



Memo

To: Board of Commissioners
From: Brian Tomisser, Director
Date: 11/15/2023
Re: 2024 Budget Approval

Included at your board packet is the 2024 Budget for approval. The Budget Narrative for 2024 is what the board will be asked to approve for submittal to the County by November 30th. Accompanying the budget narrative is the Levy Certification and Resolution 2023-07-2024 Budget.

The budget has gone through a budget workshop on October 15, 2023. There have been only minor changes to the budget since the Budget workshop. Listed below are some of the changes (\$1000 or more) since the budget workshop. Staff recommend approval of the budget and Budget Resolution as well as the certification of the Levy.

- Revenue and expenditures were added for grant and bond funded projects (Pickleball, Campground, SWARC)
- \$100,000 was moved to the Sports Complex Parking Overlay project because we did not receive the deferred maintenance grant.
- Wages-Maintenance Other Employees was under \$18,000 at the budget workshop. This impacted Retirement-Pers, which was also adjusted.
- Moved \$8000 for the State Audit into 2024. Initially this was all in 2023 budget.
- Increased Conferences and Training to \$2500 (normally \$1500)
- Health and Dental Insurance were decreased by a combined \$7000 due to updated quotes from insurance carrier.
- Septic was increased \$1500 to allow for service for two new porta potties (Trustland and Elementary School Soccer Field)
- The 2023 estimated budget had a couple of increases to expenditures. Postage went from \$250 to \$4050 to account for mailer for Needs Assessment Survey. Also, Computer Equipment and Supplies went up \$1500 for a new laptop for the Recreation Supervisor. His current computer will be used by the new Recreation Attendant position.

