AGENDA

Bainbridge Island Metropolitan Park & Recreation District
Regular Board Meeting 6:00 pm
Thursday – November 6, 2025

Strawberry Hill Center
7666 High School Road NE
Bainbridge Is, WA 98110
206-842-0501

Remote access options for board meetings available at www.biparks.org.

10. CALL TO ORDER

10.1 Roll Call
10.2 Adjustments to the Agenda
10.3 Conflict of Interest Disclosure
10.4 Mission Statement: The mission of the Bainbridge Island Metropolitan Park & Recreation District is to build a healthy community through effective, sustainable stewardship of the District's parks and open space, and through the development and delivery of innovative cultural and recreation opportunities.

20. PUBLIC COMMENTS

30. BOARD CONSENT

30.1 Minutes: Special Board Meeting of October 2, 2025
Regular Board Meeting of October 16, 2025
30.2 Financial: Approval of vouchers and payroll.

40. GENERAL BUSINESS

40.1	Legacy Art Walk **Action:** Information only.	Roush	(15 min)
40.2	Resolution 2025-13: Open Electronic Payment Account and Close General Imprest Fund **Action:** Motion to adopt.	Miller	(5 min)
40.3	Resolution 2025-14: Close Aquatic Imprest Fund **Action:** Motion to adopt.	Miller	(5 min)
40.4	Resolution 2025-15: Amended 2025 Salary Scale **Action:** Motion to adopt.	Swenson	(5 min)
40.5	2026 Budgets **Action:** First reading.	Swenson	(30 min)

50. STAFF REPORT

60. UPCOMING MEETINGS

11/20/25	Regular Board Meeting	6:00 pm	Strawberry Hill Center
12/04/25	Regular Board Meeting	6:00 pm	Strawberry Hill Center
12/18/25	Regular Board Meeting	6:00 pm	Strawberry Hill Center
01/08/26	Regular Board Meeting	6:00 pm	Strawberry Hill Center
01/22/26	Regular Board Meeting	6:00 pm	Strawberry Hill Center

70. BOARD MEMBER REMARKS

80. ADJOURNMENT

90. ADJOURN TO EXECUTIVE SESSION IF NEEDED

100. EXECUTIVE SESSION

110. RECONVENE TO REGULAR SESSION

120. ADJOURNMENT

Board Committees	**2025 Board Representatives**
Governance	Goodlin/Janow
Capital Facilities	
Program	
Budget & Finance	Kinney/DeWitt
Personnel	Goodlin/Swolgaard
Ad Hoc Committee: Comprehensive Plan	Janow/Kinney
Board Liaisons	
Park District Committees:	
Trails Advisory Committee	DeWitt/Swolgaard
Community/Public Agencies:	
Bainbridge Island Parks & Trails Foundation	Kinney/Swolgaard
Bainbridge Island School District	
City of Bainbridge Island	

BAINBRIDGE ISLAND METROPOLITAN PARK & RECREATION DISTRICT
SPECIAL BOARD MEETING October 2, 2025
STRAWBERRY HILL CENTER

CALL TO ORDER: A quorum being present, the meeting was called to order at 4:01 pm by Chair Goodlin.

BOARD MEMBERS PRESENT: Tom Goodlin, Dawn Janow, Jay Kinney, Tom Swolgaard.

ADJUSTMENTS TO AGENDA: None

CONFLICT OF INTEREST DISCLOSURE: None

MISSION STATEMENT: Chair Goodlin read the District's mission statement: The mission of the Bainbridge Island Metropolitan Park & Recreation District is to build a healthy community through effective, sustainable stewardship of the District's parks and open space, and through the development and delivery of innovative cultural and recreation opportunities.

GENERAL BUSINESS

BUDGET WORK SESSION – 2026 BUDGETS: Assistant Executive Director Amy Swenson reviewed District accomplishments in 2024 and 2025 including: 1) the completion of the Strawberry Hill Bike Park, 2) improvements to the procurement process, 3) accounting and timesheet software system conversions, 4) the new website which will be ready to launch in 2026, 5) conversion to ActiveNet recreation software, 6) Phase I of the Ray Williamson pool renovation, 7) work on the Comprehensive Plan update which will be adopted in 2026, and 8) getting started on the ADA transition plan.

Goals for 2026 include: 1) completion of the 2026 Comprehensive Plan, 2) Phase II of the Ray Williamson pool renovation, 3) continued development of the ADA transition plan, 4) updates to the fee policy for recreation programming, 5) completion of the review of and possible updates to the salary scale, 6) fundraising for the sail float replacement project, 7) addressing the Battle Point Park artificial turf field replacement, and 8) pursuing new grant funding opportunities. Anticipated challenges for the budget in 2026 include: 1) impacts to the budget from scheduling changes during Phase II of the Ray Williamson pool renovation, 2) finalizing Phase II of the renovation, 3) funding Phase II of the renovation, 4) addressing a need for improved recreation staff office space, 5) the initial quote for health insurance in 2026 was for a 14% increase and although the broker has indicated that it can probably be negotiated down that increase is not yet reflected in the budget, 6) improvements to the Jack O'Neill Maintenance Center and park office at Battle Point Park, 7) fundraising for the sail float replacement project, and 8) continued attention to aging structures and increased maintenance.

Recommendations for the 2026 General Fund budget include: 1) 3% cost of living adjustment, 2) 3% increase in tax revenue, 3) no increase for property and liability insurance, 4) no increase in legal fees, 5) continued funding for records management, and 6) $25,000 in professional fees moved from the 2025 budget to the 2026 budget to complete the consultant's work on the salary scale review.

The District's reserve balance is projected to be approximately 7 million dollars at the end of 2025 and staff's recommendation is to never dip below 3.5 million dollars in reserves. The Finance Committee requested that staff make projections for the reserve balance in a scenario where no loan is taken out to complete Phase II of the Ray Williamson pool renovation, which is projected to bring the District's reserve balance down to about 4 million dollars by the end of 2026.

The administration division budget was divided into more cost centers for tracking purposes and there is a 1 million dollar increase budgeted in the amount to be transferred to the Capital Improvement Fund in 2026. The recreation division is proposing additional funding for increased lifeguard staffing at the Aquatic Center. Funding for contracted custodial work at the Eagledale Pottery Studio and gymnastics facilities has been moved to the recreation division budget from the park

services division budget. In the park services division budget funding has been added for a 24-hour per week part-time custodial position at the Aquatic Center as well as increases for utilities and pool chemicals.

Procurement Administrator Michelle Miller reviewed the Capital Improvement Fund projects completed in 2025: 1) Strawberry Hill Bike Park, 2) Don Nakata slide staircase, 3) Eagledale Park picnic shelter roof, and 4) tennis court resurfacing. More projects are currently underway including: 1) the conversion of the tennis courts to pickleball courts at Battle Point Park, 2) the skate bowl in Strawberry Hill Park is being repainted, 3) the septic system replacement for the restrooms by the KidsUp! playground at Battle Point Park, 4) Don Nakata slide recoating, and 5) Phase I of the Ray Williamson pool renovation.

Projects budgeted for District funding in 2026 include: 1) ADA improvements, 2) ballfield improvements, 3) Battle Point Park restroom and septic system, 4) Battle Point Park artificial turf fields, 5) court resurfacing, 6) Eagledale Pottery Studio roof replacement, 7) Phase II of the Ray Williamson pool renovation, and 8) the heat pump for Strawberry Hill Center. Projects budgeted for with other funding in 2026 include: 1) Bainbridge Island Japanese American Exclusion Memorial visitor center, 2) sail float replacement, 3) EV stations in parks, 4) Meigs Park trail improvements, and 5) the new skate park for Strawberry Hill Park. Executive Director Dan Hamlin said staff will work with the Bainbridge Island Parks & Trails Foundation to confirm the projects budgeted for in the other funding category.

There was some discussion about capital projects budgeted from 2027 through 2031. A lot of projects had to be pushed out to accommodate the large projects planned for 2026. The projects pushed out include: 1) improvements to the house in Cave Family Heritage Park, 2) Transmitter Building roof, 3) Grand Forest parking improvements, 4) Island Center Hall heating system, 5) Sakai Park improvements, 6) Seabold Hall roof, and 7) dedicated office space for recreation staff. It was noted that Bainbridge Island Recreation Center, where recreation staff work currently, is a busy public facility. A dedicated office space for recreation staff would be more conducive for office work requiring focus and communication between staff members, it would also free up additional parking for BIRC members.

The General Fund reserves forecast for the end of 2026 is for 4 million dollars in reserves, which is the minimum amount staff is comfortable with. Staff noted that 4 million dollars is the forecast without taking out a loan for Phase II of the Ray Williamson pool renovation and assuming there are no significant changes to the scope of the project due to discovered conditions. Commissioner Kinney noted that even though not taking out a loan, as was previously discussed, will pull the District's reserves down it does not make sense to borrow money just to keep money in reserves. If it becomes necessary the District can get a loan for the amount necessary at that time. Dan Hamlin noted that in 2028 the District will revert to the statutory limit of 1% for yearly tax revenue increases rather than having that amount be tied to inflation as it is currently. Amy Swenson said staff recommend not going below 4 million dollars in reserves to ensure the District does not have to take out a line of credit to pay for operations and payroll until tax funding is collected. Amy Swenson said she is concerned about 2028 when the District reverts to the 1% statutory limit for tax revenue increases. Capital Improvement Fund funding will likely become more limited at that time to preserve staffing levels so that the levels of service to the community are maintained. Commissioner Janow said she is interested in creative ways to seek or maximize additional revenue sources for the District. Amy Swenson said one way the District has been able to manage its growth is by increasing efficiencies to keep expenses down.

Commissioner Kinney asked if there is money budgeted for forest management in 2026. Park Services Division Director Lydia Roush said staff are working with Bainbridge Island Parks & Trails Foundation on fundraising. Staff intend to sell timber from forest thinning to help offset cost, however, District parcels are small compared to most forestry properties making offsetting the cost of the projects with the revenue tricky. Dan Hamlin noted operational dollars are budgeted for natural resources, trails, and Student Conservation Corps which are all part of the District's efforts to improve forest health.

Commissioner Janow asked about funding for increased access to shoreline which is something the community ranked as a high priority during the feedback gathering process for the Comprehensive Plan update underway currently. Dan Hamlin said operational dollars can be used for improving access to shorelines while land purchases would require planning. Commissioner Kinney asked if in the future the District will need to manage forested parks through thinning or other means so that they are not as fire prone. Lydia Roush said yes, and staff are assessing ways to prioritize sites and when to do that work. Dan Hamlin said staff will also be increasing efforts to pursue grant opportunities.

Dan Hamlin asked if pursuing cork infill rather than rubber infill for the replacement of the artificial turf fields at Battle Point Park is a priority for the board considering the higher cost. The amount currently budgeted in the Capital Improvement Fund is for rubber infill, which although considered controversial by some people, to his knowledge there is no direct proof of health risks associated with it. The board expressed interest in having more information, staff will do additional research and talk to the user groups.

Commissioner Goodlin asked if there are any uncertainties identified in the Capital Improvement Fund budget. Michelle Miller said the biggest uncertainty may be an unexpected discovery during Phase II of the Ray Williamson pool renovation. While there are contingencies budgeted into the project, that will not be enough for major changes to the plan due to discovered conditions. The estimated cost for Phase II has already come in 1 million dollars over what was expected originally due to tariffs and the additional drain work being required.

Commissioner Janow asked if there is a way to create a fund where reserves are constantly being accumulated towards long-term replacement costs. Dan Hamlin said money has been added to the reserves for years for the Ray Williamson pool renovation. However, if unexpected catastrophic failures happen other capital projects may need to be prioritized. Commissioner Swolgaard asked how much money was spent on change orders for Phase I of the renovation. Staff said change order costs stayed within the budgeted contingency. Commissioner Swolgaard replied that change order costs staying within the contingency is good because it shows good planning.

Principal payments on the loan for the Bainbridge Island Recreation Center start in 2026. BIRC is currently making enough money, for the second year in a row, to cover the larger principal payment.

MEETING ADJOURNED at 5:37 pm.

Helen Stone
Dan Hamlin
BAINBRIDGE ISLAND METROPOLITAN
PARK & RECREATION DISTRICT

BY: _____
Tom Goodlin

BY: _____
Dawn Janow

BY: _____
Jay C. Kinney

BY: _____
John Thomas Swolgaard

ATTEST: _____
Kenneth R. DeWitt

DRAFT

BAINBRIDGE ISLAND METROPOLITAN PARK & RECREATION DISTRICT
REGULAR BOARD MEETING October 16, 2025
STRAWBERRY HILL CENTER

CALL TO ORDER: A quorum being present, the meeting was called to order at 6:00 pm by Chair Goodlin.

BOARD MEMBERS PRESENT: Ken DeWitt, Tom Goodlin, Dawn Janow, Jay Kinney, Tom Swolgaard.

ADJUSTMENTS TO AGENDA: Add an executive session regarding real estate.

CONFLICT OF INTEREST DISCLOSURE: None

MISSION STATEMENT: Chair Goodlin read the District's mission statement: The mission of the Bainbridge Island Metropolitan Park & Recreation District is to build a healthy community through effective, sustainable stewardship of the District's parks and open space, and through the development and delivery of innovative cultural and recreation opportunities.

BOARD CONSENT

APPROVAL OF MINUTES:

The minutes from the October 2, 2025 special board meeting will be resubmitted for approval at the November 6 regular board meeting after staff revise the first sentence in the fourth paragraph on page one.

Upon hearing there were no corrections to the minutes of the October 2, 2025 regular board meeting, Chair Goodlin stated the minutes stand approved as submitted.

APPROVAL OF PAYMENTS: MSC: Kinney/Janow: I have reviewed the following vouchers, warrants, and electronic payments and move that they be approved for payment.

Batch Date	Fund Number and Name	Warrant Numbers	Total Batch Amount
10/2/2025	001 General Fund	30852-30871	$79,408.60
10/8/2025	001 General Fund 300 Capital Improvement Fund	30872-30928	$248,399.97
10/13/2025	300 Capital Improvement Fund	30930	$99.00
10/15/2025	001 General Fund 300 Capital Improvement Fund	30931-30961	$67,954.13

GENERAL BUSINESS

COMPREHENSIVE PLAN PRESENTATION: FUNDING STRATEGIES AND LEVEL OF SERVICE: Public Finance Consultant Annie Sieger of Sieger Consulting said she works closely with Framework on comprehensive and master plans for government agencies. She noted that the funding picture is more complex than finding more revenue. Balancing the fiscal picture for government agencies requires considering not only expanding revenues and available resources but what services residents want and need at a price they can afford and are willing to pay. Capital investments are the area where most of the decision making in the Comprehensive Plan will happen in terms of what expenditures are proposed to the public moving forward. Costs for administration, operations, and maintenance such as cleaning and mowing grass are somewhat fixed in order to maintain the current level of service.

The District has strong operational policies including financial policies and policies tangentially related to financial policies that can be considered limitations to funding strategies. The historical revenues and expenditures submitted by the District to the Office of the Washington State Auditor for 2012 through 2024 were reviewed. According to the data, on an inflation

adjusted basis, property taxes have not kept pace with inflation and at the same time fees have become a larger share of District revenues. However, fees likely will not continue to go up without making changes to cost recovery policy. A large amount of the money in the Capital Improvement Fund comes from the General Fund. However, there is no policy that sets an amount or percentage that is transferred to the Capital Improvement Fund and therefore the funding can be considered insecure. The District has historically not levied a huge amount of debt and most of what has been levied has been levied through councilmanic bonds. Debt is a funding tool to move money through time and sometimes it makes sense to use debt to align the benefit with the people who are using the amenity rather than saving the money over time. Voted initiatives are a good funding option because they put the decision in the public's hands.

Level of service measures what is being provided to the public and it is recognized that quantity alone is not a good measure for park land. For park land, categories such as development, amenities, and access need to be evaluated. Quality is about how well park land can meet its intended use, including the facilities and amenities on the land and whether they are in good condition or in need of renovation or maintenance. Decisions the District makes regarding level of service will help determine future capital investments as well as what needs to be done from a financial perspective to meet those goals. Annie Sieger said it cannot be expected that property tax revenue will keep up with inflation, and she projects that available funding for capital projects will diminish as competition for General Fund dollars increases.

Funding tools include increasing existing revenue sources or adding new revenue sources and there are also financing options. The public generally appreciates it when agencies consider some of the smaller, more novel sources of revenue even if their overall funding impact is small. The District can levy the statutory limit of 1% growth on property taxes and collect revenue from new construction every year, or voters can approve a levy lid lift to exceed the 1% limit. Annie Sieger noted that most taxing districts that do levy lid lifts expect to put them on the ballot on a consistent basis in order to maintain existing services. Without levy lid lifts, the purchasing power from property taxes goes down over time because it does not keep up with the rate of inflation. The District could choose to impose one-year excess levies, which are designed to meet contractual obligations and are subject to 60% voter approval. However, for an ongoing funding strategy, a permanent rate is desired. Impact fees are one-time charges that would have to be collected by the City of Bainbridge Island to address increased demand associated with increased development. Impact fees cannot fund existing deficiencies; instead, they must fund system improvements that benefit the specific development that is occurring. Impact fees may be a challenge because while COBI would be implementing the fees, the District would benefit from them. The District has a lot of capacity to issue both councilmanic debt and voted debt. However, the District also has strong and restrictive debt policies which mean debt is currently a limited tool unless or until policy is changed. Other funding tools include cost recovery from rental and activity fees, competitive funding from grants and other sources, establishing additional dedicated charitable support, as well as novel funding tools like crowdsourcing, cell towers, foraging licenses, and utility easements. She emphasized again the importance of balancing any new revenue with what residents can afford and are willing to pay for services.

Commissioner Swolgaard asked Annie Sieger to explain why the statutory levy limit of 75 cents per thousand dollars of assessed property value is diminished every year. Annie Sieger said when Initiative 747 passed in 2001 it set a 1% limit to how much property tax revenue can increase in a year for existing property. The problem is that rate has not kept up with inflation. It has hurt a lot of government agencies and been referred to as a fiscal cliff, particularly for agencies such as metropolitan park districts which are entirely dependent on property tax levies.

Commissioner Goodlin said a regular levy lid lift is a good idea and should be included in the Comprehensive Plan. Commissioner Janow agreed that a regular plan would be nice. Commissioner Janow said the level of service standards matrix is important to predict long-term maintenance over time. Commissioner DeWitt noted that District recreation facility

plans need to be coordinated in conjunction with the Bainbridge Island School District's facility plans. After some discussion Annie Sieger said what she is hearing is that there is a desire to maintain level of service and quality and to meet all deferred maintenance and the District does not think it can do all of that with existing financial resources. There is also a desire for new projects, and the question becomes how to prioritize based on both what the community wants and how it will be paid for. There is a big focus on deferred maintenance while there still is some appetite for new projects.

MEETING ADJOURNED to a five-minute recess at 7:40 pm with announced time to reconvene at 7:45 pm. **MEETING RECONVENED** at 7:45 pm.

RAY WILLIAMSON POOL RENOVATION UPDATE: Procurement Administrator Michelle Miller introduced President & Managing Member Melody Leung with Stemper Architecture Collaborative. Melody Leung said Phase I of the Ray Williamson pool renovation has been essentially completed and the project will finish within the contingency budget. Currently work is being done to finish the 90% planning documents for Phase II of the renovation. The planning documents have been submitted for permits and are being prepared for bid in the spring. There were additions to the scope of work after the initial presentation regarding the projected cost of Phase II of the renovation, including addressing water intrusion on the west side of the pool and dewatering will more than likely be necessary due to timing. She emphasized that this project is a 30–50-year design not a ten-year temporary design. The original scope and the added items bring the budget to about 3.3 million dollars for Phase II of the renovation.

