1,144	\$1,620	Canoeing, Kayak, S.U.P.
4-4282	Cultural Youth Camps - R	\$5,332	\$8,700	\$5,270	\$6,000	
6-4282	Cultural Youth Camps - E	\$3,720	\$7,040	\$4,208	\$4,900	Art Camp, Earth Skills Camp, Magic Camp + Club, Music Camp
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	\$18,827	\$15,000	
6-4291	Dog Nosework - E	\$11,401	\$12,000	\$15,062	\$12,000	
4-4292	Concerts - R	\$0	\$1,200	\$1,100	\$1,500	
6-4292	Concerts - E	\$0	\$3,200	\$2,803	\$3,500	

Code	Line	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	Notes
4-4296	New Program Directions - R *	\$8,770	\$9,585	\$33,797	\$40,000	Items below + 2000 Rev & 2000 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	
*	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	\$166,389	\$197,855	
	Total Programs - E	\$88,764	\$134,395	\$125,484	\$147,244	
	Programs - Total Revenue	\$137,991	\$162,410	\$166,479	\$197,905	
	Programs - Total Expenses	\$88,764	\$137,605	\$127,184	\$151,044	
	Programs - Net	\$49,227	\$24,805	\$39,296	\$46,861	