Six-Year Budget Projection 2024 - 2029	2023	2024	2025	2026	2027	2028	2029
	Estimated						
Beginning Cash (Actual)	\$ 392,518	\$817,274	\$701,705	\$517,601	\$536,218	\$886,932	\$1,285,977
January transfer from reserve to Achieve Beginning Cash Requirement	\$ -	\$0	\$0	(\$18,468)	(\$137,700)	\$0	\$0
January transfer to Reserve	\$ 31,623	(\$119,546)	(\$42,101)	\$0	\$0	\$0	(\$47,260)
January transfer to Capital Reserve	\$ -	(\$14,325)	(\$49,691)	\$0	\$0	(\$59,402)	(\$126,582)
Beginning Cash - FP #1	\$360,895	\$683,402	\$609,913	\$499,133	\$398,518	\$827,530	\$1,112,136
Beginning Cash (Required)	\$455,262	\$649,976	\$493,968	\$536,069	\$673,918	\$688,925	\$692,191
Beginning Reserve Balance - FP #2	\$374,422	\$493,968	\$536,069	\$554,537	\$692,238	\$692,238	\$739,497
Beginning Reserve Balance (Required)	\$649,976	\$493,968	\$536,069	\$673,918	\$688,925	\$692,191	\$739,497
Revenues							
Taxes - Total	\$1,590,286	\$1,623,370	\$1,639,604	\$1,656,000	\$2,402,823	\$2,426,851	\$2,451,119
Program Revenue	\$205,687	\$207,288	\$211,434	\$215,662	\$219,976	\$224,375	\$228,863
Facility Use/Concessions	\$5,000	\$5,000	\$5,100	\$5,202	\$5,306	\$5,412	\$5,520
Interest Income	\$12,300	\$7,000	\$7,070	\$7,141	\$7,212	\$7,284	\$7,357
Pickleball Grant Revenue	\$0	\$502,000	\$0	\$0	\$0	\$0	\$0
SWARC Grant Revenue	\$464,000	\$273,200	\$0	\$0	\$0	\$0	\$0
Campground Revenue 4-7001	\$0	\$0	\$20,000	\$47,000	\$48,410	\$49,862	\$51,358
SWARC Operation Revenue	\$0	\$0	\$0	\$250,000	\$500,000	\$500,000	\$500,000
Other Revenues	\$155	\$350	\$354	\$357	\$361	\$364	\$368
Revenue Total	\$2,277,427	\$2,618,208	\$1,883,561	\$2,181,362	\$3,184,087	\$3,214,149	\$3,244,585.66
M&O Revenue+ Beginning Cash	\$2,638,322	\$3,301,610	\$2,493,475	\$2,680,496	\$3,582,605	\$4,041,679	\$4,356,721.16
Expenses							
Administration	(\$787,986)	(\$1,996,850)	(\$1,088,433)	(\$1,183,838)	(\$1,172,411)	(\$1,211,189)	(\$1,291,059)
Maintenance	(\$176,225)	(\$177,875)	(\$183,314)	(\$188,814)	(\$194,478)	(\$200,312)	(\$206,321.80)
Programs	(\$154,581)	(\$157,360)	(\$162,081)	(\$166,943)	(\$171,952)	(\$177,110)	(\$182,423.37)
Other Costs	\$0	(\$100)	(\$125)	(\$125)	(\$125)	(\$125)	(\$125)
Projects/Equipment Expense	(\$638,500)	(\$1,109,205)	(\$496,000)	(\$32,000)	(\$82,000)	(\$90,000)	(\$9,500)
SWARC Operational Expense	\$0	\$0	\$0	(\$500,000)	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)
Campground Expense 6-7001	\$0	(\$10,000)	(\$10,000)	(\$43,000)	(\$45,150)	(\$47,408)	(\$49,777.88)
Loan Payments	(\$63,756)	(\$48,421)	(\$35,920)	(\$29,558)	(\$29,558)	(\$29,558)	(\$29,558)
Expense Total	(\$1,821,049)	(\$2,399,905)	(\$1,975,873)	(\$2,144,278)	(\$2,695,673)	(\$2,755,702)	(\$2,768,765)
Total Revenue & Expenses	\$456,379	\$18,303	(\$92,312)	\$37,085	\$488,414	\$458,447	\$475,820
Beginning Reserve balance (Adjusted for January transfers)	\$374,422	\$493,968	\$536,069	\$554,537	\$692,238	\$692,238	\$739,497
Ending cash	\$817,274	\$701,705	\$517,601	\$536,218	\$886,932	\$1,285,977	\$1,587,956
Ending cash required	\$649,976	\$493,968	\$536,069	\$673,918	\$688,925	\$692,191	\$739,497
January transfer from Reserve to achieve cash requirement	\$0	\$0	(\$18,468)	(\$137,700)	\$0	\$0	\$0
Adjusted ending cash	\$817,274	\$701,705	\$499,133	\$398,518	\$886,932	\$1,285,977	\$1,587,956
Adjusted Reserve balance	\$374,422	\$493,968	\$554,537	\$692,238	\$692,238	\$692,238	\$739,497
Ending Reserve Balance required	\$493,968	\$536,069	\$673,918	\$688,925	\$692,191	\$739,497	\$761,682
January transfer from Adjusted ending cash to Reserve	(\$119,546)	(\$42,101)	\$0	\$0	\$0	(\$47,260)	(\$22,185)
Net ending cash - FP #1	\$897,727	\$659,604	\$499,133	\$398,518	\$886,932	\$1,238,718	\$1,565,771
Ending Reserve Balance - FP #2	\$493,968	\$536,069	\$554,537	\$692,238	\$692,238	\$739,497	\$761,682
Net capital cash available	\$47,751	\$165,636	\$0	\$0	\$198,006	\$546,526	\$826,274
Capital Reserve Fund beginning balance	\$0	\$14,325	\$64,016	\$64,016	\$64,016	\$123,418	\$250,000
Following January transfer to Capital Reserve - FP #3	(\$14,325)	(\$49,691)	\$0	\$0	(\$59,402)	(\$126,582)	\$0
Capital Reserve ending balance	\$14,325	\$64,016	\$64,016	\$64,016	\$123,418	\$250,000	\$250,000
Capital Reserve balance objective	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Net capital cash available for capital project budget following year - FP #4, #5	\$33,426	\$115,945	\$0	\$0	\$138,604	\$419,944	\$826,274