STEMPER ARCHITECTURE COLLABORATIVE ADD SERVICE REQUEST FOR RAY WILLIAMSON POOL RENOVATION PHASE II: Procurement Administrator Michelle Miller said due to the increase in scope, maximum allowable construction cost, civil engineering services, and updated general cost estimates due to inflation, there is an additional service request for the contract with Stemper Architecture Collaborative. Stemper has also been defined in the updated contract as the owner's representative in the Phase II bidding documents. The additional service request for Stemper's services is expected to cover Phase II and it was noted that Stemper's contract for Phase I has not been entirely paid out yet. **MSC: Janow/DeWitt: Motion to approve Stemper Architecture Collaborative additional service request for the Ray Williamson pool renovation Phase II for the additional service fee request of $168,470.**

INTERLOCAL AGREEMENT AND LEASE AGREEMENT WITH KITSAP COUNTY SEWER DISTRICT #7 FOR FORT WARD HALL: Executive Director Dan Hamlin said agreements similar to the ones before the board tonight were approved in September with the approval of Kitsap Public Utility District which is acting as manager of Kitsap County Sewer District #7 currently. KPUD believed the documents had been approved by KCSD #7 at that time. However, KCSD #7 had not reviewed the final documents and wanted a few edits. Edits were primarily related to renewing the lease, extending the time for non-use of the facility, additional language that allows free use of the facility for the community once per month, and free access to broadband if KPUD were to bring it in. **MSC: DeWitt/Janow: Move to approve the interlocal agreement and lease agreement with Kitsap County Sewer District #7 for Fort Ward Hall.**

RESOLUTION 2025-12: CLOSE PETTY CASH AND CHANGE FUNDS: Assistant Executive Director Amy Swenson noted that as the world changes cash is being used less. The District has been operating on a cashless basis at Bainbridge Island Recreation Center for a few years and that transition went well. Staff would now like to implement cashless operations throughout the District. The cost of managing cash is high due to the requirements for managing cash. Cashless operations will also increase efficiency for the staff managing sales. **MSC: Janow/Swolgaard: Approve Resolution 2025-12 to close the petty cash and change funds.**

STAFF REPORT

Administrative Division: Assistant Executive Director Amy Swenson said staff are working on a number of policies which will be brought to the Board for consideration before the end of the year. Staff will be bringing a proposed amended 2025 salary scale to the Board that will include an hourly base rate plus commission for private swimming lessons, coaching, and physical therapy at the Aquatic Center.

Park Services Division: Park Services Superintendent David Harry said he is working to move various projects forward including the visitor center at Bainbridge Island Japanese American Exclusion Memorial. There has been a lot of conversation about value engineering of the visitor center due to the rising cost of construction, such as removing steel and changing the power to two-phase power from three-phase. David Harry is acting as the owner's representative for the visitor center as the building will be owned by the District. The National Park Service will help with funding to maintain the visitor center. Park Services Division Director Lydia Roush said a new full-time mechanic/fleet coordinator has been hired. Staff are busy preparing for the Haunted Hayride.

Recreation Division: Recreation Superintendent Bryan Garoutte said winter registration will begin on December 9. Adam Acoba, the District's new art and enrichment program manager, started work this week. There is a new raku kiln at the Eagledale Pottery Studio. Recreation Division Director Madison Collins said the newly recoated Don Nakata pool slide will be open to the public next week. Registration for the second annual Battle of the Paddle, the pickleball tournament at Bainbridge Island Recreation Center, is now open.

Executive Director Dan Hamlin said the Bainbridge Island Parks & Trails Foundation approved the project agreement with the District for the sail float replacement.

BOARD MEMBER REMARKS:

- Commissioner Swolgaard said he attended the groundbreaking event for the visitor center at the Bainbridge Island Japanese American Exclusion Memorial.
- Commissioner DeWitt said the recent Lande Administration Building dedication event was a lot of fun.
- Commissioner DeWitt said he is amazed at all the use the pump track at the recently opened Strawberry Hill Bike Park is getting.
- Commissioner Janow said she is looking forward to volunteering for the Haunted Hayride.
- Commissioner Goodlin said he and Commissioner Swolgaard will be completing Executive Director Dan Hamlin's performance review soon.

MEETING ADJOURNED to a five-minute recess at 8:29 pm with announced time to reconvene at 8:34 pm. **MEETING RECONVENED** at 8:34 pm.

MEETING ADJOURNED TO EXECUTIVE SESSION at 8:34 pm for discussion regarding the consideration of site selection or acquisition of real estate purchase or lease if likelihood that disclosure would increase price per RCW 42.30.110(1)(b) with announced time to reconvene at 8:49 pm.

MEETING RECONVENED at 8:49 pm and **ADJOURNED** at 8:49 pm.

Helen Stone
Dan Hamlin
BAINBRIDGE ISLAND METROPOLITAN
PARK & RECREATION DISTRICT

BY: _____

Tom Goodlin

BY: _____
Dawn Janow

BY: _____
Jay C. Kinney

BY: _____
John Thomas Swolgaard

ATTEST: _____
Kenneth R. DeWitt

DRAFT

BAINBRIDGE ISLAND METROPOLITAN PARK & RECREATION DISTRICT

RESOLUTION 2025-13

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE BAINBRIDGE ISLAND METROPOLITAN PARK & RECREATION DISTRICT, KITSAP COUNTY, WASHINGTON, OPENING AN ELECTRONIC PAYMENT ACCOUNT AND CLOSING THE GENERAL OPERATING ACCOUNT IMPREST FUND.

WHEREAS, the Bainbridge Island Metropolitan Park & Recreation District has two imprest fund checking accounts that have been used to pay expenses that require a check sooner than what could be provided through the District's accounts payable system; and

WHEREAS, one of the two funds, the General Operating Account, has a $50,000 limit and is used only for the general uses defined in Resolution 2025-11 adopted by the Board of Commissioners on August 7, 2025; and

WHEREAS, it has been determined by staff that it is more efficient to open a checking account for making the electronic payments that have been processed through the General Operating Account imprest fund because the District is not allowed to process them through the account with Kitsap County; and

WHEREAS, staff will open an electronic payment checking account that will be set up similarly to the District's payroll account that was defined in Resolution 2013-07 adopted by the Board of Commissioners on November 7, 2013; and

WHEREAS, the $50,000 in the General Operating Account imprest fund will be transferred to the District's General Fund 001 upon closure of the imprest account which will be no later than December 31, 2025 and after the electronic payment account has been opened; and

WHEREAS, Kitsap County will transfer District funds into the electronic payment account to cover approved electronic payments when requested by authorized staff and transfers will not exceed an average of one per week; and

WHEREAS, the staff positions authorized to make transfers into the electronic payment account will be Procurement Administrator and Accounting Manager; and

WHEREAS, the staff positions authorized as signers on the electronic payment account will be the Executive Director, Assistant Executive Director, and a Division Director,

NOW THEREFORE BE IT RESOLVED by the Board of Commissioners of the Bainbridge Island Metropolitan Park & Recreation District, Kitsap County, Washington, that an electronic payment account be opened and the District's General Operating Account imprest fund be closed.

PASSED by the Board of Commissioners of the Bainbridge Island Metropolitan Park & Recreation District, Kitsap County, Washington, at a regular meeting thereof held this 6th day of November, 2025, the undersigned commissioners being present.

BAINBRIDGE ISLAND METROPOLITAN PARK & RECREATION DISTRICT

BY: _____
Tom Goodlin

BY: _____
Dawn Janow

BY: _____
Jay C. Kinney

BY: _____
John Thomas Swolgaard

ATTEST: _____
Kenneth R. DeWitt

BAINBRIDGE ISLAND METROPOLITAN PARK & RECREATION DISTRICT

RESOLUTION 2025-14

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE BAINBRIDGE ISLAND METROPOLITAN PARK & RECREATION DISTRICT, KITSAP COUNTY, WASHINGTON, CLOSING THE AQUATIC OPERATING ACCOUNT IMPREST FUND.

WHEREAS, the Bainbridge Island Metropolitan Park & Recreation District has had two imprest fund checking accounts that have been used to pay expenses that required a check sooner than what could be provided through the District's accounts payable system; and

WHEREAS, one of the two funds, the Aquatic Operating Account, has a $15,000 limit and is used only for the aquatic program uses defined in Resolution 2021-03 adopted by the Board of Commissioners on July 15, 2021; and

WHEREAS, it has been determined by staff that processing payments through the District's accounts payable system is now more efficient and the Aquatic Operating Account imprest fund is no longer needed; and

WHEREAS, the $15,000 in the Aquatic Operating Account imprest fund will be transferred to the District's General Fund 001 upon closure of the imprest account which will be no later than December 31, 2025,

NOW THEREFORE BE IT RESOLVED by the Board of Commissioners of the Bainbridge Island Metropolitan Park & Recreation District, Kitsap County, Washington, that the District's Aquatic Operating Account imprest fund be closed.

PASSED by the Board of Commissioners of the Bainbridge Island Metropolitan Park & Recreation District, Kitsap County, Washington, at a regular meeting thereof held this 6th day of November, 2025, the undersigned commissioners being present.

BAINBRIDGE ISLAND METROPOLITAN PARK & RECREATION DISTRICT

BY: _____
Tom Goodlin

BY: _____
Dawn Janow

BY: _____
Jay C. Kinney

BY: _____
John Thomas Swolgaard

ATTEST: _____
Kenneth R. DeWitt

Resolution Change- Private Swim, Private Coach, Private Therapist Pay

In addition to servicing BI communities with multiple special needs and swimming abilities, allowing instructors to earn a percentage-based commission on participant fees provides a fair and performance-based incentive structure that benefits both the instructors and BIPARKS. This approach aligns compensation with program success, encourages higher-quality instruction, and supports participant retention and satisfaction. This structure provides us a way to reach out to individuals that do not fit into traditional Aquatic Center programming either for health, mental/emotional or physical needs necessary for them to enjoy the water or exercise in the only way that they can.

1. Incentivizes Quality Instruction and Commitment
Commission-based pay rewards private instructors for attracting and retaining participants. When instructors have a financial stake in the success of their classes, they are more motivated to deliver engaging, personalized, and high-quality instruction, resulting in better outcomes for students and higher satisfaction ratings.

2. Encourages Program Growth and Enrollment
Offering commissions creates a natural incentive for private instructors to promote swim programs within the community. This can lead to increased enrollment and revenue without additional marketing costs, as instructors become active ambassadors for the program.

3. Enhances Staff Retention and Morale
Commission opportunities make private instructor roles more competitive and appealing. Compensation that reflects both effort and performance can help retain skilled instructors, reduce turnover, and attract qualified candidates who view the position as a rewarding long-term opportunity.

4. Aligns Instructor and Organizational Goals
By tying compensation to participation, instructors' interests align directly with the organization's goals for program growth, participant satisfaction, and financial sustainability. This structure ensures mutual benefit and shared accountability for success.

*Private instruction of any kind will come second in priority to serving group needs in the staff and pool schedule.

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*Jenette Reneau memo

BAINBRIDGE ISLAND METROPOLITAN PARK & RECREATION DISTRICT

RESOLUTION 2025-15

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE BAINBRIDGE ISLAND METROPOLITAN PARK & RECREATION DISTRICT, KITSAP COUNTY, WASHINGTON, AUTHORIZING AN AMENDED 2025 SALARY SCALE FOR PERSONNEL OF THE BAINBRIDGE ISLAND METROPOLITAN PARK & RECREATION DISTRICT.

WHEREAS, the 2025 Salary Scale for personnel of the Bainbridge Island Metropolitan Park & Recreation District was adopted by the Board of Commissioners in Resolution 2024-18 on November 21, 2024; and

WHEREAS, the addition of percentage-based commission compensation for certain positions will incentivize quality instruction and commitment, encourage program growth and enrollment, enhance staff retention and morale, and align instructor and organizational goals; and

WHEREAS, the 2025 Salary Scale must be amended to include a commission-based incentive structure for private swimming, coaching, and therapy instructors,

NOW THEREFORE BE IT RESOLVED by the Board of Commissioners of the Bainbridge Island Metropolitan Park & Recreation District, Kitsap County, Washington, that the Amended 2025 Salary Scale dated October 31, 2025, and attached hereto as "Exhibit A", be adopted, and authorized to replace and supersede the 2025 Salary Scale adopted on November 21, 2024 in Resolution 2024-18.

PASSED by the Board of Commissioners of the Bainbridge Island Metropolitan Park & Recreation District, Kitsap County, Washington, at a regular meeting thereof held this 6th day of November, 2025, the undersigned commissioners being present.

BAINBRIDGE ISLAND METROPOLITAN PARK & RECREATION DISTRICT

BY: _____
Tom Goodlin

BY: _____
Dawn Janow

BY: _____
Jay C. Kinney

BY: _____
John Thomas Swolgaard

ATTEST: _____
Kenneth R. DeWitt

Bainbridge Island Metro Park and Recreation
2025 Salary Scale

Exhibit A

FULL TIME 2025 SALARY SCALE (40 hours equivalent)

BAINBRIDGE ISLAND METRO PARK AND RECREATION DISTRICT

POSITION	Hourly/Salary	2024 A Step	2025 A Step	B Step	C Step	D Step	E Step	F Step	G Step	H Step	I Step	J Step	K Step	L Step
Office Specialist	**Hourly**	**25.82**	**26.85**	**27.65**	**28.48**	**29.34**	**30.22**	**31.12**	**32.06**	**33.02**	**34.01**	**35.03**	**36.08**	**37.16**
	Monthly Equiv.	4,475	4,653.64	4,793.25	4,937	5,085	5,238	5,395	5,557	5,723	5,895	6,072	6,254	6,442
	Annual Equiv.	53,696	55,843.63	57,518.94	59,245	61,022	62,852	64,738	66,680	68,681	70,741	72,863	75,049	77,301
Maintenance Tech	**Hourly**	**27.11**	**28.19**	**29.04**	**29.91**	**30.80**	**31.73**	**32.68**	**33.66**	**34.67**	**35.71**	**36.78**	**37.89**	**39.02**
	Monthly Equiv.	4,698	4,886.32	5,032.91	5,184	5,339	5,500	5,665	5,835	6,010	6,190	6,376	6,567	6,764
	Annual Equiv.	56,381	58,635.80	60,394.88	62,207	64,073	65,995	67,975	70,014	72,115	74,278	76,506	78,802	81,166
Rec Prog Specialist	**Hourly**	**28.40**	**29.53**	**30.42**	**31.33**	**32.27**	**33.24**	**34.24**	**35.26**	**36.32**	**37.41**	**38.53**	**39.69**	**40.88**
	Monthly Equiv.	4,922	5,119.00	5,272.57	5,431	5,594	5,761	5,934	6,112	6,296	6,485	6,679	6,880	7,086
	Annual Equiv.	59,065	61,427.97	63,270.81	65,169	67,124	69,138	71,212	73,348	75,549	77,815	80,150	82,554	85,031
Senior Office Specialist	**Hourly**	**28.40**	**29.53**	**30.42**	**31.33**	**32.27**	**33.24**	**34.24**	**35.26**	**36.32**	**37.41**	**38.53**	**39.69**	**40.88**
	Monthly Equiv.	4,922	5,119.00	5,272.57	5,431	5,594	5,761	5,934	6,112	6,296	6,485	6,679	6,880	7,086
	Annual Equiv.	59,065	61,427.97	63,270.81	65,169	67,124	69,138	71,212	73,348	75,549	77,815	80,150	82,554	85,031
Accounting Coordinator	**Hourly**	**32.27**	**33.56**	**34.57**	**35.60**	**36.67**	**37.77**	**38.91**	**40.07**	**41.28**	**42.51**	**43.79**	**45.10**	**46.46**
	Monthly Equiv.	5,593	5,817.06	5,991.57	6,171	6,356	6,547	6,744	6,946	7,154	7,369	7,590	7,818	8,052
	Annual Equiv.	67,120	69,804.71	71,898.85	74,056	76,277	78,566	80,923	83,350	85,851	88,427	91,079	93,812	96,626
Recreation Program Coord	**Hourly**	**32.27**	**33.56**	**34.57**	**35.60**	**36.67**	**37.77**	**38.91**	**40.07**	**41.28**	**42.51**	**43.79**	**45.10**	**46.46**
	Monthly Equiv.	5,593	5,817.06	5,991.57	6,171	6,356	6,547	6,744	6,946	7,154	7,369	7,590	7,818	8,052
	Annual Equiv.	67,120	69,804.71	71,898.85	74,056	76,277	78,566	80,923	83,350	85,851	88,427	91,079	93,812	96,626
Maintenance Coordinator	**Hourly**	**32.27**	**33.56**	**34.57**	**35.60**	**36.67**	**37.77**	**38.91**	**40.07**	**41.28**	**42.51**	**43.79**	**45.10**	**46.46**
	Monthly Equiv.	5,593	5,817.06	5,991.57	6,171	6,356	6,547	6,744	6,946	7,154	7,369	7,590	7,818	8,052
	Annual Equiv.	67,120	69,804.71	71,898.85	74,056	76,277	78,566	80,923	83,350	85,851	88,427	91,079	93,812	96,626
Office Supervisor	**Hourly**	**32.27**	**33.56**	**34.57**	**35.60**	**36.67**	**37.77**	**38.91**	**40.07**	**41.28**	**42.51**	**43.79**	**45.10**	**46.46**
	Monthly Equiv.	5,593	5,817.06	5,991.57	6,171	6,356	6,547	6,744	6,946	7,154	7,369	7,590	7,818	8,052
	Annual Equiv.	67,120	69,804.71	71,898.85	74,056	76,277	78,566	80,923	83,350	85,851	88,427	91,079	93,812	96,626

October 31, 2025

Bainbridge Island Metro Park and Recreation
2025 Salary Scale

BAINBRIDGE ISLAND METRO PARK AND RECREATION DISTRICT

POSITION	Hourly/Salary	2024 A Step	2025 A Step	B Step	C Step	D Step	E Step	F Step	G Step	H Step	I Step	J Step	K Step	L Step
Head Swim Coach	**Monthly**	**5,593**	**5,816.72**	**5,991.23**	**6,171**	**6,356**	**6,547**	**6,743**	**6,945**	**7,154**	**7,368**	**7,590**	**7,817**	**8,052**
	Annual	67,116	69,800.68	71,894.70	74,052	76,273	78,561	80,918	83,346	85,846	88,421	91,074	93,806	96,620
Parks Program Manager	**Monthly**	**5,929**	**6,166.44**	**6,351.43**	**6,542**	**6,738**	**6,940**	**7,149**	**7,363**	**7,584**	**7,811**	**8,046**	**8,287**	**8,536**
	Annual	71,151	73,997.26	76,217.18	78,504	80,859	83,285	85,783	88,357	91,007	93,738	96,550	99,446	102,430
Accounting Program Manager	**Monthly**	**5,929**	**6,166.44**	**6,351.43**	**6,542**	**6,738**	**6,940**	**7,149**	**7,363**	**7,584**	**7,811**	**8,046**	**8,287**	**8,536**
	Annual	71,151	73,997.26	76,217.18	78,504	80,859	83,285	85,783	88,357	91,007	93,738	96,550	99,446	102,430
Rec Prog Manager	**Monthly**	**5,929**	**6,166.44**	**6,351.43**	**6,542**	**6,738**	**6,940**	**7,149**	**7,363**	**7,584**	**7,811**	**8,046**	**8,287**	**8,536**
	Annual	71,151	73,997.26	76,217.18	78,504	80,859	83,285	85,783	88,357	91,007	93,738	96,550	99,446	102,430
Exec Services Manager	**Monthly**	**5,929**	**6,166.44**	**6,351.43**	**6,542**	**6,738**	**6,940**	**7,149**	**7,363**	**7,584**	**7,811**	**8,046**	**8,287**	**8,536**
	Annual	71,151	73,997.26	76,217.18	78,504	80,859	83,285	85,783	88,357	91,007	93,738	96,550	99,446	102,430
Facility Maint Manager	**Monthly**	**6,433**	**6,690.03**	**6,890.73**	**7,097**	**7,310**	**7,530**	**7,756**	**7,988**	**8,228**	**8,475**	**8,729**	**8,991**	**9,261**
	Annual	77,193	80,280.31	82,688.72	85,169	87,724	90,356	93,067	95,859	98,735	101,697	104,748	107,890	111,127
Natural Resource Manager	**Monthly**	**6,433**	**6,690.03**	**6,890.73**	**7,097**	**7,310**	**7,530**	**7,756**	**7,988**	**8,228**	**8,475**	**8,729**	**8,991**	**9,261**
	Annual	77,193	80,280.31	82,688.72	85,169	87,724	90,356	93,067	95,859	98,735	101,697	104,748	107,890	111,127
Program Administrator	**Monthly**	**6,936**	**7,213.57**	**7,429.98**	**7,653**	**7,882**	**8,119**	**8,363**	**8,613**	**8,872**	**9,138**	**9,412**	**9,694**	**9,985**
	Annual	83,233	86,562.83	89,159.72	91,835	94,590	97,427	100,350	103,361	106,461	109,655	112,945	116,333	119,823
Parks/Recreation Superintendent	**Monthly**	**8,055**	**8,377.05**	**8,628.36**	**8,887**	**9,154**	**9,428**	**9,711**	**10,003**	**10,303**	**10,612**	**10,930**	**11,258**	**11,596**
	Annual	96,658	100,524.58	103,540.32	106,647	109,846	113,141	116,536	120,032	123,633	127,342	131,162	135,097	139,150
Senior Planner	**Monthly**	**8,055**	**8,377.05**	**8,628.36**	**8,887**	**9,154**	**9,428**	**9,711**	**10,003**	**10,303**	**10,612**	**10,930**	**11,258**	**11,596**
	Annual	96,658	100,524.58	103,540.32	106,647	109,846	113,141	116,536	120,032	123,633	127,342	131,162	135,097	139,150
IT Director	**Monthly**		**9,075.14**	**9,347.39**	**9,628**	**9,917**	**10,214**	**10,521**	**10,836**	**11,161**	**11,496**	**11,841**	**12,196**	**12,562**