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/cash each year until a target threshold of \$250,000 is achieved
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
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

ADMINISTRATION BUDGET 2023		2022 Actual	2023 Budget	2023 Est.	2024 Budget	Notes
4-0000	Income					
	Taxes					
4-2110	Property taxes - M & O	\$983,541	\$1,590,346	\$1,589,671	\$1,622,620	Increase of 1%, new construction, refunds
4-2200	Timber excise taxes	\$1,510	\$750	\$615	\$750	need to add new construction, refunds
	Total Taxes	\$985,051	\$1,591,096	\$1,590,286	\$1,623,370	
	Interest					
4-8006	Interest from M & O	\$3,272	\$2,200	\$5,600	\$3,750	
4-8008	Interest from Reserve Fund	\$3,683	\$2,100	\$6,700	\$3,250	
	Total Misc. Revenues	\$6,955	\$4,300	\$12,300	\$7,000	
	Misc. Revenue					
4-8001	Concession Income	\$730	\$250	\$0	\$0	
4-8003	Park Facility & Equip Rental	\$5,783	\$3,500	\$5,000	\$5,000	Picnic Shelter, Field Reservations
4-8005	Other Revenue	\$624	\$350	\$155	\$350	Sale of Surplus Items/Rebates/Reimb
	Total Other Revenue	\$7,137	\$4,100	\$5,155	\$5,350	
	Total Revenue	\$999,143	\$1,599,496	\$1,607,741	\$1,635,720	
6-0000	Expenses					
	Administration					
6-1010	Wages - Executive Director	\$117,240	\$128,678	\$87,386	\$121,389	Inclu. sick leave payout
6-1012	Wages - Business Manager	\$73,208	\$79,899	\$79,899	\$83,654	Inclu. sick leave payout
6-2010	Wages - Park Superintendent	\$92,255	\$96,677	\$96,677	\$101,221	Inclu. sick leave payout
6-2012	Wages - Maint Other Emp	\$118,029	\$142,364	\$134,500	\$172,025	Inclu. sick leave, if applicable. 2FT, Closer, Seasonal
6-4010	Wages - Recreation Supervisor	\$57,639	\$62,099	\$62,099	\$66,968	
	Wages - Recreaton Attendant New FT	\$0	\$0	\$0	\$50,650	
6-4012	Wages - Recreation Programs PT	\$0	\$0	\$7,500	\$15,000	
6-1201	FICA District's Share	\$7,362	\$9,500	\$9,500	\$13,443	
6-1202	WA SUI	\$1,620	\$2,600	\$2,600	\$3,250	Unemployment
6-1203	Industrial Insurance	\$11,187	\$16,300	\$16,300	\$23,200	Workers' Compensation/L&I
6-1204	Health Ins	\$58,732	\$116,275	\$75,000	\$123,000	7 employees & 6 dependents at 80%
6-1205	Retirement-PERS	\$44,758	\$48,750	\$48,750	\$53,000	
6-1206	LTD/AD&D/Life Insurance	\$0	\$3,275	\$3,275	\$5,000	
6-1207	Dental Insurance	\$4,099	\$10,075	\$5,000	\$10,000	Inclu. dependents at 80% \$4,553 employees
6-1208	B&O Tax	\$2,389	\$4,000	\$3,750	\$4,500	Does not include campground revenue, lodging tax
6-1209	Deferred Comp (Replaces Soc Sec)	\$26,757	\$30,569	\$25,000	\$34,500	7FT
6-1210	Paid Family & Medical Leave	\$1,806	\$3,100	\$3,100	\$5,000	
6-1301	Accounting Service	\$9,020	\$10,250	\$12,000	\$12,500	Including annual report.
6-1302	Legal Service	\$380	\$600	\$600	\$1,500	Resolutions, explanatory statements
6-1303	Professional Service	\$3,001	\$5,500	\$5,500	\$6,000	Social Media Archiving, Compensation Study in '25
6-1426	Fire & Liability Insurance	\$32,370	\$35,700	\$36,500	\$40,000	May increase due to lakes
6-1427	State Audit	\$4,447	\$9,000	\$2,000	\$8,000	
6-1428	Election Costs	\$40,237	\$45,000	\$15,000	\$75,000	Incl \$70k single item bond ballot +\$4k mailing
6-1429	Building Lease	\$5,277	\$6,000	\$5,300	\$6,000	If in current space
6-1530	Office Supplies	\$3,654	\$4,600	\$4,600	\$5,500	Copier and misc. office supplies
6-1531	Dues & Publications	\$1,030	\$1,750	\$1,300	\$1,500	NRPA, WRPA, Chambers of Commerce, MRSC, CCC
6-1532	Print & Advertising	\$241	\$550	\$800	\$800	Job ads, legal ads
6-1533	Staff Clothing	\$0	\$300	\$300	\$300	
6-1535	Contracted Services	\$5,141	\$6,000	\$5,500	\$6,000	Janitorial Services
6-1540	Postage	\$283	\$250	\$4,050	\$350	
6-1541	Telephone	\$7,692	\$8,500	\$7,500	\$9,000	Wired & wireless phone service, web hosting, internet
6-1543	Propane	\$2,012	\$3,250	\$4,000	\$4,250	
6-1549	Moving Expenses	\$0	\$0	\$0	\$10,000	
6-1550	Travel & Vehicle Allowance	\$217	\$250	\$400	\$600	
6-1552	Conferences & Training	\$1,157	\$1,500	\$500	\$2,500	Inclu travel
6-1660	Misc Fees & Charges	\$5,151	\$7,000	\$7,000	\$7,500	Bank fees, credit card fees, property tax assessments. Do
6-1690	Technology	\$4,097	\$8,000	\$13,000	\$11,000	Sportsman, Account Edge, GoToMtg, Microsoft, Adobe
6-1691	Office Equipment	\$21	\$600	\$1,550	\$2,000	Increase for moving needs
6-1692	Volunteer Recognition	\$132	\$150	\$150	\$300	
6-8006	Investment Fees Operations Fund	\$0	\$225	\$50	\$225	
6-8008	Investment Fees Reserve Fund	\$0	\$225	\$50	\$225	
	Total Administration	\$742,641	\$909,361	\$787,986	\$1,096,850	
6-2950	Other Interest Expense	\$0	\$100	\$0	\$100	
	Total Expenses	\$742,641	\$909,461	\$787,986	\$1,096,950	
	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	\$73,065	\$31,623	\$31,623	(\$119,546)	