October 31, 2025

Bainbridge Island Metro Park and Recreation
2025 Salary Scale

BAINBRIDGE ISLAND METRO PARK AND RECREATION DISTRICT

POSITION	Hourly/Salary	2024 A Step	2025 A Step	B Step	C Step	D Step	E Step	F Step	G Step	H Step	I Step	J Step	K Step	L Step
	Annual		108,901.63	112,168.68	115,534	119,000	122,570	126,247	130,034	133,935	137,953	142,092	146,355	150,745
Division Director	**Monthly**	**8,726**	**9,075.14**	**9,347.39**	**9,628**	**9,917**	**10,214**	**10,521**	**10,836**	**11,161**	**11,496**	**11,841**	**12,196**	**12,562**
	Annual	104,713	108,901.63	112,168.68	115,534	119,000	122,570	126,247	130,034	133,935	137,953	142,092	146,355	150,745
Assistant Executive Director	**Monthly**	**9,599**	**9,982.65**	**10,282.13**	**10,591**	**10,908**	**11,236**	**11,573**	**11,920**	**12,277**	**12,646**	**13,025**	**13,416**	**13,818**
	Annual	115,184	119,791.79	123,385.54	127,087	130,900	134,827	138,872	143,038	147,329	151,749	156,301	160,990	165,820

October 31, 2025

BAINBRIDGE ISLAND METROPOLITAN PARK RECREATION DISTRICT

2025
Salary Scale

REGULAR PART-TIME SALARY SCALE FOR 2025 - ALL HOURLY

	2024	2025											
POSITION	**A Step**	**A Step**	**B Step**	**C Step**	**D Step**	**E Step**	**F Step**	**G Step**	**H Step**	**I Step**	**J Step**	**K Step**	**L Step**
Office Assistant	23.23	24.16	24.89	25.64	26.40	27.20	28.01	28.85	29.72	30.61	31.53	32.47	33.45
Head Lifeguard	24.53	25.51	26.27	27.06	27.87	28.71	29.57	30.46	31.37	32.31	33.28	34.28	35.31
Office Specialist	25.82	26.85	27.65	28.48	29.34	30.22	31.12	32.06	33.02	34.01	35.03	36.08	37.16
Maintenance Tech	27.11	28.19	29.04	29.91	30.80	31.73	32.68	33.66	34.67	35.71	36.78	37.89	39.02
Rec. Program Specialist	28.40	29.53	30.42	31.33	32.27	33.24	34.24	35.26	36.32	37.41	38.53	39.69	40.88
Maintenance Coordinator	32.27	33.56	34.57	35.60	36.67	37.77	38.91	40.07	41.28	42.51	43.79	45.10	46.46

Step Scale from A to L is 3%

Executive Director has authority to negotiate hourly pay rates for short term, highly specialized, part-time employees.

October 31, 2025

PART-TIME SALARY SCALE FOR 2025 - ALL HOURLY

POSITION	2024 A step	2025 A step	B Step	C Step	D Step	E Step	F Step	G Step	H Step	I Step	J Step	K Step	L Step
Student Conservation Corp and Trails Crew	$ 17.43	$ 18.13	18.68	19.24	19.82	20.41	21.02	21.65	22.30	22.97	23.66	24.37	25.10
Park Aide	$ 17.44	$ 18.13	18.68	19.24	19.82	20.41	21.02	21.65	22.30	22.97	23.66	24.37	25.10
Camp Counselor	$ 17.44	$ 18.13	18.68	19.24	19.82	20.41	21.02	21.65	22.30	22.97	23.66	24.37	25.10
Recreation Assistant	$ 17.44	$ 18.13	18.68	19.24	19.82	20.41	21.02	21.65	22.30	22.97	23.66	24.37	25.10
Front Desk Clerk	$ 18.72	$ 19.47	20.05	20.65	21.27	21.91	22.57	23.24	23.94	24.66	25.40	26.16	26.94
Senior Recreation Assistant	$ 18.72	$ 19.47	20.05	20.65	21.27	21.91	22.57	23.24	23.94	24.66	25.40	26.16	26.94
Janitor		$ 20.00	20.60	21.22	21.85	22.51	23.19	23.88	24.60	25.34	26.10	26.88	27.68
Front Desk Lead		$ 20.05	20.65	21.27	21.91	22.57	23.24	23.94	24.66	25.40	26.16	26.94	27.75
Lifeguard	$ 19.36	$ 20.14	20.74	21.36	22.00	22.66	23.34	24.04	24.77	25.51	26.27	27.06	27.87
Recreation Instructor	$ 19.36	$ 20.14	20.74	21.36	22.00	22.66	23.34	24.04	24.77	25.51	26.27	27.06	27.87
Aquatics Instructor	$ 20.65	$ 21.48	22.12	22.79	23.47	24.17	24.90	25.65	26.42	27.21	28.02	28.87	29.73
Recreation Program Leader	$ 20.65	$ 21.48	22.12	22.79	23.47	24.17	24.90	25.65	26.42	27.21	28.02	28.87	29.73
Senior Lifeguard	$ 21.94	$ 22.82	23.51	24.21	24.94	25.69	26.46	27.25	28.07	28.91	29.78	30.67	31.59
Camp Program Supervisor	$ 21.94	$ 22.82	23.51	24.21	24.94	25.69	26.46	27.25	28.07	28.91	29.78	30.67	31.59
Recreation Specialist	$ 21.94	$ 22.82	23.51	24.21	24.94	25.69	26.46	27.25	28.07	28.91	29.78	30.67	31.59
Teen Center Program Supervisor	$ 21.94	$ 22.82	23.51	24.21	24.94	25.69	26.46	27.25	28.07	28.91	29.78	30.67	31.59
Senior Student Conservation Corp	$ 21.94	$ 22.82	23.51	24.21	24.94	25.69	26.46	27.25	28.07	28.91	29.78	30.67	31.59
Office Assistant	$ 23.23	$ 24.16	24.89	25.64	26.40	27.20	28.01	28.85	29.72	30.61	31.53	32.47	33.45
Event Assistant	$ 23.23	$ 24.16	24.89	25.64	26.40	27.20	28.01	28.85	29.72	30.61	31.53	32.47	33.45
Assistant Recreation Program Coordinator	$ 24.53	$ 25.51	26.27	27.06	27.87	28.71	29.57	30.46	31.37	32.31	33.28	34.28	35.31
Assistant Swim Coach	$ 24.53	$ 25.51	26.27	27.06	27.87	28.71	29.57	30.46	31.37	32.31	33.28	34.28	35.31

Bainbridge Island Metro Park Recreation District 2025 Salary Scale

POSITION	2024 A step	2025 A step	B Step	C Step	D Step	E Step	F Step	G Step	H Step	I Step	J Step	K Step	L Step
Senior Recreation Instructor	$ 24.53	$ 25.51	26.27	27.06	27.87	28.71	29.57	30.46	31.37	32.31	33.28	34.28	35.31
Swim Coach - Assistant	$ 24.53	$ 25.51	26.27	27.06	27.87	28.71	29.57	30.46	31.37	32.31	33.28	34.28	35.31
Student Conservation/Trails Crew Coordinator	$ 24.53	$ 25.51	26.27	27.06	27.87	28.71	29.57	30.46	31.37	32.31	33.28	34.28	35.31
Office Specialist	$ 25.82	$ 26.85	27.65	28.48	29.34	30.22	31.12	32.06	33.02	34.01	35.03	36.08	37.16
Maintenance Tech	$ 27.11	$ 28.19	29.04	29.91	30.80	31.73	32.68	33.66	34.67	35.71	36.78	37.89	39.02
CDL Driver	$ 31.62	$ 32.89	33.88	34.89	35.94	37.02	38.13	39.27	40.45	41.66	42.91	44.20	45.53

Step Scale from A to L is 3%

Executive Director has authority to negotiate hourly pay rates for short term, highly specialized, part-time employees.

Minimum wage: $16.66

October 31, 2025

Commission based private and therapeutic instruction

***This is in addition to hourly pay, per the salary scale.**

Private Lesson – Tier 1
Private Swim Lessons – Taught by Basic Swim Instructor

Participant Fee: $90 hour
Commission: 15% Per Participant Fee

Private Lesson – Tier 2
Private Coaching- Taught by Certified Swim Coach

Participant Fee: $110 hour
Commission: 20% Per Participant Fee

Private Lesson- Tier 3
Private Therapy- Taught by certified Physical Therapist

Participant Fee: $125 hour
Commission: 30% Per Participant Fee

*All commission rates apply to hourly staff only. Some private lesson responsibilities fall into a full-time staff job description, and no commission will be assessed.

BAINBRIDGE ISLAND METROPOLITAN
PARK AND RECREATION DISTRICT
2026 BUDGET
General Fund

Account Type	2025 Board Approved	2026 Proposed Budget	Difference
Estimated Beginning Balance	8,489,653.00	7,164,296.15	(1,325,356.85)
Tax Revenue	9,430,229.00	9,770,346.00	340,117.00
Admin	117,891.00	81,500.00	(36,391.00)
Parks	773,729.00	584,353.60	(189,375.40)
Recreation	6,102,158.00	6,605,155.00	502,997.00
Total Revenue	16,424,007.00	17,041,354.60	617,347.60
Admin	3,810,452.00	3,758,356.00	(52,096.00)
CIP Transfer	3,533,000.00	4,810,000.00	1,277,000.00
Parks	4,821,889.00	5,675,253.40	853,364.40
Recreation	5,584,022.85	5,973,091.54	389,068.69
Total Expense	17,749,363.85	20,216,700.94	2,467,337.09
(Deficit) Surplus	(1,325,356.85)	(3,175,346.34)	(1,849,989.49)
Estimated ending balance	7,164,296.15	3,988,949.81	(3,175,346.34)

Bainbridge Island Metro Park & Recreation

Budget Worksheet

Account Summary

For Fiscal: 2026 Period Ending: 12/31/2026

						Defined Budgets	
		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
Program: 101 - Tax Revenue							
Revenue							
001-101-100-3111	Real Property Tax	0.00	0.00	0.00	0.00	9,722,401.00	0.00
001-101-100-3189	Tax Refund or Abatements	0.00	0.00	0.00	0.00	45,945.00	0.00
001-101-100-3370	Intergovernment Revenue - Sh	0.00	0.00	0.00	0.00	2,000.00	0.00
	Revenue Total:	**0.00**	**0.00**	**0.00**	**0.00**	**9,770,346.00**	**0.00**
Expense							
001-101-100-5970-003	Operating Transfers to CIP	0.00	0.00	0.00	0.00	4,810,000.00	0.00
	Expense Total:	**0.00**	**0.00**	**0.00**	**0.00**	**4,810,000.00**	**0.00**
	Program: 101 - Tax Revenue Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**4,960,346.00**	**0.00**
Program: 102 - Executive Services							
Expense							
001-102-100-5711-018	PT Wages	0.00	0.00	0.00	0.00	1,500.00	0.00
001-102-100-5711-020	Payroll Tax	0.00	0.00	0.00	0.00	150.00	0.00
001-102-100-5711-031	Office Or Class Supplies	0.00	0.00	0.00	0.00	2,000.00	0.00
001-102-100-5711-043	Travel Expenses	0.00	0.00	0.00	0.00	3,000.00	0.00
001-102-100-5712-049	Registration, Dues And Subscri	0.00	0.00	0.00	0.00	4,000.00	0.00
001-102-100-5768-040	Legal Fees	0.00	0.00	0.00	0.00	115,000.00	0.00
001-102-100-5768-099	ED Discrentionary	0.00	0.00	0.00	0.00	35,000.00	0.00
	Expense Total:	**0.00**	**0.00**	**0.00**	**0.00**	**160,650.00**	**0.00**
	Program: 102 - Executive Services Total:	**0.00**	**0.00**	**0.00**	**0.00**	**160,650.00**	**0.00**
Program: 110 - Accounting and HR							
Revenue							
001-110-100-3111	Real & Personal Property Taxes	8,986,431.00	8,934,679.58	9,395,077.00	5,179,613.23	0.00	0.00
001-110-100-3172	Leasehold Excise Tax	350.00	194.70	350.00	102.72	0.00	0.00
001-110-100-3174	Forest Excise Tax	180.00	0.00	180.00	0.00	0.00	0.00
001-110-100-3189	Tax Refunds Or Abatements	20,626.00	0.00	35,152.00	0.00	0.00	0.00
001-110-100-3370	Intergovernment Revenue - Sh	0.00	5,143.38	0.00	2,008.73	0.00	0.00

				Defined Budgets			
		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
001-110-100-3476	Program Fees	0.00	647.32	0.00	6.00	0.00	0.00
001-110-100-3477	Contracted Class Instructor Fee	0.00	30.00	0.00	0.00	0.00	0.00
001-110-100-3611	Investment Interest	15,000.00	188,332.12	20,000.00	103,987.34	20,000.00	0.00
001-110-100-3671	Donations	300.00	200.00	300.00	0.00	300.00	0.00
001-110-100-3693	Camping Reservation Revenue	1,200.00	3,982.75	0.00	0.00	0.00	0.00
001-110-100-3694	Reservation Revenue	0.00	0.00	0.00	2,703.73	0.00	0.00
001-110-100-3695	Cancellation Fee	0.00	0.00	0.00	-100.00	0.00	0.00
001-110-100-3698	Over/Short Cash Drawer	61.00	-11.26	61.00	34.50	0.00	0.00
001-110-100-3699	Misc. Revenue	20,000.00	37,053.24	25,000.00	42,427.48	5,000.00	0.00
001-110-100-3829	Sales And Excise Tax Collected	0.00	10,748.52	0.00	199,227.93	0.00	0.00
	Revenue Total:	**9,044,148.00**	**9,181,000.35**	**9,476,120.00**	**5,530,011.66**	**25,300.00**	**0.00**
Expense							
001-110-100-5711-010	FT Wages	765,000.00	783,273.80	856,164.00	765,078.67	997,264.00	0.00
001-110-100-5711-019	RPT Wages	0.00	0.00	47,912.00	0.00	0.00	0.00
001-110-100-5711-020	Payroll Tax	64,000.00	53,330.82	76,170.00	65,741.25	76,170.00	0.00
001-110-100-5711-021	PERS	72,000.00	73,754.12	72,000.00	59,939.56	55,000.00	0.00
001-110-100-5711-022	Health Insurance	0.00	110,706.68	0.00	79,720.35	0.00	0.00
001-110-100-5711-023	Life And Disability Ins	3,000.00	2,870.51	3,000.00	2,943.01	3,000.00	0.00
001-110-100-5711-026	Other Employee Benefits	6,000.00	119,289.44	6,000.00	1,137.24	6,000.00	0.00
001-110-100-5711-031	Office Or Class Supplies	13,350.00	6,084.92	8,000.00	8,178.26	8,000.00	0.00
001-110-100-5711-035	Small Tools And Equipment	2,000.00	8,648.53	2,000.00	3,718.58	2,000.00	0.00
001-110-100-5711-043	Travel Expenses	8,000.00	1,320.08	8,000.00	2,576.47	5,000.00	0.00
001-110-100-5711-046	Insurance	95,000.00	535,011.00	95,000.00	76,834.60	95,000.00	0.00
001-110-100-5711-049	Registration, Dues And Subscri	8,900.00	23,999.79	8,900.00	24,388.15	50,000.00	0.00
001-110-100-5711-145	Copier Lease	5,300.00	5,675.80	5,300.00	3,524.40	5,000.00	0.00
001-110-100-5711-148	Repair & Maint - Computers	1,000.00	773.33	1,000.00	150.95	1,000.00	0.00
001-110-100-5711-242	Postage	3,500.00	2,838.24	3,500.00	2,413.99	500.00	0.00
001-110-100-5711-243	Non Employee Travel	0.00	498.97	0.00	0.00	0.00	0.00
001-110-100-5711-249	Bank Fees	3,000.00	35.00	3,000.00	15.30	1,500.00	0.00
001-110-100-5711-348	Repair And Maint - Bldg	1,200.00	0.00	1,200.00	52.42	2,000.00	0.00
001-110-100-5711-641	Prof Fees - Other	10,000.00	85,013.97	60,000.00	77,700.72	60,000.00	0.00

		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
001-110-100-5711-649	Printing and Binding	0.00	-10.96	0.00	0.00	0.00	0.00
001-110-100-5711-949	Misc.	500.00	10.63	500.00	1,229.70	500.00	0.00
001-110-100-5712-014	Annual Leave Payout	20,000.00	0.00	20,000.00	0.00	20,000.00	0.00
001-110-100-5712-018	PT Wages	8,000.00	0.00	3,000.00	0.00	4,000.00	0.00
001-110-100-5712-022	Health Insurance	115,000.00	0.00	97,480.00	0.00	100,032.00	0.00
001-110-100-5712-037	Computer Software	40,000.00	103,092.21	40,000.00	18,813.31	40,000.00	0.00
001-110-100-5712-042	Telephone and Internet	7,500.00	2,728.97	7,500.00	1,962.99	0.00	0.00
001-110-100-5712-044	Advertisement	100.00	1,342.80	100.00	941.73	100.00	0.00
001-110-100-5712-045	Leases And Rentals	1,060.00	2,517.04	1,060.00	757.38	0.00	0.00
001-110-100-5712-142	Cell Phone	1,200.00	1,116.41	0.00	444.23	0.00	0.00
001-110-100-5712-149	Late Fees	0.00	85.00	0.00	9.15	0.00	0.00
001-110-100-5712-541	Empl Background Chks	250.00	34.00	250.00	61.50	125.00	0.00
001-110-100-5755-011	FT Wages	0.00	50,755.09	0.00	0.00	0.00	0.00
001-110-100-5755-020	Payroll Tax	0.00	4,119.09	0.00	0.00	0.00	0.00
001-110-100-5755-021	PERS	0.00	4,836.95	0.00	0.00	0.00	0.00
001-110-100-5755-022	Health Insurance	0.00	7,938.06	0.00	0.00	0.00	0.00
001-110-100-5755-023	Life And Disability Ins	0.00	170.75	0.00	0.00	0.00	0.00
001-110-100-5755-046	Insurance	130,000.00	0.00	140,000.00	125,766.00	140,000.00	0.00
001-110-100-5755-641	Prof Fees - Other	10,000.00	0.00	10,000.00	0.00	0.00	0.00
001-110-100-5762-013	FT Wages	0.00	50,755.09	0.00	0.00	0.00	0.00
001-110-100-5762-020	Payroll Tax	0.00	4,119.09	0.00	0.00	0.00	0.00
001-110-100-5762-021	PERS	0.00	4,836.95	0.00	0.00	0.00	0.00
001-110-100-5762-022	Health Insurance	0.00	7,938.06	0.00	0.00	0.00	0.00
001-110-100-5762-023	Life And Disability Ins	0.00	170.75	0.00	0.00	0.00	0.00
001-110-100-5762-046	Insurance	42,000.00	0.00	42,000.00	50,306.40	42,000.00	0.00
001-110-100-5763-046	Insurance	50,000.00	0.00	50,000.00	50,306.40	50,000.00	0.00
001-110-100-5768-010	FT Wages	0.00	26,293.80	0.00	0.00	0.00	0.00
001-110-100-5768-012	Over Time	1,000.00	1,988.25	1,000.00	828.05	1,000.00	0.00
001-110-100-5768-015	FT Wages	0.00	50,755.06	0.00	0.00	0.00	0.00
001-110-100-5768-020	Payroll Tax	0.00	4,292.19	0.00	73.25	0.00	0.00
001-110-100-5768-021	PERS	0.00	5,020.02	0.00	74.38	0.00	0.00