ADMINISTRATION BUDGET 2023	2022 Actual	2023 Budget	2023 Est.	2024 Budget	Notes
Transfer to Capital Reserve Fund	\$0	\$0	\$0	(\$14,325)	
Transfer to Capital Fund	\$0	\$0	\$0	\$0	
Total Transfers Out	\$73,065	\$31,623	\$31,623	(\$133,872)	

=Updated figures of \$1,000+ since the first draft

MAINTENANCE BUDGET 2023		2022 ACTUAL	2023 BUDGETED	2023 ESTIMATED	2024 BUDGET	NOTES
	Maintenance Wages					
6-4010	Maintenance Supervisor - FT	\$92,255	\$96,677	\$96,677	\$101,221	
6-2012	Maintenance Wages - Other	\$118,029	\$142,364	\$134,500	\$172,025	
	Total Maintenance Wages	\$210,284	\$239,041	\$231,177	\$273,246	Wages Calculated in Admin
	Maintenance O&M					
6-2303	Professional Services	\$856	\$4,000	\$4,000	\$4,000	
6-2331	Dues & Publications	\$85	\$200	\$200	\$200	
6-2434	Gas & Lube Products	\$12,004	\$11,000	\$11,000	\$12,000	
6-2436	Uniforms/Safety Gear	\$1,953	\$1,000	\$1,000	\$1,000	
6-2550	Travel & Vehicle Allowance	\$195	\$800	\$800	\$800	
6-2581	Garden Maint & Hort	\$3,869	\$5,000	\$5,000	\$5,000	
6-2582	Irrigation & Plumbing Supplies	\$5,646	\$6,500	\$6,500	\$6,500	
6-2583	Sport Field Supplies	\$22,882	\$30,000	\$30,000	\$30,000	
6-2584	Misc Building Repair	\$6,165	\$7,000	\$7,000	\$7,000	
6-2585	Park Building Maint/Jan Supplies	\$7,138	\$7,500	\$7,500	\$7,500	
6-2586	Fertilizer & Turf	\$20,479	\$20,000	\$20,000	\$20,000	
6-2610	Playground Maintenance	\$8,981	\$7,000	\$7,000	\$7,000	
6-2647	Refuse Removal	\$6,307	\$6,500	\$7,000	\$7,000	
6-2649	Electrical	\$12,096	\$13,000	\$13,000	\$13,000	
6-2650	Alarm System Monitoring	\$808	\$600	\$975	\$1,725	Increased for alarm install and in
6-2652	Conferences & Training	\$1,733	\$1,500	\$1,500	\$1,500	
6-2670	Road & Trail Maintenance	\$8,598	\$9,000	\$9,000	\$9,000	
6-2680	Water System Maintenance	\$2,682	\$7,600	\$7,600	\$7,600	
6-2690	Septic	\$0	\$6,500	\$7,500	\$8,000	Includes service for 2 Porta Potti
6-2760	Contract Services	\$0	\$500	\$500	\$500	
6-2880	Veh/Mach Repair Parts	\$6,214	\$8,000	\$8,000	\$8,000	
6-2881	Veh/Mach In-Shop Repair	\$4,184	\$14,000	\$14,000	\$14,000	
6-2901	Misc. Equipment Rental	\$212	\$400	\$400	\$400	
6-2902	Misc. Equipment Tools	\$1,686	\$1,500	\$1,600	\$1,600	
6-2904	Vandalism Repair	\$0	\$500	\$650	\$650	
6-2905	Sign/Art Work Maintenance	\$364	\$2,000	\$2,500	\$2,000	
6-2906	Trustland Trails	\$736	\$1,500	\$1,500	\$1,500	
6-2907	Lakes	\$0	\$500	\$500	\$500	
	TOTAL Maintenance O&M	\$135,873	\$173,600	\$176,225	\$177,975	

Code	Line	2022 Actual	2023 Budget	2023 Estimated	2024 Budget	Notes
Program Wages						
6-4010	Program Wages - FT	\$57,639	\$62,099	\$62,099	\$66,968	
6-4012	Program Wages - PT	\$0	\$0	\$7,500	\$65,650	New in 2023. Katy . FT/PT Admin Help/Gym Monitor
Total Misc. Revenue		\$57,639	\$62,099	\$62,099	\$66,968	Calculated in Admin. Part time, seasonal workers in respective program lines.
Misc. Program Expense						
6-4532	Print & Advertising - E	\$1,149	\$2,000	\$2,000	\$2,500	Creative Cloud \$250
6-4534	Equipment & Supplies	\$345	\$1,500	\$1,500	\$2,000	
6-4570	Scholarship - E	\$0	\$300	\$300	\$300	
Total Misc. Program Expenses		\$1,494	\$3,800	\$3,800	\$4,800	
Misc. Program Revenue						
4-8100	Scholarship Donations	\$90	\$50	\$135	\$100	
4-1002	Advertising - R	\$0	\$0	\$40	\$0	
Total Misc. Revenue		\$90	\$50	\$175	\$100	
Recreation Programs						
4-4113	Adult Basketball - R	\$0	\$0	\$505	\$600	
6-4113	Adult Basketball - E	\$0	\$0	\$164	\$200	
4-4114	Adult Softball League - R	\$2,800	\$3,000	\$6,205	\$6,000	
6-4114	Adult Softball League - E	\$1,751	\$2,000	\$3,300	\$4,500	
4-4117	Adult Volleyball - R	\$150	\$3,100	\$1,240	\$2,500	
6-4117	Adult Volleyball - E	\$0	\$1,900	\$1,097	\$1,600	
4-4118	Adult Sailing - R	\$4,000	\$4,000	\$4,715	\$4,500	
6-4118	Adult Sailing - E	\$3,200	\$3,200	\$3,720	\$3,500	
4-4119	Pickleball - R	\$17,156	\$11,000	\$23,500	\$25,000	
6-4119	Pickleball - E	\$5,217	\$3,500	\$15,500	\$16,000	Includes PT worker 3 hour/week
4-4120	Adult Soccer/Futsal - R	\$0	\$1,800	\$677	\$1,000	
6-4120	Adult Soccer/Futsal - E	\$0	\$850	\$400	\$800	
4-4129	Miscellaneous Adult Sports - R	\$1,170	\$1,200	\$630	\$800	
6-4129	Miscellaneous Adult Sports - E	\$936	\$90	\$504	\$640	Open Water Swims
4-4131	Tennis Classes - R	\$7,000	\$7,000	\$7,040	\$7,000	
6-4131	Tennis Classes - E	\$5,500	\$5,600	\$5,632	\$5,600	
4-4132	Youth Basketball - R	\$-3,467	\$17,700	\$17,700	\$17,700	
6-4132	Youth Basketball - E	\$1,159	\$14,300	\$14,300	\$14,300	Youth Basketball League, Little Dribblers. Includes Gym Coordinator, Referees and Basketball Coordinator \$7500
4-4133	Contract Sports - R	\$5,561	\$5,000	\$8,000	\$8,000	
6-4133	Contract Sports - E	\$0	\$0	\$0	\$0	Challenger Sports, Skyhawks, Levo
4-4135	Falcon Programs - R	\$0	\$800	\$4,715	\$1,000	