		Defined Budgets					
		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
001-110-100-5768-022	Health Insurance	0.00	8,215.86	0.00	6.17	0.00	0.00
001-110-100-5768-023	Life And Disability Ins	0.00	179.97	0.00	3.85	0.00	0.00
001-110-100-5768-031	Office Or Class Supplies	8,000.00	0.00	8,000.00	0.00	0.00	0.00
001-110-100-5768-037	Computer Software	50,000.00	0.00	50,000.00	0.00	50,000.00	0.00
001-110-100-5768-040	Legal Fees	120,000.00	108,981.21	120,000.00	53,209.95	5,000.00	0.00
001-110-100-5768-044	Advertisement	500.00	0.00	500.00	0.00	500.00	0.00
001-110-100-5768-045	Leases And Rentals	1,060.00	0.00	1,060.00	0.00	0.00	0.00
001-110-100-5768-046	Insurance	120,250.00	0.00	220,000.00	201,225.60	220,000.00	0.00
001-110-100-5768-048	Repair & Maint Equipment	1,100.00	253.55	1,100.00	46,091.43	5,000.00	0.00
001-110-100-5768-049	Registration, Dues And Subscri	6,625.00	0.00	6,625.00	1,767.50	0.00	0.00
001-110-100-5768-050	Intergovernmental Services & T	10,000.00	0.00	0.00	0.00	0.00	0.00
001-110-100-5768-099	ED Discretionary	25,000.00	0.00	25,000.00	0.00	0.00	0.00
001-110-100-5768-145	Copier Lease	5,300.00	0.00	5,300.00	0.00	0.00	0.00
001-110-100-5768-249	Bank Fees	3,000.00	0.00	3,000.00	9.60	3,000.00	0.00
001-110-100-5768-641	Prof Fees - Other	40,000.00	20,261.03	40,000.00	0.00	0.00	0.00
001-110-100-5768-949	Misc.	12,000.00	0.00	12,000.00	-829.38	11,000.00	0.00
001-110-100-5800-999	Cigna suspense	0.00	0.00	0.00	47.26	0.00	0.00
001-110-100-5829-000	Sales And Excise Tax Pd To Stat	0.00	0.00	0.00	224,063.71	0.00	0.00
001-110-100-5890-029	Employee Class Discounts	20,000.00	0.00	20,000.00	0.00	0.00	0.00
001-110-100-5970-003	Operating Transfers To CIP	2,751,800.00	2,701,444.29	3,533,000.00	0.00	0.00	0.00
001-110-200-5768-041	Acct Services Parks	8,000.00	0.00	6,000.00	0.00	6,000.00	0.00
001-110-300-5711-041	Acct Services Rec	8,000.00	0.00	8,000.00	0.00	8,000.00	0.00
	Expense Total:	**4,678,495.00**	**4,987,366.21**	**5,729,621.00**	**1,951,284.08**	**2,073,691.00**	**0.00**
	Program: 110 - Accounting and HR Surplus (Deficit):	**4,365,653.00**	**4,193,634.14**	**3,746,499.00**	**3,578,727.58**	**-2,048,391.00**	**0.00**
Program: 115 - Rentals and Office Administration							
Revenue							
001-115-100-3699	Misc. Revenue	0.00	0.00	0.00	0.00	1,200.00	0.00
	Revenue Total:	**0.00**	**0.00**	**0.00**	**0.00**	**1,200.00**	**0.00**
Expense							
001-115-100-5711-018	PT Wages	0.00	0.00	0.00	0.00	1,500.00	0.00
001-115-100-5711-020	Payroll Tax	0.00	0.00	0.00	0.00	150.00	0.00

		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
						Defined Budgets	
001-115-100-5711-031	Office Supplies	0.00	0.00	0.00	0.00	6,000.00	0.00
001-115-100-5711-042	Telephone and Internet	0.00	0.00	0.00	0.00	2,000.00	0.00
001-115-100-5711-044	Advertisement	0.00	0.00	0.00	0.00	100.00	0.00
001-115-100-5711-045	Leases And Rentals	0.00	0.00	0.00	0.00	1,060.00	0.00
001-115-100-5711-242	Postage	0.00	0.00	0.00	0.00	3,400.00	0.00
001-115-100-5711-641	Prof Fees - Other	0.00	0.00	0.00	0.00	5,000.00	0.00
	Expense Total:	**0.00**	**0.00**	**0.00**	**0.00**	**19,210.00**	**0.00**
Program: 115 - Rentals and Office Administration Surplus (Deficit):		**0.00**	**0.00**	**0.00**	**0.00**	**-18,010.00**	**0.00**
Program: 130 - Planning							
Expense							
001-130-100-5711-010	FT wages	121,000.00	41,210.85	124,863.00	101,347.06	136,775.00	0.00
001-130-100-5711-020	Payroll Tax	10,000.00	3,474.06	10,228.00	8,381.90	10,228.00	0.00
001-130-100-5711-021	PERS	0.00	4,169.83	0.00	7,899.18	0.00	0.00
001-130-100-5711-022	Health Insurance	11,700.00	7,998.88	9,198.00	13,251.13	18,048.00	0.00
001-130-100-5711-023	Life And Disability	0.00	204.97	0.00	353.91	0.00	0.00
001-130-100-5712-021	PERS	12,000.00	0.00	12,000.00	0.00	7,390.00	0.00
001-130-100-5768-010	FT wages	0.00	55,079.77	0.00	5,203.85	0.00	0.00
001-130-100-5768-020	Payroll Tax	0.00	2,868.22	0.00	439.64	0.00	0.00
001-130-100-5768-021	PERS	0.00	3,225.63	0.00	474.05	0.00	0.00
001-130-100-5768-022	Health Insurance	0.00	5,497.56	0.00	697.37	0.00	0.00
001-130-100-5768-023	Life And Disability Ins	0.00	130.28	0.00	18.59	0.00	0.00
001-130-100-5768-031	Office Or Class Supplies	0.00	56.76	0.00	248.55	0.00	0.00
001-130-100-5768-041	Engineer/Architect	40,000.00	4,750.89	28,740.00	28,483.75	31,500.00	0.00
001-130-100-5768-043	Travel Expenses	50.00	0.00	250.00	0.00	540.00	0.00
001-130-100-5768-044	Advertisement	0.00	307.40	0.00	0.00	0.00	0.00
001-130-100-5768-045	Leases and Rentals	0.00	0.00	0.00	382.50	0.00	0.00
001-130-100-5768-049	Registration, Dues And Subscri	1,200.00	225.07	1,750.00	255.43	1,200.00	0.00
001-130-100-5768-142	Cell Phone	1,200.00	97.22	0.00	194.36	0.00	0.00
001-130-100-5768-641	Prof Fees - Other	49,490.00	44,542.45	185,000.00	175,825.33	82,000.00	0.00
001-130-200-5761-020	Payroll Tax	0.00	1,855.89	0.00	0.00	0.00	0.00
001-130-200-5768-021	PERS	0.00	2,856.47	0.00	0.00	0.00	0.00

		Defined Budgets					
		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
001-130-200-5768-022	Health Insurance	0.00	3,439.87	0.00	0.00	0.00	0.00
001-130-200-5768-023	Life And Disability Ins	0.00	111.75	0.00	0.00	0.00	0.00
	Expense Total:	**246,640.00**	**182,103.82**	**372,029.00**	**343,456.60**	**287,681.00**	**0.00**
	Program: 130 - Planning Total:	**246,640.00**	**182,103.82**	**372,029.00**	**343,456.60**	**287,681.00**	**0.00**
Program: 140 - Vehicles And Large Equipment							
Revenue							
001-140-100-3699	Misc. Insurance reimb etc	0.00	222.27	0.00	0.00	0.00	0.00
001-140-100-3720	Insurance Recoveries	0.00	74,938.60	0.00	10,301.00	0.00	0.00
001-140-200-3691	Sale of Scrap and Junk	0.00	6,702.50	0.00	0.00	0.00	0.00
	Revenue Total:	**0.00**	**81,863.37**	**0.00**	**10,301.00**	**0.00**	**0.00**
Expense							
001-140-100-5768-045	Leases And Rentals	0.00	31,187.34	0.00	119,713.40	120,000.00	0.00
001-140-100-5768-641	Prof Fees - Other	0.00	23,138.52	0.00	0.00	0.00	0.00
001-140-100-5947-164	Machinery & Equipment	0.00	23,144.18	0.00	0.00	0.00	0.00
001-140-100-5947-664	Vehicles And/or large equipme	155,000.00	77,000.20	155,000.00	24,635.15	35,000.00	0.00
	Expense Total:	**155,000.00**	**154,470.24**	**155,000.00**	**144,348.55**	**155,000.00**	**0.00**
	Program: 140 - Vehicles And Large Equipment Surplus (Deficit):	**-155,000.00**	**-72,606.87**	**-155,000.00**	**-134,047.55**	**-155,000.00**	**0.00**
Program: 150 - Community Outreach							
Revenue							
001-150-100-3417	Concession Proceeds	550.00	0.00	2,000.00	0.00	0.00	0.00
001-150-100-3474	Event Admissions	22,000.00	15,940.00	22,000.00	22,672.00	30,000.00	0.00
001-150-100-3621	Equipment And Vehicles Rental	6,000.00	8,550.00	4,000.00	3,597.80	5,500.00	0.00
001-150-100-3671	Donations	20,000.00	7,500.00	20,000.00	9,200.00	16,000.00	0.00
001-150-100-3699	Misc. Revenue	2,000.00	3,050.00	2,000.00	2,350.00	3,500.00	0.00
	Revenue Total:	**50,550.00**	**35,040.00**	**50,000.00**	**37,819.80**	**55,000.00**	**0.00**
Expense							
001-150-100-5711-010	FT Wages	77,600.00	77,269.57	88,136.00	84,130.26	93,510.00	0.00
001-150-100-5711-020	Payroll Tax	10,000.00	8,334.36	10,758.00	8,693.81	10,758.00	0.00
001-150-100-5711-021	PERS	7,410.00	8,489.03	7,410.00	6,825.02	5,050.00	0.00
001-150-100-5711-022	Health Insurance	23,304.00	12,529.32	18,400.00	13,948.50	18,048.00	0.00
001-150-100-5711-023	Life And Disability Ins	500.00	349.37	500.00	337.19	500.00	0.00
001-150-100-5711-031	Office Or Class Supplies	21,288.00	27,034.63	22,000.00	14,155.27	24,000.00	0.00

		Defined Budgets					
		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
001-150-100-5711-043	Travel Expenses	250.00	0.00	0.00	1,783.56	750.00	0.00
001-150-100-5711-143	Travel Other Than Mileage	0.00	306.50	0.00	0.00	0.00	0.00
001-150-100-5711-641	Prof Fees - Other	20,000.00	15,482.52	20,000.00	18,817.61	21,000.00	0.00
001-150-100-5711-741	Performers	28,500.00	23,382.50	28,500.00	29,200.00	31,500.00	0.00
001-150-100-5712-012	Over Time	0.00	762.34	0.00	242.95	0.00	0.00
001-150-100-5712-018	PT Wages	26,000.00	22,000.85	26,000.00	6,765.41	26,000.00	0.00
001-150-100-5712-037	Computer Software	1,300.00	4,500.00	1,300.00	0.00	1,300.00	0.00
001-150-100-5712-042	Telephone and Internet	0.00	378.03	0.00	31.00	0.00	0.00
001-150-100-5712-044	Advertisement	2,500.00	1,553.72	0.00	174.84	0.00	0.00
001-150-100-5712-045	Leases And Rentals	3,000.00	2,854.42	3,000.00	503.38	2,000.00	0.00
001-150-100-5712-049	Registration, Dues And Subscri	2,000.00	1,994.63	2,000.00	3,453.08	2,000.00	0.00
001-150-100-5712-142	Cell Phone	1,200.00	476.56	0.00	194.36	0.00	0.00
001-150-100-5712-145	Copier Lease	0.00	0.00	0.00	242.28	0.00	0.00
001-150-100-5712-243	Participant Travel	0.00	0.00	0.00	57.30	0.00	0.00
001-150-100-5712-447	Utilities - Waste Disposal	0.00	1,263.16	0.00	391.10	0.00	0.00
	Expense Total:	**224,852.00**	**208,961.51**	**228,004.00**	**189,946.92**	**236,416.00**	**0.00**
	Program: 150 - Community Outreach Surplus (Deficit):	**-174,302.00**	**-173,921.51**	**-178,004.00**	**-152,127.12**	**-181,416.00**	**0.00**
Program: 160 - Records Management							
Expense							
001-160-100-5711-031	Office Or Class Supplies	400.00	100.05	400.00	244.36	400.00	0.00
001-160-100-5711-042	Telephone and Internet	0.00	155.05	0.00	31.00	0.00	0.00
001-160-100-5711-043	Travel Expenses	400.00	0.00	400.00	0.00	500.00	0.00
001-160-100-5711-049	Registration, Dues And Subscri	725.00	1,345.44	725.00	1,385.43	1,700.00	0.00
001-160-100-5711-142	Cell Phone	0.00	127.22	0.00	194.36	0.00	0.00
001-160-100-5711-641	Prof Fees - Other	0.00	0.00	70,000.00	41,955.00	50,000.00	0.00
001-160-100-5712-018	PT Wages	5,190.00	1,191.53	5,190.00	2,293.44	5,190.00	0.00
001-160-100-5712-020	Payroll Tax	700.00	121.59	675.00	208.24	675.00	0.00
001-160-100-5712-037	Computer Software	14,600.00	18,345.78	22,000.00	11,114.95	13,500.00	0.00
001-160-100-5768-040	Legal Fees	12,000.00	86,861.92	25,000.00	5,736.25	25,000.00	0.00
001-160-100-5769-035	Small Tools And Equipment	400.00	0.00	400.00	0.00	400.00	0.00

		Defined Budgets					
		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
001-160-100-5769-641	Prof Fees - Other	58,000.00	0.00	0.00	8,045.00	0.00	0.00
	Expense Total:	**92,415.00**	**108,248.58**	**124,790.00**	**71,208.03**	**97,365.00**	**0.00**
	Program: 160 - Records Management Total:	**92,415.00**	**108,248.58**	**124,790.00**	**71,208.03**	**97,365.00**	**0.00**
Program: 170 - Safety Committee							
Expense							
001-170-100-5718-631	Safety Supplies	2,500.00	0.00	2,500.00	0.00	2,500.00	0.00
001-170-100-5768-631	Safety Supplies	2,500.00	0.00	2,500.00	0.00	2,500.00	0.00
	Expense Total:	**5,000.00**	**0.00**	**5,000.00**	**0.00**	**5,000.00**	**0.00**
	Program: 170 - Safety Committee Total:	**5,000.00**	**0.00**	**5,000.00**	**0.00**	**5,000.00**	**0.00**
Program: 180 - Computer/IT							
Revenue							
001-180-200-3691	Sale of Scrap or Junk	0.00	779.70	0.00	1,928.31	0.00	0.00
	Revenue Total:	**0.00**	**779.70**	**0.00**	**1,928.31**	**0.00**	**0.00**
Expense							
001-180-100-5711-010	FT Wages	115,205.00	115,215.00	141,168.00	119,603.29	154,000.00	0.00
001-180-100-5711-020	Payroll Tax	9,550.00	7,699.77	11,535.00	9,356.49	11,535.00	0.00
001-180-100-5711-021	PERS	11,000.00	11,666.74	11,000.00	9,389.03	8,285.00	0.00
001-180-100-5711-022	Health Insurance	19,200.00	21,146.15	16,400.00	14,242.60	18,048.00	0.00
001-180-100-5711-023	Life And Disability Ins	500.00	447.00	500.00	372.50	500.00	0.00
001-180-100-5711-035	Small Tools And Equipment	0.00	8,143.09	0.00	3,044.92	3,000.00	0.00
001-180-100-5711-037	Computer Software	25,000.00	26,517.63	25,000.00	16,069.45	25,000.00	0.00
001-180-100-5711-038	Computer Equipment	40,000.00	20,734.10	40,000.00	19,389.24	30,000.00	0.00
001-180-100-5711-049	Registration, Dues And Subscri	0.00	0.00	0.00	5,278.19	5,000.00	0.00
001-180-100-5711-148	Repair & Maint - Computers	5,000.00	4,185.37	5,000.00	1,182.47	1,000.00	0.00
001-180-100-5712-030	Maintenance Supplies	0.00	498.19	0.00	96.23	200.00	0.00
001-180-100-5712-042	Telephone and Internet	8,000.00	3,087.64	23,500.00	16,162.49	25,000.00	0.00
001-180-100-5712-142	Cell Phone	0.00	2,446.12	48,000.00	27,041.00	35,000.00	0.00
001-180-100-5768-038	Computer Equipment	0.00	20,524.11	0.00	4,969.70	5,000.00	0.00
001-180-100-5768-131	Office or Class Supplies	5,000.00	1,230.93	5,000.00	461.60	1,000.00	0.00
001-180-100-5768-241	Prof. Fees Computer	2,000.00	0.00	2,000.00	0.00	1,000.00	0.00
	Expense Total:	**240,455.00**	**243,541.84**	**329,103.00**	**246,659.20**	**323,568.00**	**0.00**
	Program: 180 - Computer/IT Surplus (Deficit):	**-240,455.00**	**-242,762.14**	**-329,103.00**	**-244,730.89**	**-323,568.00**	**0.00**

				Defined Budgets			
		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
Program: 190 - Marketing							
Revenue							
001-190-100-3671	Donation	0.00	0.00	0.00	5,565.66	0.00	0.00
001-190-100-3699	Misc. Revenue	3,000.00	1,560.00	22,000.00	0.00	0.00	0.00
	Revenue Total:	**3,000.00**	**1,560.00**	**22,000.00**	**5,565.66**	**0.00**	**0.00**
Expense							
001-190-100-5711-010	FT Wages	170,900.00	174,187.11	192,515.00	160,093.18	200,538.00	0.00
001-190-100-5711-018	PT Wages	9,000.00	2,207.72	9,000.00	1,042.79	20,000.00	0.00
001-190-100-5711-020	Payroll Tax	17,350.00	12,838.23	18,962.00	14,229.97	18,962.00	0.00
001-190-100-5711-021	PERS	16,300.00	16,503.01	16,300.00	12,553.92	10,829.00	0.00
001-190-100-5711-022	Health Insurance	11,652.00	23,458.91	9,198.00	15,327.20	20,496.00	0.00
001-190-100-5711-023	Life And Disability Ins	350.00	806.18	350.00	690.89	350.00	0.00
001-190-100-5711-030	Maintenance Supplies	0.00	79.53	0.00	0.00	0.00	0.00
001-190-100-5711-031	Office Or Class Supplies	10,000.00	6,771.21	5,000.00	2,499.27	5,000.00	0.00
001-190-100-5711-043	Travel Expenses	480.00	35.80	1,000.00	46.40	500.00	0.00
001-190-100-5711-044	Advertisement	2,500.00	12,732.25	9,000.00	0.00	15,000.00	0.00
001-190-100-5711-641	Prof Fees - Other	9,000.00	14,505.31	54,000.00	40,894.44	20,000.00	0.00
001-190-100-5711-649	Printing And Binding	44,000.00	36,716.86	44,000.00	40,587.28	37,000.00	0.00
001-190-100-5712-037	Computer Software	4,100.00	2,107.56	0.00	1,400.00	0.00	0.00
001-190-100-5712-038	Computer Equipment	0.00	2,455.91	0.00	0.00	0.00	0.00
001-190-100-5712-042	Telephone and Internet	220.00	709.01	0.00	62.00	0.00	0.00
001-190-100-5712-045	Leases And Rentals	500.00	0.00	500.00	0.00	0.00	0.00
001-190-100-5712-048	Repair & Maint Equipment	0.00	0.00	0.00	1,748.94	1,800.00	0.00
001-190-100-5712-049	Registration, Dues And Subscri	2,900.00	20,239.01	25,000.00	18,694.68	25,500.00	0.00
001-190-100-5712-142	Cell Phone	2,000.00	937.51	0.00	735.76	0.00	0.00
001-190-100-5712-145	Copier Lease	0.00	0.00	0.00	149.46	0.00	0.00
001-190-100-5712-148	Repair & Maint - Computers	1,000.00	0.00	0.00	0.00	0.00	0.00
001-190-100-5712-242	Postage	15,080.00	12,992.05	15,080.00	10,350.00	15,000.00	0.00
	Expense Total:	**317,332.00**	**340,283.17**	**399,905.00**	**321,106.18**	**390,975.00**	**0.00**
	Program: 190 - Marketing Surplus (Deficit):	**-314,332.00**	**-338,723.17**	**-377,905.00**	**-315,540.52**	**-390,975.00**	**0.00**

				Defined Budgets			
		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
Program: 200 - Fay Campground							
Revenue							
001-200-200-3417	Concession Proceeds	3,000.00	0.00	3,000.00	0.00	0.00	0.00
001-200-200-3623	Parking	4,500.00	3,514.76	4,500.00	3,459.88	4,000.00	0.00
001-200-200-3624	Camping	240,000.00	276,208.81	265,000.00	215,692.23	265,000.00	0.00
001-200-200-3699	Misc. Revenue	0.00	1,255.80	0.00	0.00	0.00	0.00
	Revenue Total:	**247,500.00**	**280,979.37**	**272,500.00**	**219,152.11**	**269,000.00**	**0.00**
Expense							
001-200-200-5763-010	FT Wages	77,000.00	75,033.17	79,151.00	63,769.89	84,360.00	0.00
001-200-200-5763-012	Over Time	1,000.00	2,760.09	1,000.00	6,461.38	1,000.00	0.00
001-200-200-5763-018	PT Wages	9,000.00	10,500.33	9,000.00	0.00	9,000.00	0.00
001-200-200-5763-020	Payroll Tax	9,420.00	6,846.28	9,624.00	8,717.11	9,624.00	0.00
001-200-200-5763-021	PERS	7,300.00	6,016.08	7,300.00	5,521.74	4,555.00	0.00
001-200-200-5763-022	Health Insurance	18,852.00	11,354.08	16,400.00	14,144.40	18,048.00	0.00
001-200-200-5763-023	Life And Disability Ins	450.00	277.58	450.00	322.88	450.00	0.00
001-200-200-5763-030	Maintenance Supplies	10,000.00	1,620.81	10,000.00	4,014.30	10,000.00	0.00
001-200-200-5763-042	Telephone and Internet	3,800.00	2,999.66	3,800.00	2,541.69	3,800.00	0.00
001-200-200-5763-045	Leases And Rentals	3,100.00	3,358.96	3,100.00	2,921.47	3,100.00	0.00
001-200-200-5763-050	Leasehold Excise On Campgrou	400.00	0.00	400.00	0.00	400.00	0.00
001-200-200-5763-130	Janitorial Supplies	0.00	445.11	0.00	549.41	0.00	0.00
001-200-200-5763-147	Utilities-Water And/or Sewer	10,000.00	7,242.84	10,000.00	4,216.96	10,000.00	0.00
001-200-200-5763-149	Credit Card Fees	6,000.00	0.00	6,000.00	0.00	6,000.00	0.00
001-200-200-5763-347	Utilities - Electricity	9,300.00	13,992.65	15,000.00	9,209.46	15,000.00	0.00
001-200-200-5763-447	Utilities - Waste Disposal	7,500.00	5,836.19	7,500.00	11,420.09	7,500.00	0.00
001-200-200-5763-541	Empl Background Chks	100.00	0.00	100.00	0.00	100.00	0.00
001-200-200-5763-641	Prof Fees - Other	25,000.00	21,175.16	25,000.00	18,164.66	20,000.00	0.00
	Expense Total:	**198,222.00**	**169,458.99**	**203,825.00**	**151,975.44**	**202,937.00**	**0.00**
	Program: 200 - Fay Campground Surplus (Deficit):	**49,278.00**	**111,520.38**	**68,675.00**	**67,176.67**	**66,063.00**	**0.00**
Program: 210 - Parks Services General							
Revenue							
001-210-200-3699	Misc Revenue	0.00	331.25	0.00	86.97	0.00	0.00
	Revenue Total:	**0.00**	**331.25**	**0.00**	**86.97**	**0.00**	**0.00**

		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
						Defined Budgets	
Expense							
001-210-200-5761-038	Computer Equipment	0.00	502.32	0.00	0.00	0.00	0.00
001-210-200-5763-042	Telephone and Internet	0.00	522.86	0.00	0.00	0.00	0.00
001-210-200-5763-541	Empl Background Chks	0.00	153.68	0.00	34.00	0.00	0.00
001-210-200-5768-010	FT Wages	259,433.00	198,660.98	225,927.00	201,695.48	254,868.00	0.00
001-210-200-5768-020	Payroll Tax	24,860.00	19,856.79	22,162.00	22,467.21	22,162.00	0.00
001-210-200-5768-021	PERS	25,000.00	19,450.87	25,000.00	15,848.42	13,763.00	0.00
001-210-200-5768-022	Health Insurance	37,704.00	21,423.77	18,400.00	15,327.20	20,496.00	0.00
001-210-200-5768-023	Life And Disability Ins	1,200.00	870.30	1,200.00	742.51	1,200.00	0.00
001-210-200-5768-030	Maintenance Supplies	0.00	0.00	0.00	2,621.77	0.00	0.00
001-210-200-5768-031	Office Or Class Supplies	4,000.00	1,161.75	4,000.00	3,573.20	4,000.00	0.00
001-210-200-5768-037	Computer Software	15,500.00	13,661.55	15,500.00	14,074.42	15,500.00	0.00
001-210-200-5768-042	Telephone and Internet	5,200.00	1,636.93	0.00	3,672.47	0.00	0.00
001-210-200-5768-043	Travel Expenses	4,200.00	4,803.05	4,200.00	10,419.39	4,200.00	0.00
001-210-200-5768-044	Advertisement	1,000.00	275.00	1,000.00	0.00	1,000.00	0.00
001-210-200-5768-048	Repair & Maint. Equipment	0.00	0.00	0.00	1,453.71	2,100.00	0.00
001-210-200-5768-049	Registration Dues And Subscrip	18,200.00	9,776.74	18,200.00	18,364.74	19,500.00	0.00
001-210-200-5768-242	Postage	0.00	606.40	0.00	0.00	0.00	0.00
001-210-200-5768-541	Empl Background Chks	500.00	418.92	500.00	288.05	500.00	0.00
001-210-200-5768-641	Prof Fees - Other	0.00	130.00	0.00	1,189.20	0.00	0.00
	Expense Total:	**396,797.00**	**293,911.91**	**336,089.00**	**311,771.77**	**359,289.00**	**0.00**
Program: 210 - Parks Services General Surplus (Deficit):		**-396,797.00**	**-293,580.66**	**-336,089.00**	**-311,684.80**	**-359,289.00**	**0.00**
Program: 220 - Park Services Op							
Revenue							
001-220-200-3419	Park Fee For Services	20,000.00	23,139.22	30,000.00	18,762.65	20,000.00	0.00
001-220-200-3625	Facilities And Park Rentals (Lon	23,000.00	26,192.53	23,000.00	20,947.32	28,994.60	0.00
001-220-200-3671	Donations	22,000.00	0.00	0.00	0.00	0.00	0.00
001-220-200-3699	Misc. Revenue	0.00	42,836.04	0.00	4,914.65	0.00	0.00
	Revenue Total:	**65,000.00**	**92,167.79**	**53,000.00**	**44,624.62**	**48,994.60**	**0.00**
Expense							
001-220-200-5763-147	Utilities-Water And/or Sewer	20,000.00	4,026.43	20,000.00	13,987.02	20,000.00	0.00
001-220-200-5768-010	FT Wages	1,206,957.00	1,180,814.21	1,331,400.00	1,079,091.71	1,382,553.00	0.00

		Defined Budgets					
		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
001-220-200-5768-012	Over Time	2,000.00	6,985.37	2,000.00	7,102.31	5,500.00	0.00
001-220-200-5768-014	Call Out Pay	8,400.00	2,400.00	8,400.00	0.00	8,400.00	0.00
001-220-200-5768-018	PT Wages	34,600.00	49,088.52	44,600.00	65,502.23	24,600.00	0.00
001-220-200-5768-020	Payroll Tax	140,000.00	132,499.15	115,548.00	150,283.43	115,548.00	0.00
001-220-200-5768-021	PERS	116,000.00	111,567.51	124,750.00	85,263.04	74,658.00	0.00
001-220-200-5768-022	Health Insurance	205,000.00	223,942.76	185,170.00	142,228.00	194,328.00	0.00
001-220-200-5768-023	Life And Disability Ins	10,000.00	5,978.40	10,000.00	5,086.55	10,000.00	0.00
001-220-200-5768-030	Maintenance Supplies	7,000.00	5,649.99	7,000.00	7,434.92	7,000.00	0.00
001-220-200-5768-031	Office Or Class Supplies	0.00	14,839.46	0.00	11,887.60	0.00	0.00
001-220-200-5768-032	Fuel For Facilities	0.00	452.92	0.00	4,248.81	0.00	0.00
001-220-200-5768-035	Small Tools And Equipment	21,000.00	22,289.58	21,000.00	15,521.12	21,000.00	0.00
001-220-200-5768-042	Telephone and Internet	21,300.00	27,273.05	21,300.00	10,586.40	21,300.00	0.00
001-220-200-5768-044	Advertisement	0.00	0.00	0.00	646.60	0.00	0.00
001-220-200-5768-045	Leases And Rentals	20,000.00	43,170.56	30,000.00	26,678.77	37,000.00	0.00
001-220-200-5768-049	Registration, Dues And Subscri	0.00	42.00	0.00	706.29	0.00	0.00
001-220-200-5768-142	Cell Phone	14,200.00	8,236.89	0.00	4,164.67	0.00	0.00
001-220-200-5768-147	Utilities-Water And/or Sewer	0.00	28,581.63	0.00	21,098.45	0.00	0.00
001-220-200-5768-149	Credit Card Fees	3,000.00	0.00	3,000.00	0.00	0.00	0.00
001-220-200-5768-347	Utilities - Electricity	62,000.00	62,945.77	65,500.00	61,886.69	80,000.00	0.00
001-220-200-5768-447	Utilities - Waste Disposal	21,000.00	21,998.16	21,000.00	21,327.79	21,000.00	0.00
001-220-200-5768-541	Empl Background Chks	0.00	0.00	0.00	37.50	0.00	0.00
001-220-200-5768-631	Safety Supplies	12,500.00	0.00	12,500.00	1,141.74	12,500.00	0.00
001-220-200-5768-641	Prof Fees - Other	63,600.00	135,130.92	64,700.00	108,078.93	95,000.00	0.00
001-220-200-5768-649	Printing And Binding	0.00	32.75	0.00	0.00	0.00	0.00
001-220-200-5768-949	Misc	0.00	0.00	0.00	95.80	0.00	0.00
	Expense Total:	**1,988,557.00**	**2,087,946.03**	**2,087,868.00**	**1,844,086.37**	**2,130,387.00**	**0.00**
	Program: 220 - Park Services Op Surplus (Deficit):	**-1,923,557.00**	**-1,995,778.24**	**-2,034,868.00**	**-1,799,461.75**	**-2,081,392.40**	**0.00**
Program: 230 - Student Cons. Corp.							
Revenue							
001-230-200-3344	State Grant	0.00	0.00	0.00	27,276.76	0.00	0.00
001-230-200-3479	Other Fees and Charges	0.00	11,285.00	0.00	0.00	0.00	0.00

		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
						Defined Budgets	
001-230-200-3671	Donations	56,000.00	0.00	181,000.00	41,000.24	58,579.00	0.00
001-230-200-3699	Misc. Revenue	0.00	0.00	0.00	24,215.00	0.00	0.00
	Revenue Total:	**56,000.00**	**11,285.00**	**181,000.00**	**92,492.00**	**58,579.00**	**0.00**
Expense							
001-230-200-5768-018	PT Wages	85,600.00	82,935.27	140,000.00	70,593.72	104,041.40	0.00
001-230-200-5768-020	Payroll Tax	8,500.00	12,948.74	14,000.00	11,410.74	10,404.00	0.00
001-230-200-5768-030	Maintenance Supplies	19,950.00	5,549.82	8,100.00	2,952.66	7,000.00	0.00
001-230-200-5768-031	Office or Class Supplies	500.00	876.33	0.00	1,058.58	0.00	0.00
001-230-200-5768-049	Registration, Dues And Subscri	0.00	270.00	0.00	1,005.53	0.00	0.00
001-230-200-5768-142	Cell Phone	0.00	97.22	0.00	194.36	0.00	0.00
001-230-200-5768-447	Utilities - Waste Disposal	0.00	0.00	0.00	0.00	300.00	0.00
	Expense Total:	**114,550.00**	**102,677.38**	**162,100.00**	**87,215.59**	**121,745.40**	**0.00**
	Program: 230 - Student Cons. Corp. Surplus (Deficit):	**-58,550.00**	**-91,392.38**	**18,900.00**	**5,276.41**	**-63,166.40**	**0.00**
Program: 240 - Grounds And Hort							
Revenue							
001-240-200-3624	Facility And Park Rentals (Short	0.00	7,552.21	0.00	704.00	0.00	0.00
001-240-200-3625	Facilities And Park Rentals (Lon	4,500.00	2,870.00	4,500.00	2,904.94	2,960.00	0.00
	Revenue Total:	**4,500.00**	**10,422.21**	**4,500.00**	**3,608.94**	**2,960.00**	**0.00**
Expense							
001-240-200-5768-030	Maintenance Supplies	13,600.00	11,963.56	13,600.00	11,815.76	13,600.00	0.00
001-240-200-5768-031	Office Or Class Supplies	0.00	177.29	0.00	744.42	0.00	0.00
001-240-200-5768-035	Small Tools And Equipment	0.00	0.00	0.00	60.79	0.00	0.00
001-240-200-5768-248	Repairs & Maint - Improvemen	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00
001-240-200-5768-447	Utilities - Waste Disposal	5,000.00	5,726.31	5,000.00	1,899.50	5,000.00	0.00
001-240-200-5768-641	Prof Fees - Other	500.00	1,827.20	500.00	0.00	500.00	0.00
	Expense Total:	**24,100.00**	**19,694.36**	**24,100.00**	**14,520.47**	**24,100.00**	**0.00**
	Program: 240 - Grounds And Hort Surplus (Deficit):	**-19,600.00**	**-9,272.15**	**-19,600.00**	**-10,911.53**	**-21,140.00**	**0.00**
Program: 250 - Vehicles And Equip							
Revenue							
001-250-200-3699	Misc. Revenue	0.00	5,996.96	0.00	0.00	0.00	0.00
001-250-200-3981	Insurance Recoveries (Non-Cap	0.00	0.00	0.00	8,950.44	0.00	0.00
	Revenue Total:	**0.00**	**5,996.96**	**0.00**	**8,950.44**	**0.00**	**0.00**

		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
						Defined Budgets	
Expense							
001-250-200-5768-030	Supplies - Vehicles	70,000.00	68,074.15	64,000.00	37,051.29	64,000.00	0.00
001-250-200-5768-032	Fuel Consumed - Vehicles	60,000.00	56,798.55	60,000.00	51,856.21	60,000.00	0.00
001-250-200-5768-035	Small Tools And Equipment	0.00	112.33	0.00	0.00	0.00	0.00
001-250-200-5768-037	Software	0.00	1,048.54	0.00	0.00	0.00	0.00
001-250-200-5768-043	Travel Expenses	0.00	3.50	0.00	0.00	0.00	0.00
001-250-200-5768-048	Repair & Maint Equipment	5,000.00	337.39	5,000.00	22,482.74	5,000.00	0.00
001-250-200-5768-049	Registration, Dues And Subscri	0.00	1,389.84	0.00	1,572.81	0.00	0.00
001-250-200-5768-641	Prof Fees - Other	0.00	468.20	6,000.00	4,526.09	6,000.00	0.00
	Expense Total:	**135,000.00**	**128,232.50**	**135,000.00**	**117,489.14**	**135,000.00**	**0.00**
	Program: 250 - Vehicles And Equip Surplus (Deficit):	**-135,000.00**	**-122,235.54**	**-135,000.00**	**-108,538.70**	**-135,000.00**	**0.00**
Program: 260 - Site Improvement							
Revenue							
001-260-200-3479	Other Fees & Charges	3,500.00	4,050.00	3,500.00	0.00	0.00	0.00
001-260-200-3621	Equipment And Vehicles Rental	0.00	5,600.00	0.00	3,675.00	9,000.00	0.00
001-260-200-3624	Facility And Park Rentals (Short	32,000.00	22,020.00	33,000.00	25,775.87	25,000.00	0.00
001-260-200-3671	Donations	0.00	10,700.00	0.00	29,388.54	0.00	0.00
001-260-200-3699	Misc. Revenue	8,000.00	3,122.00	6,000.00	1,082.10	0.00	0.00
	Revenue Total:	**43,500.00**	**45,492.00**	**42,500.00**	**59,921.51**	**34,000.00**	**0.00**
Expense							
001-260-200-5768-030	Maintenance Supplies	83,950.00	72,084.93	81,950.00	77,650.97	81,950.00	0.00
001-260-200-5768-031	Office Or Class Supplies	0.00	222.75	0.00	566.43	0.00	0.00
001-260-200-5768-045	Leases And Rentals	0.00	1,743.28	0.00	18,562.10	0.00	0.00
001-260-200-5768-248	Repairs & Maint - Improvemen	5,000.00	6,475.56	5,000.00	4,368.00	5,000.00	0.00
001-260-200-5768-641	Prof Fees - Other	0.00	11,629.58	0.00	33,754.81	0.00	0.00
	Expense Total:	**88,950.00**	**92,156.10**	**86,950.00**	**134,902.31**	**86,950.00**	**0.00**
	Program: 260 - Site Improvement Surplus (Deficit):	**-45,450.00**	**-46,664.10**	**-44,450.00**	**-74,980.80**	**-52,950.00**	**0.00**
Program: 270 - Trails-old do not use in 2025							
Revenue							
001-270-200-3699	Misc. Revenue	0.00	29,528.98	0.00	0.00	0.00	0.00
	Revenue Total:	**0.00**	**29,528.98**	**0.00**	**0.00**	**0.00**	**0.00**
	Program: 270 - Trails-old do not use in 2025 Total:	**0.00**	**29,528.98**	**0.00**	**0.00**	**0.00**	**0.00**

		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
					Defined Budgets		
Program: 271 - Trails							
Revenue							
001-271-200-3671	Donations	0.00	0.00	53,400.00	15,867.96	46,000.00	0.00
001-271-200-3699	Misc. Revenue	0.00	0.00	0.00	12,777.28	9,320.00	0.00
	Revenue Total:	**0.00**	**0.00**	**53,400.00**	**28,645.24**	**55,320.00**	**0.00**
Expense							
001-271-200-5768-018	PT wages	0.00	0.00	0.00	0.00	20,000.00	0.00
001-271-200-5768-020	Payroll Tax	0.00	0.00	0.00	0.00	200.00	0.00
001-271-200-5769-030	Maintenance Supplies	0.00	0.00	15,000.00	23,349.56	15,000.00	0.00
001-271-200-5769-045	Leases Ane Rentals	0.00	0.00	3,500.00	0.00	3,500.00	0.00
	Expense Total:	**0.00**	**0.00**	**18,500.00**	**23,349.56**	**38,700.00**	**0.00**
	Program: 271 - Trails Surplus (Deficit):	**0.00**	**0.00**	**34,900.00**	**5,295.68**	**16,620.00**	**0.00**
Program: 272 - Natural Resources							
Revenue							
001-272-200-3671	Donations	0.00	0.00	30,000.00	5,290.00	0.00	0.00
	Revenue Total:	**0.00**	**0.00**	**30,000.00**	**5,290.00**	**0.00**	**0.00**
Expense							
001-272-200-5712-030	Maintenance Supplies	29,005.00	46,642.29	44,000.00	5,432.53	28,000.00	0.00
001-272-200-5768-031	Office or Class Supplies	2,000.00	132.05	2,000.00	1,488.26	2,000.00	0.00
001-272-200-5768-045	Leases And Rentals	0.00	0.00	3,000.00	117.06	3,000.00	0.00
001-272-200-5768-641	Prof Fees - Other	115,100.00	116,820.73	53,100.00	18,902.35	38,100.00	0.00
001-272-200-5769-447	Utilites - Wast Disposal	0.00	0.00	0.00	0.00	1,000.00	0.00
	Expense Total:	**146,105.00**	**163,595.07**	**102,100.00**	**25,940.20**	**72,100.00**	**0.00**
	Program: 272 - Natural Resources Surplus (Deficit):	**-146,105.00**	**-163,595.07**	**-72,100.00**	**-20,650.20**	**-72,100.00**	**0.00**
Program: 280 - Ball Fields							
Revenue							
001-280-200-3624	Facility And Park Rentals (Short	3,000.00	1,758.50	3,000.00	15,562.84	3,000.00	0.00
001-280-200-3699	Misc. Revenue	8,000.00	257.01	8,000.00	0.00	8,000.00	0.00
	Revenue Total:	**11,000.00**	**2,015.51**	**11,000.00**	**15,562.84**	**11,000.00**	**0.00**
Expense							
001-280-200-5763-248	Repairs & Maint - Improvemen	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00