6-4135	Falcon Programs - E	\$0	\$640	\$3,672	\$800	Falcon Basketball Camp, Holiday Hoops Grind, Improve Your Game
4-4191	Triathlon - R	\$18,355	\$22,000	\$21,475	\$22,000	
6-4191	Triathlon - E	\$13,365	\$15,500	\$12,250	\$15,500	
4-4192	Chum Run - R	\$4,395	\$4,000	\$4,000	\$3,000	
6-4192	Chum Run - E	\$3,350	\$3,200	\$3,200	\$2,400	
4-4199	Polar Bear Dive - R	\$1,565	\$1,500	\$1,500	\$1,500	
6-4199	Polar Bear Dive - E	\$2,206	\$1,200	\$1,540	\$1,200	
4-4216	Fitness - R	\$700	\$600	\$0	\$0	
6-4216	Fitness - E	\$504	\$480	\$0	\$0	Outdoor Zumba & Yoga in the Park
4-4219	Adult General Program - R	\$0	\$1,000	\$0	\$1,000	
6-4219	Adult General Program - E	\$0	\$800	\$0	\$800	CPR
4-4252	Cheer - R	\$1,782	\$2,000	\$2,653	\$2,653	
6-4252	Cheer - E	\$0	\$1,600	\$2,300	\$2,300	
4-4259	Model Rockets - R	\$680	\$700	\$0	\$0	
6-4259	Model Rockets - E	\$400	\$400	\$0	\$0	
4-4260	Other Youth Programs - R	\$4,943	\$17,000	\$12,501	\$12,000	
6-4260	Other Youth Programs - E	\$3,876	\$13,600	\$10,000	\$9,600	VolleyKids, Underwater Robotics
4-4263	Archery - R	\$0	\$1,380	\$0	\$0	
6-4263	Archery - E	\$0	\$1,124	\$0	\$0	
4-4264	Aquatics - R	\$37,517	\$37,500	\$32,785	\$32,785	
6-4264	Aquatics - E	\$29,656	\$30,000	\$25,900	\$25,900	No Swim Team
4-4265	Skimboarding - R	\$0	\$4,250	\$3,469	\$3,500	
6-4265	Skimboarding - E	\$0	\$3,400	\$2,700	\$2,800	
4-4266	Youth Sailing - R	\$7,923	\$7,500	\$10,010	\$10,000	
6-4266	Youth Sailing - E	\$6,268	\$6,000	\$8,000	\$8,000	
4-4267	Paddle Sports - R	\$1,350	\$2,025	\$4,150	\$4,150	
6-4267	Paddle Sports - E	\$1,144	\$1,620	\$3,320	\$3,320	Canoeing, Kayak, S.U.P.
4-4282	Cultural Youth Camps - R	\$5,270	\$15,000	\$12,483	\$12,500	
6-4282	Cultural Youth Camps - E	\$4,228	\$12,100	\$9,986	\$10,000	Earth Skills Camp, Magic Camp + Club, Music Camp, Nature Camp
4-4291	Dog Classes - R	\$25,167	\$23,300	\$23,300	\$25,000	
6-4291	Dog Classes - E	\$16,992	\$18,640	\$18,640	\$20,000	K9 Nosework, Reactive Dog Clinic, Canine Life Skills, Modern K9 Training, Reading with Rover, Dog Training. Pulled in items from 4296 New Program Directions
4-4292	Concerts - R	\$1,100	\$1,500	\$1,500	\$1,500	
6-4292	Concerts - E	\$2,803	\$3,500	\$3,055	\$4,000	
4-4296	New Program Directions - R *	\$39,634	\$2,000	\$2,000	\$4,000	
6-4296	New Program Directions - E *	\$32,107	\$2,000	\$1,600	\$3,000	Items from previous years have been moved to other accounts

Code	Line	2022 Actual	2023 Budget	2023 Estimated	2024 Budget	Notes
4-4298	Special Events - R	\$0	\$0	\$0	\$0	
6-4298	Special Events - E	\$0	\$0	\$0	\$0	Family Ball - Daddy/Daughter Ball
	Total Programs - R	\$184,750	\$197,855	\$205,512	\$207,188	
	Total Programs - E	\$134,661	\$147,244	\$150,781	\$152,560	
	Programs - Total Revenue	\$184,840	\$197,905	\$205,607	\$207,208	
	Programs - Total Expenses	\$136,155	\$151,044	\$154,581	\$157,360	Not including FT PT Overall Recreation Staff
	Programs - Net	\$48,686	\$46,861	\$51,106	\$49,928	

CAPITAL BUDGET 2024

2022 2023 2024 2025 2026 2027 2028 2029 2030

LOAN PAYMENTS

	Cost basis									
Gabelein Property Loan (2015)	\$500,000	\$29,558	\$29,558	\$29,558	\$29,558	\$29,558	\$29,558	\$29,558	\$29,558	\$29,558
Aerator Weidenmann (2017)	\$41,703									
Mini Excavator KX040 (2017)	\$62,049	\$6,933								
Kubota Tractor (2018)	\$28,978	\$5,685	\$1,421							
Jacobsen Mower (2018)	\$60,590	\$13,980	\$13,916							
Maintenance Storage Building (2019)	\$61,733	\$12,117	\$12,117	\$12,118	\$6,362					
Toro Workman HDX/Infield Groomer (2020)	\$30,256	\$6,745	\$6,745	\$6,745						
New Property Acquisition				\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL LOAN PAYMENTS		\$75,018	\$63,756	\$48,421	\$35,920	\$29,558	\$29,558	\$29,558	\$29,558	\$29,558