		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
						Defined Budgets	
001-280-200-5764-030	Maintenance Supplies	14,500.00	20,192.06	14,500.00	14,183.84	14,500.00	0.00
	Expense Total:	**15,500.00**	**20,192.06**	**15,500.00**	**14,183.84**	**15,500.00**	**0.00**
	Program: 280 - Ball Fields Surplus (Deficit):	**-4,500.00**	**-18,176.55**	**-4,500.00**	**1,379.00**	**-4,500.00**	**0.00**
Program: 290 - Soccer-now Fund 320							
Revenue							
001-290-200-3624	Facility And Park Rentals (Short	13,000.00	40,487.00	50,000.00	25,737.35	40,000.00	0.00
	Revenue Total:	**13,000.00**	**40,487.00**	**50,000.00**	**25,737.35**	**40,000.00**	**0.00**
Expense							
001-290-200-5764-041	Prof Fees - Other	6,600.00	16,789.50	15,000.00	9,265.62	15,000.00	0.00
001-290-200-5970-900	Transfers-Out - Other Costs All	7,000.00	0.00	35,000.00	0.00	25,000.00	0.00
	Expense Total:	**13,600.00**	**16,789.50**	**50,000.00**	**9,265.62**	**40,000.00**	**0.00**
	Program: 290 - Soccer-now Fund 320 Surplus (Deficit):	**-600.00**	**23,697.50**	**0.00**	**16,471.73**	**0.00**	**0.00**
Program: 300 - Indoor Facilities							
Revenue							
001-300-200-3624	Facility And Park Rentals (Short	40,000.00	37,095.00	41,200.00	22,430.75	40,000.00	0.00
001-300-200-3625	Facilities And Park Rentals (Lon	0.00	660.00	0.00	-1,650.00	0.00	0.00
001-300-200-3626	Housing Rentals/Leases	10,800.00	27,997.05	31,629.00	18,477.52	22,000.00	0.00
001-300-200-3627	Alcohol Use Fee	3,000.00	2,400.00	3,000.00	1,955.48	2,500.00	0.00
001-300-300-3629	Deposits refundable	0.00	0.00	0.00	500.00	0.00	0.00
	Revenue Total:	**53,800.00**	**68,152.05**	**75,829.00**	**41,713.75**	**64,500.00**	**0.00**
Expense							
001-300-200-5712-049	Registration, Dues And Subscri	0.00	190.01	0.00	0.00	0.00	0.00
001-300-200-5755-012	Over Time	500.00	0.00	500.00	0.00	500.00	0.00
001-300-200-5755-018	PT Wages	5,000.00	0.00	5,000.00	3,273.56	5,000.00	0.00
001-300-200-5755-020	Payroll Tax	650.00	0.00	650.00	601.38	650.00	0.00
001-300-200-5755-023	Life And Disability Ins	500.00	0.00	500.00	0.00	500.00	0.00
001-300-200-5755-030	Maintenance Supplies	10,000.00	2,731.80	10,000.00	5,688.37	10,000.00	0.00
001-300-200-5755-042	Telephone and Internet	0.00	140.97	0.00	588.09	0.00	0.00
001-300-200-5755-130	Janitorial Supplies	16,000.00	18,351.19	16,000.00	24,737.81	20,000.00	0.00
001-300-200-5755-142	Cell Phone	630.00	97.22	0.00	194.36	0.00	0.00
001-300-200-5755-149	Credit Card Fees	1,000.00	0.00	1,000.00	0.00	0.00	0.00
001-300-200-5755-332	Fuel For Facilities	12,000.00	6,703.49	12,000.00	736.82	12,000.00	0.00

		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
						Defined Budgets	
001-300-200-5755-348	Repair And Maint - Bldg	18,700.00	5,152.26	39,529.00	9,699.00	39,529.00	0.00
001-300-200-5755-512	Over Time	0.00	0.00	0.00	11.97	0.00	0.00
001-300-200-5755-641	Prof Fees - Other	73,000.00	3,481.37	73,000.00	180.00	23,000.00	0.00
001-300-200-5768-030	Maintenance Supplies	23,000.00	31,652.36	23,000.00	15,416.37	23,000.00	0.00
001-300-200-5768-031	Office Or Class Supplies	0.00	4,499.78	0.00	159.23	0.00	0.00
001-300-200-5768-047	Utilities - Gas	0.00	3,241.01	0.00	0.00	0.00	0.00
001-300-200-5768-641	Prof Fees - Other	0.00	78,225.91	0.00	76,868.28	0.00	0.00
	Expense Total:	**160,980.00**	**154,467.37**	**181,179.00**	**138,155.24**	**134,179.00**	**0.00**
	Program: 300 - Indoor Facilities Surplus (Deficit):	**-107,180.00**	**-86,315.32**	**-105,350.00**	**-96,441.49**	**-69,679.00**	**0.00**
Program: 310 - Aquatics General							
Revenue							
001-310-300-3417	Concession Proceeds	15,000.00	17,074.57	13,000.00	14,893.86	18,000.00	0.00
001-310-300-3699	Misc. Revenue	0.00	0.00	0.00	60.49	0.00	0.00
	Revenue Total:	**15,000.00**	**17,074.57**	**13,000.00**	**14,954.35**	**18,000.00**	**0.00**
Expense							
001-310-300-5712-010	FT Wages	244,000.00	276,950.26	210,159.00	181,331.43	201,000.00	0.00
001-310-300-5712-012	Over Time	0.00	1,120.19	0.00	2,090.58	3,000.00	0.00
001-310-300-5712-018	PT Wages	65,259.00	75,706.53	65,259.00	72,811.48	92,000.00	0.00
001-310-300-5712-020	Payroll Tax	32,665.00	35,931.24	29,945.00	29,073.43	28,000.00	0.00
001-310-300-5712-021	PERS	23,300.00	26,309.87	23,300.00	14,432.51	11,000.00	0.00
001-310-300-5712-022	Health Insurance	53,810.00	42,713.40	34,800.00	29,842.71	36,096.00	0.00
001-310-300-5712-023	Life And Disability Ins	2,500.00	1,331.02	2,500.00	825.68	1,200.00	0.00
001-310-300-5712-031	Office Or Class Supplies	6,500.00	9,943.36	6,500.00	9,372.68	6,500.00	0.00
001-310-300-5712-032	Fuel Consumed - Vehicles	500.00	0.00	0.00	20.09	0.00	0.00
001-310-300-5712-034	Items For Resale	9,500.00	5,895.70	8,000.00	8,299.96	9,000.00	0.00
001-310-300-5712-035	Small Tools And Equipment	2,000.00	11,626.91	2,000.00	1,129.32	1,000.00	0.00
001-310-300-5712-042	Telephone and Internet	15,000.00	18,525.02	17,000.00	9,823.04	15,000.00	0.00
001-310-300-5712-043	Travel Expenses	1,600.00	295.22	1,400.00	1,188.47	1,200.00	0.00
001-310-300-5712-044	Advertisement	1,000.00	0.00	250.00	191.27	0.00	0.00
001-310-300-5712-048	Repair & Maintenance Equipm	0.00	0.00	0.00	2,759.48	500.00	0.00
001-310-300-5712-049	Registration, Dues And Subscri	1,500.00	4,203.30	7,200.00	2,256.83	4,000.00	0.00

		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
						Defined Budgets	
001-310-300-5712-142	Cell Phone	1,800.00	2,094.82	0.00	735.76	0.00	0.00
001-310-300-5712-145	Copier Lease	2,500.00	1,595.14	2,500.00	798.69	3,500.00	0.00
001-310-300-5712-641	Prof Fees - Other	100.00	0.00	0.00	10,911.93	0.00	0.00
	Expense Total:	**463,534.00**	**514,241.98**	**410,813.00**	**377,895.34**	**412,996.00**	**0.00**
	Program: 310 - Aquatics General Surplus (Deficit):	**-448,534.00**	**-497,167.41**	**-397,813.00**	**-362,940.99**	**-394,996.00**	**0.00**
Program: 320 - AQ Facility							
Revenue							
001-320-300-3624	Facility Rental Short Term	0.00	6,427.63	0.00	3,520.79	0.00	0.00
001-320-300-3699	Misc. Revenue	0.00	52.00	0.00	0.00	0.00	0.00
	Revenue Total:	**0.00**	**6,479.63**	**0.00**	**3,520.79**	**0.00**	**0.00**
Expense							
001-320-300-5712-012	Over Time	0.00	1,021.03	0.00	0.00	0.00	0.00
001-320-300-5712-020	Payroll Tax	0.00	87.00	0.00	0.00	0.00	0.00
001-320-300-5712-021	PERS	0.00	1,191.10	0.00	0.00	0.00	0.00
001-320-300-5762-010	FT Wages	193,600.00	184,533.49	119,145.00	111,430.76	160,000.00	0.00
001-320-300-5762-018	PT Wages	20,000.00	17,330.41	20,000.00	15,177.16	59,500.00	0.00
001-320-300-5762-020	Payroll Tax	24,630.00	20,897.31	16,470.00	16,205.38	25,130.00	0.00
001-320-300-5762-021	PERS	18,500.00	16,628.94	18,500.00	8,678.88	8,500.00	0.00
001-320-300-5762-022	Health Insurance	42,160.00	35,308.38	25,600.00	23,677.16	36,096.00	0.00
001-320-300-5762-023	Life And Disability Ins	1,200.00	855.10	1,200.00	534.38	1,200.00	0.00
001-320-300-5762-030	Maintenance Supplies	25,000.00	22,866.03	25,000.00	16,980.37	25,000.00	0.00
001-320-300-5762-031	Office Or Class Supplies	0.00	89.49	0.00	18.55	0.00	0.00
001-320-300-5762-035	Small Tools And Equipment	20,000.00	18,779.27	20,000.00	18,217.80	20,000.00	0.00
001-320-300-5762-037	Computer Software	3,500.00	4,153.38	3,500.00	4,357.01	3,500.00	0.00
001-320-300-5762-039	Supplies- Chemicals	75,000.00	109,847.97	58,000.00	89,538.89	58,000.00	0.00
001-320-300-5762-042	Telephone and Internet	0.00	291.84	0.00	31.00	0.00	0.00
001-320-300-5762-043	Travel Expenses	400.00	410.20	400.00	345.05	400.00	0.00
001-320-300-5762-045	Leases And Rentals	5,000.00	3,746.59	5,000.00	3,914.35	5,000.00	0.00
001-320-300-5762-048	Repair & Maint Equipment	15,000.00	23,948.76	15,000.00	25,658.16	15,000.00	0.00
001-320-300-5762-049	Registration, Dues And Subscri	1,500.00	50.00	1,500.00	2,195.00	1,500.00	0.00
001-320-300-5762-130	Janitorial Supplies	11,000.00	11,229.73	9,000.00	11,410.82	10,000.00	0.00

		Defined Budgets					
		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
001-320-300-5762-142	Cell Phone	2,500.00	1,155.64	0.00	444.23	0.00	0.00
001-320-300-5762-147	Utilities-Water And/or Sewer	30,000.00	40,918.06	30,000.00	33,807.86	30,000.00	0.00
001-320-300-5762-332	Fuel For Facilities	125,000.00	112,739.07	120,000.00	141,706.77	130,000.00	0.00
001-320-300-5762-347	Utilities - Electricity	131,000.00	141,284.67	119,000.00	116,772.60	130,000.00	0.00
001-320-300-5762-348	Repair And Maint - Bldg	6,000.00	0.00	6,000.00	5,639.92	6,000.00	0.00
001-320-300-5762-447	Utilities - Waste Disposal	3,300.00	6,325.99	3,300.00	5,380.33	4,500.00	0.00
001-320-300-5762-541	Empl Background Chks	100.00	0.00	100.00	0.00	100.00	0.00
001-320-300-5762-641	Prof Fees - Other	14,400.00	4,984.40	9,400.00	2,743.96	9,400.00	0.00
	Expense Total:	**768,790.00**	**780,673.85**	**626,115.00**	**654,866.39**	**738,826.00**	**0.00**
	Program: 320 - AQ Facility Surplus (Deficit):	**-768,790.00**	**-774,194.22**	**-626,115.00**	**-651,345.60**	**-738,826.00**	**0.00**
Program: 330 - Swim Lessons							
Revenue							
001-330-300-3476	Program Fees	338,000.00	573,448.00	445,000.00	247,074.77	528,800.00	0.00
	Revenue Total:	**338,000.00**	**573,448.00**	**445,000.00**	**247,074.77**	**528,800.00**	**0.00**
Expense							
001-330-300-5712-010	FT Wages	0.00	12,485.87	62,620.00	48,785.85	19,075.00	0.00
001-330-300-5712-012	Over Time	0.00	369.56	500.00	303.88	500.00	0.00
001-330-300-5712-018	PT Wages	66,000.00	54,649.60	54,050.00	54,504.17	99,000.00	0.00
001-330-300-5712-020	Payroll Tax	8,580.00	8,197.96	10,862.00	15,022.23	13,700.00	0.00
001-330-300-5712-021	PERS	0.00	2,693.97	9,000.00	4,611.22	2,000.00	0.00
001-330-300-5712-022	Health Insurance	0.00	3,856.60	0.00	9,035.67	4,512.00	0.00
001-330-300-5712-023	Life And Disability Ins.	0.00	72.62	250.00	242.17	250.00	0.00
001-330-300-5712-031	Office Or Class Supplies	1,000.00	1,585.11	1,000.00	556.04	3,500.00	0.00
001-330-300-5712-035	Small Tools And Equipment	2,000.00	0.00	2,000.00	191.75	1,000.00	0.00
001-330-300-5712-043	Travel Expenses	0.00	0.00	0.00	0.00	500.00	0.00
001-330-300-5712-049	Registration, Dues and Subscri	300.00	725.00	0.00	300.00	1,000.00	0.00
001-330-300-5712-641	Prof Fees - Other	0.00	0.00	0.00	0.00	800.00	0.00
	Expense Total:	**77,880.00**	**84,636.29**	**140,282.00**	**133,552.98**	**145,837.00**	**0.00**
	Program: 330 - Swim Lessons Surplus (Deficit):	**260,120.00**	**488,811.71**	**304,718.00**	**113,521.79**	**382,963.00**	**0.00**

		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
						Defined Budgets	
Program: 340 - Water Excercise							
Revenue							
001-340-300-3476	Program Fees	34,000.00	39,532.50	39,000.00	44,778.42	46,500.00	0.00
	Revenue Total:	**34,000.00**	**39,532.50**	**39,000.00**	**44,778.42**	**46,500.00**	**0.00**
Expense							
001-340-300-5712-018	PT Wages	17,796.00	29,014.92	27,690.00	26,647.92	31,995.00	0.00
001-340-300-5712-020	Payroll Tax	2,320.00	3,459.90	3,599.00	3,848.77	3,599.00	0.00
001-340-300-5712-021	PERS	0.00	347.74	500.00	466.37	0.00	0.00
001-340-300-5712-031	Office Or Class Supplies	0.00	0.00	0.00	419.84	0.00	0.00
001-340-300-5712-035	Small Tools And Equipment	1,500.00	910.19	1,500.00	799.44	1,500.00	0.00
001-340-300-5712-049	Registration, Dues And Subscri	1,500.00	76.00	350.00	0.00	350.00	0.00
	Expense Total:	**23,116.00**	**33,808.75**	**33,639.00**	**32,182.34**	**37,444.00**	**0.00**
	Program: 340 - Water Excercise Surplus (Deficit):	**10,884.00**	**5,723.75**	**5,361.00**	**12,596.08**	**9,056.00**	**0.00**
Program: 350 - Public Swim							
Revenue							
001-350-300-3473	Activity Fees	253,000.00	186,413.03	118,000.00	217,003.63	209,000.00	0.00
001-350-300-3474	Event Admissions	12,000.00	1,619.93	6,000.00	0.00	3,000.00	0.00
001-350-300-3476	Program Fees	0.00	160,246.60	86,250.00	50,726.89	93,000.00	0.00
001-350-300-3624	Facility And Park Rentals (Short	58,000.00	94,706.06	68,000.00	70,708.49	89,000.00	0.00
	Revenue Total:	**323,000.00**	**442,985.62**	**278,250.00**	**338,439.01**	**394,000.00**	**0.00**
Expense							
001-350-300-5712-010	FT Wages	0.00	89,792.29	149,337.00	115,454.54	168,595.00	0.00
001-350-300-5712-012	Over Time	0.00	4,218.79	1,000.00	7,205.13	0.00	0.00
001-350-300-5712-018	PT Wages	180,000.00	308,898.64	292,550.00	285,001.15	495,000.00	0.00
001-350-300-5712-019	RPT Wages	107,552.00	1,648.91	0.00	2,508.55	0.00	0.00
001-350-300-5712-020	Payroll Tax	36,545.00	50,531.97	54,243.00	64,087.92	69,500.00	0.00
001-350-300-5712-021	PERS	10,600.00	14,504.55	10,600.00	11,377.71	14,500.00	0.00
001-350-300-5712-022	Health Insurance	23,500.00	18,568.40	18,400.00	21,595.97	29,520.00	0.00
001-350-300-5712-023	Life And Disability Ins	1,200.00	485.10	1,200.00	592.94	1,200.00	0.00
001-350-300-5712-031	Office Or Class Supplies	200.00	665.14	200.00	984.62	300.00	0.00
001-350-300-5712-035	Small Tools And Equipment	4,000.00	10,819.54	4,000.00	2,369.85	4,000.00	0.00
001-350-300-5712-044	Advertisement	300.00	0.00	0.00	0.00	0.00	0.00

		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
						Defined Budgets	
001-350-300-5712-049	Registration, Dues And Subscri	750.00	2,338.95	0.00	0.00	0.00	0.00
001-350-300-5712-541	Empl Background Chks	200.00	34.00	200.00	0.00	0.00	0.00
001-350-300-5712-641	Prof Fees - Other	0.00	0.00	0.00	0.00	8,000.00	0.00
	Expense Total:	**364,847.00**	**502,506.28**	**531,730.00**	**511,178.38**	**790,615.00**	**0.00**
	Program: 350 - Public Swim Surplus (Deficit):	**-41,847.00**	**-59,520.66**	**-253,480.00**	**-172,739.37**	**-396,615.00**	**0.00**
Program: 360 - AQ BD Parties							
Revenue							
001-360-300-3473	Activity Fees	26,000.00	22,809.93	22,000.00	17,034.83	31,000.00	0.00
	Revenue Total:	**26,000.00**	**22,809.93**	**22,000.00**	**17,034.83**	**31,000.00**	**0.00**
Expense							
001-360-300-5712-031	Office Or Class Supplies	2,000.00	1,469.66	2,000.00	590.27	2,000.00	0.00
	Expense Total:	**2,000.00**	**1,469.66**	**2,000.00**	**590.27**	**2,000.00**	**0.00**
	Program: 360 - AQ BD Parties Surplus (Deficit):	**24,000.00**	**21,340.27**	**20,000.00**	**16,444.56**	**29,000.00**	**0.00**
Program: 370 - Swim Team							
Revenue							
001-370-300-3476	Program Fees	275,000.00	213,293.75	175,000.00	200,276.95	208,000.00	0.00
001-370-300-3479	Other Fees & Charges	55,000.00	29,525.89	50,000.00	33,297.54	50,000.00	0.00
001-370-300-3671	Donations	0.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00
001-370-300-3699	Misc. Revenue	0.00	1,083.24	0.00	1,713.00	0.00	0.00
	Revenue Total:	**330,000.00**	**253,902.88**	**235,000.00**	**245,287.49**	**268,000.00**	**0.00**
Expense							
001-370-300-5711-149	Credit Card Fees	9,350.00	5,400.46	9,350.00	6,780.67	11,000.00	0.00
001-370-300-5712-010	FT Wages	95,000.00	113,689.44	124,659.00	107,415.16	134,986.00	0.00
001-370-300-5712-012	Over Time	800.00	754.46	500.00	303.87	0.00	0.00
001-370-300-5712-018	PT Wages	78,200.00	43,805.38	1,500.00	7,381.12	10,200.00	0.00
001-370-300-5712-020	Payroll Tax	19,300.00	14,630.62	9,768.00	14,282.79	16,169.00	0.00
001-370-300-5712-021	PERS	8,400.00	11,981.94	13,000.00	8,473.35	7,280.00	0.00
001-370-300-5712-022	Health Insurance	11,700.00	23,025.31	20,551.00	20,854.99	27,072.00	0.00
001-370-300-5712-023	Life And Disability Ins	550.00	477.56	550.00	501.66	550.00	0.00
001-370-300-5712-031	Office Or Class Supplies	2,000.00	0.00	1,000.00	374.70	1,000.00	0.00
001-370-300-5712-032	Fuel Consumed - Vehicles	500.00	0.00	0.00	0.00	0.00	0.00
001-370-300-5712-037	Computer Software	1,500.00	1,482.49	0.00	0.00	0.00	0.00

		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
						Defined Budgets	
001-370-300-5712-038	Computer Equipment	0.00	0.00	0.00	1,863.30	0.00	0.00
001-370-300-5712-042	Telephone and Internet	400.00	252.98	0.00	0.00	0.00	0.00
001-370-300-5712-043	Travel Expenses	16,500.00	10,177.16	14,800.00	16,629.47	4,000.00	0.00
001-370-300-5712-044	Advertisement	0.00	274.00	0.00	0.00	0.00	0.00
001-370-300-5712-049	Registration, Dues And Subscri	1,500.00	11,058.48	1,600.00	1,505.96	1,600.00	0.00
001-370-300-5712-142	Cell Phone	1,200.00	536.83	0.00	374.82	0.00	0.00
001-370-300-5712-148	Repair & Maint - Computers	500.00	0.00	0.00	0.00	0.00	0.00
001-370-300-5712-541	Empl Background Chks	100.00	0.00	0.00	37.50	0.00	0.00
001-370-300-5712-549	Meet Fees	55,000.00	41,985.57	50,000.00	40,591.41	50,000.00	0.00
	Expense Total:	**302,500.00**	**279,532.68**	**247,278.00**	**227,370.77**	**263,857.00**	**0.00**
	Program: 370 - Swim Team Surplus (Deficit):	**27,500.00**	**-25,629.80**	**-12,278.00**	**17,916.72**	**4,143.00**	**0.00**
Program: 380 - Masters Team							
Revenue							
001-380-300-3473	Activity Fees	0.00	4,701.63	0.00	0.00	0.00	0.00
001-380-300-3476	Program Fees	175,000.00	214,687.13	125,400.00	197,163.81	230,000.00	0.00
001-380-300-3479	Other Fees & Charges	0.00	-4,632.71	0.00	-1,360.64	0.00	0.00
	Revenue Total:	**175,000.00**	**214,756.05**	**125,400.00**	**195,803.17**	**230,000.00**	**0.00**
Expense							
001-380-300-5711-149	Credit Card Fees	5,845.00	89.90	0.00	3,281.65	3,000.00	0.00
001-380-300-5712-010	FT Wages	86,500.00	72,625.80	92,500.00	80,246.91	116,881.00	0.00
001-380-300-5712-018	PT Wages	15,050.00	15,080.60	9,000.00	15,618.54	12,000.00	0.00
001-380-300-5712-020	Payroll Tax	11,000.00	10,193.82	15,543.00	11,941.19	15,000.00	0.00
001-380-300-5712-021	PERS	8,300.00	8,084.24	8,600.00	6,228.99	6,320.00	0.00
001-380-300-5712-022	Health Insurance	11,700.00	11,708.42	9,198.00	8,360.97	22,560.00	0.00
001-380-300-5712-023	Life And Disability Ins	500.00	399.39	500.00	362.23	500.00	0.00
001-380-300-5712-031	Office Or Class Supplies	200.00	529.60	200.00	1,146.56	1,000.00	0.00
001-380-300-5712-037	Computer Software	300.00	653.02	400.00	0.00	400.00	0.00
001-380-300-5712-042	Telephone and Internet	600.00	281.54	0.00	31.00	0.00	0.00
001-380-300-5712-043	Travel Expenses	2,000.00	0.00	2,000.00	0.00	2,500.00	0.00
001-380-300-5712-045	Leases and Rentals	0.00	0.00	0.00	1,575.00	1,500.00	0.00
001-380-300-5712-049	Registration, Dues And Subscri	100.00	307.89	0.00	317.43	200.00	0.00

		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
						Defined Budgets	
001-380-300-5712-142	Cell Phone	600.00	301.87	0.00	194.36	0.00	0.00
001-380-300-5712-148	Repair & Maint - Computers	100.00	0.00	0.00	0.00	0.00	0.00
	Expense Total:	**142,795.00**	**120,256.09**	**137,941.00**	**129,304.83**	**181,861.00**	**0.00**
	Program: 380 - Masters Team Surplus (Deficit):	**32,205.00**	**94,499.96**	**-12,541.00**	**66,498.34**	**48,139.00**	**0.00**
Program: 390 - Water Safety							
Revenue							
001-390-300-3417	Concession Proceeds	0.00	27.48	0.00	24.73	0.00	0.00
001-390-300-3476	Program Fees	17,000.00	24,919.00	26,000.00	33,745.36	40,235.00	0.00
	Revenue Total:	**17,000.00**	**24,946.48**	**26,000.00**	**33,770.09**	**40,235.00**	**0.00**
Expense							
001-390-300-5712-018	PT Wages	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00
001-390-300-5712-020	Payroll Tax	130.00	0.00	130.00	0.00	120.00	0.00
001-390-300-5712-031	Office Or Class Supplies	300.00	1,061.48	300.00	592.94	1,000.00	0.00
001-390-300-5712-035	Small Tools And Equipment	800.00	1,065.88	1,000.00	1,936.10	1,000.00	0.00
001-390-300-5712-049	Registration, Dues And Subscri	1,500.00	2,491.00	2,000.00	5,681.79	5,000.00	0.00
	Expense Total:	**3,730.00**	**4,618.36**	**4,430.00**	**8,210.83**	**8,120.00**	**0.00**
	Program: 390 - Water Safety Surplus (Deficit):	**13,270.00**	**20,328.12**	**21,570.00**	**25,559.26**	**32,115.00**	**0.00**
Program: 410 - Sailing							
Revenue							
001-410-300-3476	Program Fees	133,000.00	90,659.25	100,000.00	84,761.64	96,660.00	0.00
001-410-300-3479	Other Fees & Charges	0.00	0.00	0.00	2,691.42	0.00	0.00
001-410-300-3691	Sale of Scrap or Junk	0.00	2,600.00	0.00	18,400.00	0.00	0.00
	Revenue Total:	**133,000.00**	**93,259.25**	**100,000.00**	**105,853.06**	**96,660.00**	**0.00**
Expense							
001-410-300-5712-012	Over Time	150.00	529.99	150.50	55.28	0.00	0.00
001-410-300-5712-018	PT Wages	54,500.00	51,796.59	55,000.00	44,520.33	61,465.00	0.00
001-410-300-5712-020	Payroll Tax	7,085.00	7,480.65	7,150.00	6,506.43	6,157.00	0.00
001-410-300-5712-030	Maintenance Supplies	2,500.00	551.72	2,500.00	801.55	1,175.00	0.00
001-410-300-5712-031	Office Or Class Supplies	1,750.00	866.77	1,251.00	259.09	625.00	0.00
001-410-300-5712-032	Fuel Consumed - Vehicles	750.00	521.97	751.00	444.69	750.00	0.00
001-410-300-5712-035	Small Tools And Equipment	500.00	2,593.14	725.00	460.83	650.00	0.00
001-410-300-5712-042	Telephone and Internet	425.00	0.00	0.00	0.00	0.00	0.00

		Defined Budgets					
		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
001-410-300-5712-044	Advertisement	150.00	0.00	0.00	0.00	0.00	0.00
001-410-300-5712-045	Leases And Rentals	22,500.00	11,106.20	5,553.00	13,620.60	14,050.00	0.00
001-410-300-5712-048	Repair & Maint Equipment	2,500.00	5,342.60	4,000.00	655.20	3,000.00	0.00
001-410-300-5712-049	Registration, Dues And Subscri	1,500.00	38.00	0.00	40.00	500.00	0.00
001-410-300-5712-064	Machinery & Equipment	1,000.00	0.00	0.00	0.00	0.00	0.00
001-410-300-5712-142	Cell Phone	500.00	0.00	0.00	0.00	0.00	0.00
001-410-300-5712-641	Prof Fees - Other	500.00	98.88	500.00	82.40	6,300.00	0.00
	Expense Total:	**96,310.00**	**80,926.51**	**77,580.50**	**67,446.40**	**94,672.00**	**0.00**
	Program: 410 - Sailing Surplus (Deficit):	**36,690.00**	**12,332.74**	**22,419.50**	**38,406.66**	**1,988.00**	**0.00**
Program: 420 - Paddling							
Revenue							
001-420-300-3476	Program Fees	81,000.00	61,638.00	60,000.00	41,955.25	81,210.00	0.00
001-420-300-3671	Donations	0.00	0.00	9,000.00	9,000.00	0.00	0.00
	Revenue Total:	**81,000.00**	**61,638.00**	**69,000.00**	**50,955.25**	**81,210.00**	**0.00**
Expense							
001-420-300-5712-012	Over Time	150.00	116.37	151.00	26.80	0.00	0.00
001-420-300-5712-018	PT Wages	32,250.00	34,107.22	31,123.76	35,506.10	38,415.00	0.00
001-420-300-5712-020	Payroll Tax	4,193.00	5,104.85	4,045.00	5,682.13	3,842.00	0.00
001-420-300-5712-030	Maintenance Supplies	250.00	219.92	425.00	81.14	500.00	0.00
001-420-300-5712-031	Office Or Class Supplies	3,000.00	438.98	1,200.00	270.99	300.00	0.00
001-420-300-5712-032	Fuel Consumed - Vehicles	200.00	0.00	230.00	0.00	200.00	0.00
001-420-300-5712-035	Small Tools And Equipment	500.00	5,749.54	10,000.00	6,031.05	4,500.00	0.00
001-420-300-5712-042	Telephone and Internet	480.00	126.49	0.00	0.00	0.00	0.00
001-420-300-5712-043	Travel Expenses	0.00	0.00	0.00	121.30	0.00	0.00
001-420-300-5712-044	Advertisement	150.00	0.00	0.00	0.00	0.00	0.00
001-420-300-5712-045	Leases and Rentals	0.00	0.00	5,553.00	13,620.60	14,050.00	0.00
001-420-300-5712-048	Repair & Maint Equipment	1,000.00	0.00	170.00	0.00	200.00	0.00
001-420-300-5712-049	Registration, Dues And Subscri	500.00	96.00	400.00	120.00	400.00	0.00
001-420-300-5712-142	Cell Phone	0.00	174.65	0.00	0.00	0.00	0.00

		Defined Budgets					
		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
001-420-300-5712-641	Prof Fees - Other	1,250.00	0.00	500.00	0.00	200.00	0.00
	Expense Total:	**43,923.00**	**46,134.02**	**53,797.76**	**61,460.11**	**62,607.00**	**0.00**
	Program: 420 - Paddling Surplus (Deficit):	**37,077.00**	**15,503.98**	**15,202.24**	**-10,504.86**	**18,603.00**	**0.00**
Program: 450 - Concessions							
Revenue							
001-450-300-3417	Concession Proceeds	0.00	815.83	0.00	0.00	0.00	0.00
	Revenue Total:	**0.00**	**815.83**	**0.00**	**0.00**	**0.00**	**0.00**
Expense							
001-450-300-5712-034	Items For Resale	0.00	2,114.48	0.00	0.00	0.00	0.00
	Expense Total:	**0.00**	**2,114.48**	**0.00**	**0.00**	**0.00**	**0.00**
	Program: 450 - Concessions Surplus (Deficit):	**0.00**	**-1,298.65**	**0.00**	**0.00**	**0.00**	**0.00**
Program: 520 - Art Classes							
Revenue							
001-520-300-3476	Program Fees	35,000.00	46,890.79	45,366.00	31,095.85	70,465.00	0.00
001-520-300-3477	Contracted Class Program Fees	25,100.00	30,712.00	32,300.00	14,621.50	44,880.00	0.00
	Revenue Total:	**60,100.00**	**77,602.79**	**77,666.00**	**45,717.35**	**115,345.00**	**0.00**
Expense							
001-520-200-5712-641	Prof Fees - Other	0.00	0.00	0.00	100.00	0.00	0.00
001-520-300-5712-018	PT Wages	9,600.00	13,769.61	16,602.00	13,043.43	31,749.00	0.00
001-520-300-5712-020	Payroll Tax	1,248.00	1,827.86	2,158.00	2,101.60	3,174.00	0.00
001-520-300-5712-031	Office Or Class Supplies	2,000.00	1,093.22	2,000.00	1,116.38	2,000.00	0.00
001-520-300-5712-035	Small Tools And Equipment	350.00	0.00	300.00	0.00	300.00	0.00
001-520-300-5712-049	Registration, Dues And Subscri	100.00	38.00	175.00	363.94	200.00	0.00
001-520-300-5712-449	Contracted Class Fees	17,600.00	15,890.00	23,777.00	17,270.00	33,200.00	0.00
	Expense Total:	**30,898.00**	**32,618.69**	**45,012.00**	**33,995.35**	**70,623.00**	**0.00**
	Program: 520 - Art Classes Surplus (Deficit):	**29,202.00**	**44,984.10**	**32,654.00**	**11,722.00**	**44,722.00**	**0.00**
Program: 530 - Pottery							
Revenue							
001-530-300-3417	Concession	0.00	326.88	0.00	1,334.76	7,000.00	0.00
001-530-300-3476	Program Fees	170,000.00	217,561.05	175,817.00	92,443.30	190,550.00	0.00
001-530-300-3477	Contracted Instructor revenue	0.00	616.15	3,630.00	2,032.68	0.00	0.00
001-530-300-3479	Other Fees & Charges	1,500.00	10,615.30	0.00	0.00	0.00	0.00
001-530-300-3671	Donations	0.00	980.30	1,500.00	2,423.73	1,500.00	0.00

		Defined Budgets					
		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
001-530-300-3691	Sale Of Scrap And Junk	0.00	600.00	0.00	4,400.00	0.00	0.00
	Revenue Total:	**171,500.00**	**230,699.68**	**180,947.00**	**102,634.47**	**199,050.00**	**0.00**
Expense							
001-530-300-5712-018	PT Wages	77,000.00	85,502.72	84,763.44	77,434.87	86,011.00	0.00
001-530-300-5712-020	Payroll Tax	10,010.00	10,915.55	11,019.00	11,983.49	8,601.00	0.00
001-530-300-5712-021	PERS	0.00	0.00	0.00	0.00	1,300.00	0.00
001-530-300-5712-031	Office Or Class Supplies	7,000.00	15,114.98	12,750.00	10,775.75	13,000.00	0.00
001-530-300-5712-034	Items for Resale	0.00	0.00	4,500.00	1,889.67	4,650.00	0.00
001-530-300-5712-035	Small Tools And Equipment	300.00	170.34	0.00	1,458.49	2,500.00	0.00
001-530-300-5712-042	Telephone and Internet	2,000.00	2,057.99	2,395.00	922.79	1,500.00	0.00
001-530-300-5712-043	Travel Expenses	150.00	0.00	250.00	0.00	300.00	0.00
001-530-300-5712-048	Repair & Maint Equipment	300.00	190.32	300.00	0.00	150.00	0.00
001-530-300-5712-049	Registration, Dues And Subscri	500.00	0.00	500.00	497.84	500.00	0.00
001-530-300-5712-064	Other Machinery & Equipment	0.00	763.86	1,000.00	0.00	7,100.00	0.00
001-530-300-5712-641	Prof Fees - Other	500.00	0.00	500.00	0.00	32,840.00	0.00
	Expense Total:	**97,760.00**	**114,715.76**	**117,977.44**	**104,962.90**	**158,452.00**	**0.00**
	Program: 530 - Pottery Surplus (Deficit):	**73,740.00**	**115,983.92**	**62,969.56**	**-2,328.43**	**40,598.00**	**0.00**
Program: 550 - Music And Dance							
Revenue							
001-550-300-3477	Contracted Class Program Fees	20,600.00	0.00	0.00	0.00	0.00	0.00
	Revenue Total:	**20,600.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Expense							
001-550-300-5712-449	Contracted Class Fees	14,420.00	0.00	0.00	0.00	0.00	0.00
	Expense Total:	**14,420.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Program: 550 - Music And Dance Surplus (Deficit):	**6,180.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Program: 560 - Youth And Teen							
Revenue							
001-560-300-3476	Program Fees	165,000.00	-110.50	0.00	0.00	0.00	0.00
001-560-300-3477	Contracted Class Program Fees	80,000.00	48,436.00	0.00	0.00	0.00	0.00
	Revenue Total:	**245,000.00**	**48,325.50**	**0.00**	**0.00**	**0.00**	**0.00**
Expense							
001-560-300-5712-018	PT Wages	73,150.00	66,101.51	0.00	0.00	0.00	0.00

		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
				Defined Budgets			
001-560-300-5712-020	Payroll Tax	9,510.00	10,000.66	0.00	0.00	0.00	0.00
001-560-300-5712-021	PERS	0.00	101.62	0.00	0.00	0.00	0.00
001-560-300-5712-031	Office Or Class Supplies	6,000.00	11,499.54	0.00	0.00	0.00	0.00
001-560-300-5712-049	Registration, Dues And Subscri	200.00	30.00	0.00	0.00	0.00	0.00
001-560-300-5712-449	Contracted Class Fees	60,000.00	27,231.00	0.00	0.00	0.00	0.00
001-560-300-5712-541	Empl Background Chks	0.00	17.00	0.00	0.00	0.00	0.00
	Expense Total:	**148,860.00**	**114,981.33**	**0.00**	**0.00**	**0.00**	**0.00**
	Program: 560 - Youth And Teen Surplus (Deficit):	**96,140.00**	**-66,655.83**	**0.00**	**0.00**	**0.00**	**0.00**
Program: 561 - Youth Camps							
Revenue							
001-561-300-3476	Program Fees	0.00	109,104.50	174,175.00	175,552.91	99,215.00	0.00
001-561-300-3477	Comtracted Class Program Fee	0.00	0.00	38,240.00	31,912.50	35,045.00	0.00
	Revenue Total:	**0.00**	**109,104.50**	**212,415.00**	**207,465.41**	**134,260.00**	**0.00**
Expense							
001-561-300-5712-018	PT Wages	0.00	0.00	115,769.10	72,605.21	64,752.00	0.00
001-561-300-5712-020	Payroll Tax	0.00	0.00	15,649.00	12,304.18	6,475.00	0.00
001-561-300-5712-021	PERS	0.00	0.00	0.00	40.30	0.00	0.00
001-561-300-5712-031	Office or Class Supplies	0.00	0.00	8,200.00	8,309.95	6,000.00	0.00
001-561-300-5712-032	Fuel Consumed - Vehicles	0.00	0.00	150.00	0.00	150.00	0.00
001-561-300-5712-049	Registration, Dues And Subscri	0.00	0.00	300.00	464.37	500.00	0.00
001-561-300-5712-243	Non-Employee Travel	0.00	5.50	1,800.00	250.00	0.00	0.00
001-561-300-5712-449	Contracted Class Fee	0.00	0.00	27,560.00	21,922.00	23,562.00	0.00
	Expense Total:	**0.00**	**5.50**	**169,428.10**	**115,896.01**	**101,439.00**	**0.00**
	Program: 561 - Youth Camps Surplus (Deficit):	**0.00**	**109,099.00**	**42,986.90**	**91,569.40**	**32,821.00**	**0.00**
Program: 570 - Canine Classes							
Revenue							
001-570-300-3476	Program Fees	0.00	-183.00	0.00	0.00	0.00	0.00
001-570-300-3477	Contracted Class Program Fees	35,000.00	50,547.50	48,880.00	19,488.73	33,895.00	0.00
	Revenue Total:	**35,000.00**	**50,364.50**	**48,880.00**	**19,488.73**	**33,895.00**	**0.00**
Expense							
001-570-300-5712-031	Office or Class Supplies	0.00	0.00	200.00	0.00	200.00	0.00