CAPITAL IMPROVEMENTS & EQUIPMENT

Equipment Replacement Plan										
	Estimated Cost									
Mower: Replace Zero Turn Bad Boy (2010)	\$10,000		\$7,000	\$13,000						
Mower: Replace Toro Groundsmaster (2012)	\$170,000			\$175,000						
Mower: Replace Toro Groundsmaster 4500 (2014)	\$100,000				\$100,000					
Utility Vehicle: Replace Kubota (2015)	\$20,000				\$20,000					
Park Truck: Replace Dodge Ram Truck (2013)	\$60,000				\$60,000					
Dump Truck: Replace Dodge Ram (2007)	\$80,000					\$80,000				
Mower: Replace Jacobsen Mower (2018)	\$80,000						\$80,000			
Small Truck/Van: Replace 2014 Ford Transit (2015)	\$30,000					\$30,000				
Utility Vehicle: Toro Kubota Workman (2020)	\$60,000								\$60,000	
Soccer Goals								\$8,000		
Sod Cutter: Replace Turfcutter (2014)	\$3,500								\$3,500	
Wheel Debris Blower	\$4,000								\$4,000	

Misc. Capital Purchases & Projects										
	Estimated Cost									
Picnic Shelter				\$75,000						
Outdoor Secure Storage Container	\$10,000									
Golf Cart	\$15,000			\$15,000						

Existing Infrastructure Maintenance										
	Estimated Cost									
Small Water System Management Plan										
Flail Mower Attachment										
Seeder/Slicer		\$22,358								
Park Improvements/Asphalt Improvements		\$32,065	\$36,000							
Trustland Trails ADA Porta Potty*			\$3,500							
Picnic Tables/Garbage Cans/Benches Replacement		\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Sports Complex Parking Area Overlay	\$127,000			\$130,000						

Deferred Maintenance Projects										
	Estimated cost									
Concession Building Roof	\$30,000		\$30,000							
Castle Park Parking Expansion	\$20,000		\$20,000							
Lower Bathroom Renovation - Concession Stand	\$10,000			\$10,000						
Malnt Facility Area Paving	\$75,000				\$60,000					
Crow's Nest Elevator Replacement	\$70,000									
Fields #1 & 4 Fence Replacement	\$20,000			\$20,000						
Community Park Gate/Fence/RV Area	\$30,000									
Replacement of existing well pump	\$60,000			\$60,000						
Refurbishment for back-up well	\$38,000									
Park well/water system for public use	\$108,000									
Water treatment equipment	\$50,000									
Pumping system upgrades	\$28,000									
Plumbing system	\$30,000									
Pavement Repairs (Mostly allocated elsewhere)	\$150,000									
Sports Complex Bathroom Renovation	?									
Basketball Court Overlay and Re-Level	?									

COMPREHENSIVE PLAN PROGRAMS

	Estimated Cost									
Pickleball Court	\$502,000			\$502,000	\$120,000					
Sports Complex Rough Area Regrade/site prep	\$20,000									
Court installation	\$180,000	\$8,700								
Fencing	\$50,000									
All weather equipment storage	\$10,000									
Parking	\$44,000			\$44,000						
Lighting	\$50,000									
Campground (Property Fund Budget)	\$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	\$6,576								
Water system extension	\$75,000									
Initial design and engineering	\$225,000		\$540,000	\$197,200						
Public Amphitheater	\$200,000									
Clearing and grading	\$25,000									
Pavilion construction	\$150,000									
Electrical and support systems	\$25,000									

TOTAL CAP IMPROVE, EQUIP, COMPREHENSIVE PLAN		\$71,700	\$638,500	\$1,109,200	\$496,000	\$32,000	\$82,000	\$90,000	\$9,500	\$62,000
TOTAL CAP OUTLAY (Incl Loans)		\$146,718	\$702,256	\$1,157,621	\$531,920	\$61,558	\$111,558	\$119,558	\$39,058	\$91,558

[] = Updated figures of \$1,000+ since the first draft