		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
					Defined Budgets		
001-570-300-5712-449	Contracted Class Fees	24,500.00	21,210.00	34,213.00	24,410.51	23,728.00	0.00
	Expense Total:	**24,500.00**	**21,210.00**	**34,413.00**	**24,410.51**	**23,928.00**	**0.00**
	Program: 570 - Canine Classes Surplus (Deficit):	**10,500.00**	**29,154.50**	**14,467.00**	**-4,921.78**	**9,967.00**	**0.00**
Program: 580 - Adult Cultural Classes							
Revenue							
001-580-300-3476	Program Fees	15,000.00	1,684.00	0.00	0.00	0.00	0.00
001-580-300-3477	Contracted Class Program Fees	4,000.00	3,911.00	0.00	0.00	0.00	0.00
	Revenue Total:	**19,000.00**	**5,595.00**	**0.00**	**0.00**	**0.00**	**0.00**
Expense							
001-580-300-5712-018	PT Wages	2,700.00	739.77	0.00	0.00	0.00	0.00
001-580-300-5712-020	Payroll Tax	350.00	65.89	0.00	0.00	0.00	0.00
001-580-300-5712-031	Office Or Class Supplies	500.00	85.83	0.00	0.00	0.00	0.00
001-580-300-5712-449	Contracted Class Fees	2,800.00	1,092.00	0.00	0.00	0.00	0.00
	Expense Total:	**6,350.00**	**1,983.49**	**0.00**	**0.00**	**0.00**	**0.00**
	Program: 580 - Adult Cultural Classes Surplus (Deficit):	**12,650.00**	**3,611.51**	**0.00**	**0.00**	**0.00**	**0.00**
Program: 600 - Outdoor General							
Revenue							
001-600-300-3671	Donations	6,000.00	0.00	0.00	0.00	0.00	0.00
001-600-300-3699	Misc. Revenue	0.00	652.50	0.00	0.00	0.00	0.00
	Revenue Total:	**6,000.00**	**652.50**	**0.00**	**0.00**	**0.00**	**0.00**
Expense							
001-600-300-5712-010	FT Wages	79,200.00	79,109.34	84,736.00	70,311.50	90,116.00	0.00
001-600-300-5712-020	Payroll Tax	8,515.00	8,092.84	8,887.00	8,804.11	9,338.00	0.00
001-600-300-5712-021	PERS	7,600.00	7,360.30	8,001.10	5,522.16	4,866.00	0.00
001-600-300-5712-022	Health Insurance	11,700.00	11,708.42	9,200.00	7,663.60	10,248.00	0.00
001-600-300-5712-023	Life And Disability Ins	440.00	376.14	440.00	326.56	440.00	0.00
001-600-300-5712-031	Office Or Class Supplies	6,200.00	4,051.08	500.00	27.32	500.00	0.00
001-600-300-5712-042	Telephone and Internet	120.00	281.54	0.00	31.00	0.00	0.00
001-600-300-5712-043	Travel Expenses	200.00	0.00	900.00	0.00	500.00	0.00
001-600-300-5712-044	Advertisement	0.00	0.00	500.00	0.00	0.00	0.00
001-600-300-5712-049	Registration, Dues And Subscri	600.00	173.37	2,100.00	435.00	1,000.00	0.00
001-600-300-5712-142	Cell Phone	720.00	426.90	984.00	444.23	1,000.00	0.00

		Defined Budgets					
		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
001-600-300-5712-148	Repair & Maint - Computers	100.00	0.00	0.00	0.00	0.00	0.00
001-600-300-5712-242	Postage	10.00	0.00	0.00	0.00	0.00	0.00
	Expense Total:	**115,405.00**	**111,579.93**	**116,248.10**	**93,565.48**	**118,008.00**	**0.00**
	Program: 600 - Outdoor General Surplus (Deficit):	**-109,405.00**	**-110,927.43**	**-116,248.10**	**-93,565.48**	**-118,008.00**	**0.00**
Program: 610 - Sports General							
Revenue							
001-610-300-3624	ST Rental	0.00	0.00	0.00	1,136.20	0.00	0.00
001-610-300-3699	Misc. Revenue	0.00	35.00	0.00	18.32	0.00	0.00
	Revenue Total:	**0.00**	**35.00**	**0.00**	**1,154.52**	**0.00**	**0.00**
Expense							
001-610-300-5712-010	FT Wages	93,000.00	79,917.68	80,107.00	66,471.67	85,156.00	0.00
001-610-300-5712-020	Payroll Tax	7,930.00	8,449.12	8,528.00	8,479.54	8,528.00	0.00
001-610-300-5712-021	PERS	8,775.00	7,447.58	7,600.00	5,223.04	4,900.00	0.00
001-610-300-5712-022	Health Insurance	11,700.00	12,318.95	9,200.00	7,663.60	10,248.00	0.00
001-610-300-5712-023	Life And Disability Ins	450.00	388.20	450.00	320.58	450.00	0.00
001-610-300-5712-031	Office Or Class Supplies	50.00	250.72	700.00	332.17	1,500.00	0.00
001-610-300-5712-032	Fuel Consumed - Vehicles	500.00	0.00	100.00	0.00	0.00	0.00
001-610-300-5712-035	Small Tools And Equipment	500.00	0.00	0.00	0.00	0.00	0.00
001-610-300-5712-042	Telephone and Internet	144.00	408.03	0.00	31.00	0.00	0.00
001-610-300-5712-049	Registration, Dues And Subscri	1,000.00	450.53	1,750.00	492.55	1,200.00	0.00
001-610-300-5712-142	Cell Phone	720.00	476.53	0.00	194.36	0.00	0.00
001-610-300-5712-143	Travel Other Than Mileage	1,800.00	0.00	700.00	0.00	500.00	0.00
001-610-300-5712-148	Repair & Maint - Computers	120.00	0.00	0.00	0.00	0.00	0.00
	Expense Total:	**126,689.00**	**110,107.34**	**109,135.00**	**89,208.51**	**112,482.00**	**0.00**
	Program: 610 - Sports General Surplus (Deficit):	**-126,689.00**	**-110,072.34**	**-109,135.00**	**-88,053.99**	**-112,482.00**	**0.00**
Program: 630 - Fitness							
Revenue							
001-630-300-3476	Program Fees	52,250.00	48,857.96	34,670.00	25,588.48	59,878.00	0.00
001-630-300-3477	Contracted Class Program Fees	16,720.00	18,437.50	4,055.00	7,586.50	0.00	0.00
	Revenue Total:	**68,970.00**	**67,295.46**	**38,725.00**	**33,174.98**	**59,878.00**	**0.00**
Expense							
001-630-300-5712-010	FT Wages	0.00	0.00	0.00	0.00	16,105.00	0.00

		Defined Budgets					
		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
001-630-300-5712-018	PT Wages	23,500.00	20,164.11	15,480.00	13,690.61	18,802.00	0.00
001-630-300-5712-020	Payroll Tax	3,055.00	2,544.80	2,012.00	2,063.06	3,675.00	0.00
001-630-300-5712-021	PERS	0.00	0.00	0.00	0.00	870.00	0.00
001-630-300-5712-022	Health Insurance	0.00	0.00	0.00	0.00	2,049.00	0.00
001-630-300-5712-023	Life and Disability Ins	0.00	0.00	0.00	0.00	200.00	0.00
001-630-300-5712-031	Office Or Class Supplies	500.00	194.80	500.00	242.32	500.00	0.00
001-630-300-5712-035	Small Tools And Equipment	200.00	0.00	0.00	240.77	0.00	0.00
001-630-300-5712-049	Registration, Dues And Subscri	0.00	38.00	0.00	118.56	0.00	0.00
001-630-300-5712-449	Contracted Class Fees	8,400.00	14,599.20	2,838.50	1,868.30	0.00	0.00
	Expense Total:	**35,655.00**	**37,540.91**	**20,830.50**	**18,223.62**	**42,201.00**	**0.00**
	Program: 630 - Fitness Surplus (Deficit):	**33,315.00**	**29,754.55**	**17,894.50**	**14,951.36**	**17,677.00**	**0.00**
Program: 640 - Tennis							
Revenue							
001-640-300-3473	Activity Fee	0.00	0.00	0.00	-70.00	3,500.00	0.00
001-640-300-3476	Program Fees	125,400.00	87,629.24	65,301.50	44,094.47	63,500.00	0.00
001-640-300-3477	Contracted Class Program Fees	0.00	960.00	0.00	550.00	0.00	0.00
	Revenue Total:	**125,400.00**	**88,589.24**	**65,301.50**	**44,574.47**	**67,000.00**	**0.00**
Expense							
001-640-300-5712-010	FT Wages	0.00	0.00	0.00	0.00	17,073.00	0.00
001-640-300-5712-018	PT Wages	45,000.00	41,166.96	24,699.00	15,119.88	31,140.00	0.00
001-640-300-5712-020	Payroll Tax	5,850.00	5,852.73	3,210.00	2,395.61	4,495.00	0.00
001-640-300-5712-021	PERS	0.00	0.00	0.00	0.00	525.00	0.00
001-640-300-5712-022	Health Insurance	0.00	0.00	0.00	0.00	1,200.00	0.00
001-640-300-5712-031	Office Or Class Supplies	1,000.00	550.38	600.00	776.95	1,000.00	0.00
001-640-300-5712-035	Small Tools And Equipment	1,000.00	341.62	0.00	0.00	500.00	0.00
001-640-300-5712-048	Repair & Maint Equipment	150.00	0.00	0.00	0.00	0.00	0.00
001-640-300-5712-049	Registration, Dues And Subscri	0.00	0.00	0.00	111.15	0.00	0.00
	Expense Total:	**53,000.00**	**47,911.69**	**28,509.00**	**18,403.59**	**55,933.00**	**0.00**
	Program: 640 - Tennis Surplus (Deficit):	**72,400.00**	**40,677.55**	**36,792.50**	**26,170.88**	**11,067.00**	**0.00**
Program: 650 - Sp Classes/Camps							
Revenue							
001-650-300-3476	Program Fees	140,000.00	148,077.00	168,569.00	123,983.00	175,000.00	0.00

				Defined Budgets			
		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
001-650-300-3477	Contracted Class Program Fees	94,000.00	67,874.50	116,557.00	23,131.24	71,445.00	0.00
	Revenue Total:	**234,000.00**	**215,951.50**	**285,126.00**	**147,114.24**	**246,445.00**	**0.00**
Expense							
001-650-300-5712-018	PT Wages	47,000.00	47,237.95	87,710.91	73,384.18	95,000.00	0.00
001-650-300-5712-020	Payroll Tax	6,110.00	7,199.30	11,402.00	12,168.05	9,500.00	0.00
001-650-300-5712-021	PERS	0.00	101.21	1,691.00	573.32	858.00	0.00
001-650-300-5712-031	Office Or Class Supplies	7,000.00	6,381.68	1,000.00	2,239.89	1,100.00	0.00
001-650-300-5712-035	Small Tools And Equipment	1,000.00	1,000.00	0.00	0.00	0.00	0.00
001-650-300-5712-049	Registration Dues And Subscrip	0.00	76.00	0.00	867.61	400.00	0.00
001-650-300-5712-449	Contracted Class Fees	66,000.00	35,224.70	87,655.00	33,955.30	43,123.50	0.00
	Expense Total:	**127,110.00**	**97,220.84**	**189,458.91**	**123,188.35**	**149,981.50**	**0.00**
Program: 650 - Sp Classes/Camps Surplus (Deficit):		**106,890.00**	**118,730.66**	**95,667.09**	**23,925.89**	**96,463.50**	**0.00**
Program: 660 - Outdoor Adventures							
Revenue							
001-660-300-3476	Program Fees	95,000.00	133,756.66	139,254.00	67,740.88	115,000.00	0.00
001-660-300-3477	Contracted Class Program Fees	35,500.00	52,429.00	47,268.00	44,134.71	53,743.00	0.00
001-660-300-3621	Equipment And Vehicles Rental	600.00	2,029.00	-600.00	29.00	0.00	0.00
001-660-300-3624	Facility ST Rental/Lease	0.00	-462.00	0.00	0.00	0.00	0.00
001-660-300-3629	Deposits Refundable	0.00	564.00	0.00	-96.00	0.00	0.00
001-660-300-3699	Misc. Revemie	0.00	100.00	0.00	0.00	0.00	0.00
	Revenue Total:	**131,100.00**	**188,416.66**	**185,922.00**	**111,808.59**	**168,743.00**	**0.00**
Expense							
001-660-300-5712-012	Over Time	250.00	1,699.14	250.00	53.59	0.00	0.00
001-660-300-5712-018	PT Wages	37,500.00	50,654.94	54,979.52	43,938.18	62,000.00	0.00
001-660-300-5712-020	Payroll Tax	4,875.00	6,650.50	7,147.00	7,024.55	6,200.00	0.00
001-660-300-5712-030	Maintenance Supplies	500.00	35.53	100.00	1,061.01	750.00	0.00
001-660-300-5712-031	Office Or Class Supplies	3,500.00	613.57	2,650.00	1,138.43	100.00	0.00
001-660-300-5712-032	Fuel Consumed - Vehicles	800.00	150.60	805.00	147.79	400.00	0.00
001-660-300-5712-035	Small Tools And Equipment	250.00	557.14	321.00	0.00	0.00	0.00
001-660-300-5712-042	Telephone and Internet	450.00	0.00	0.00	0.00	0.00	0.00
001-660-300-5712-043	Travel Expenses	300.00	139.75	88.00	0.00	200.00	0.00
001-660-300-5712-044	Advertisement	250.00	0.00	0.00	49.99	0.00	0.00

		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
					Defined Budgets		
001-660-300-5712-048	Repair & Maint Equipment	250.00	0.00	0.00	0.00	0.00	0.00
001-660-300-5712-049	Registration, Dues And Subscri	600.00	671.09	1,535.00	1,018.58	1,990.00	0.00
001-660-300-5712-243	Non Employee Travel	250.00	502.80	158.00	828.30	800.00	0.00
001-660-300-5712-449	Contracted Class Fees	28,400.00	30,788.00	37,812.00	42,094.40	42,995.00	0.00
001-660-300-5712-641	Prof Fees - Other	300.00	2,125.10	800.00	1,294.92	1,200.00	0.00
001-660-300-5947-364	Machinery & Equipment	500.00	0.00	0.00	0.00	0.00	0.00
	Expense Total:	**78,975.00**	**94,588.16**	**106,645.52**	**98,649.74**	**116,635.00**	**0.00**
	Program: 660 - Outdoor Adventures Surplus (Deficit):	**52,125.00**	**93,828.50**	**79,276.48**	**13,158.85**	**52,108.00**	**0.00**
Program: 670 - Sport Leagues							
Revenue							
001-670-300-3473	Activity Fees	0.00	0.00	10,164.00	11,824.21	11,000.00	0.00
001-670-300-3476	Program Fees	98,250.00	136,052.91	130,208.00	62,286.98	100,000.00	0.00
001-670-300-3477	Contracted Fees	120,000.00	17,546.00	39,100.00	-1,488.50	0.00	0.00
	Revenue Total:	**218,250.00**	**153,598.91**	**179,472.00**	**72,622.69**	**111,000.00**	**0.00**
Expense							
001-670-300-5712-018	PT Wages	16,125.00	16,685.05	33,763.02	26,756.63	44,159.00	0.00
001-670-300-5712-020	Payroll Tax	2,100.00	1,708.25	8,679.00	4,187.98	4,415.00	0.00
001-670-300-5712-021	PERS	0.00	77.40	1,691.30	1,058.11	858.00	0.00
001-670-300-5712-031	Office Or Class Supplies	12,000.00	10,567.57	19,468.00	14,139.30	11,500.00	0.00
001-670-300-5712-035	Small Tools And Equipment	1,000.00	0.00	0.00	0.00	0.00	0.00
001-670-300-5712-048	Repair & Maint Equipment	400.00	0.00	0.00	0.00	0.00	0.00
001-670-300-5712-049	Registration, Dues And Subscri	0.00	38.00	0.00	0.00	0.00	0.00
001-670-300-5712-449	Contracted Class Fees	84,000.00	15,785.00	31,296.00	3,612.00	0.00	0.00
001-670-300-5712-641	Prof Fees - Other	16,000.00	21,682.09	30,100.00	17,428.13	26,500.00	0.00
	Expense Total:	**131,625.00**	**66,543.36**	**124,997.32**	**67,182.15**	**87,432.00**	**0.00**
	Program: 670 - Sport Leagues Surplus (Deficit):	**86,625.00**	**87,055.55**	**54,474.68**	**5,440.54**	**23,568.00**	**0.00**
Program: 680 - Ski Bus							
Revenue							
001-680-300-3476	Program Fees	15,000.00	756.00	0.00	0.00	0.00	0.00
	Revenue Total:	**15,000.00**	**756.00**	**0.00**	**0.00**	**0.00**	**0.00**
Expense							
001-680-300-5711-044	Advertisement	200.00	0.00	0.00	0.00	0.00	0.00

		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
					Defined Budgets		
001-680-300-5712-018	PT Wages	4,750.00	1,297.78	0.00	0.00	0.00	0.00
001-680-300-5712-020	Payroll Tax	620.00	99.29	0.00	0.00	0.00	0.00
001-680-300-5712-032	Fuel Consumed - Vehicles	1,500.00	0.00	0.00	0.00	0.00	0.00
001-680-300-5712-143	Travel Other Than Mileage	0.00	44.00	0.00	0.00	0.00	0.00
001-680-300-5712-243	Participant Travel	2,000.00	230.50	0.00	0.00	0.00	0.00
001-680-300-5719-031	Office Or Class Supplies	250.00	0.00	0.00	0.00	0.00	0.00
	Expense Total:	**9,320.00**	**1,671.57**	**0.00**	**0.00**	**0.00**	**0.00**
	Program: 680 - Ski Bus Surplus (Deficit):	**5,680.00**	**-915.57**	**0.00**	**0.00**	**0.00**	**0.00**
Program: 700 - Gymnastics General							
Revenue							
001-700-300-3671	Donations	8,000.00	7,101.00	0.00	0.00	0.00	0.00
	Revenue Total:	**8,000.00**	**7,101.00**	**0.00**	**0.00**	**0.00**	**0.00**
Expense							
001-700-300-5712-010	FT Wages	95,500.00	81,195.22	61,305.00	59,657.14	63,920.00	0.00
001-700-300-5712-020	Payroll Tax	11,500.00	8,978.14	7,069.00	6,988.13	7,069.00	0.00
001-700-300-5712-021	PERS	9,100.00	9,226.09	5,737.26	4,701.52	3,455.00	0.00
001-700-300-5712-022	Health Insurance	11,652.00	11,722.09	9,200.00	5,004.12	6,148.00	0.00
001-700-300-5712-023	Life And Disability Ins	685.00	473.45	685.00	257.14	685.00	0.00
001-700-300-5712-031	Office Or Class Supplies	1,200.00	6,523.74	1,200.00	743.74	1,500.00	0.00
001-700-300-5712-035	Small Tools And Equipment	13,300.00	2,444.99	10,000.00	0.00	16,000.00	0.00
001-700-300-5712-042	Telephone and Internet	200.00	370.15	0.00	62.00	0.00	0.00
001-700-300-5712-043	Travel Expenses	100.00	0.00	0.00	0.00	0.00	0.00
001-700-300-5712-044	Advertisement	400.00	0.00	500.00	0.00	0.00	0.00
001-700-300-5712-049	Registration, Dues And Subscri	2,100.00	1,671.16	1,725.00	47.00	1,700.00	0.00
001-700-300-5712-142	Cell Phone	460.00	247.52	0.00	374.82	0.00	0.00
001-700-300-5712-148	Repair & Maint - Computers	100.00	0.00	0.00	0.00	0.00	0.00
001-700-300-5712-541	Empl Background Checks	0.00	0.00	0.00	20.50	0.00	0.00
001-700-300-5712-641	Prof Fees - Other	500.00	0.00	500.00	0.00	18,000.00	0.00
001-700-300-5712-664	Vehicle or Large Equipment pu	0.00	7,144.97	0.00	0.00	0.00	0.00
	Expense Total:	**146,797.00**	**129,997.52**	**97,921.26**	**77,856.11**	**118,477.00**	**0.00**
	Program: 700 - Gymnastics General Surplus (Deficit):	**-138,797.00**	**-122,896.52**	**-97,921.26**	**-77,856.11**	**-118,477.00**	**0.00**

		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
						Defined Budgets	
Program: 710 - Gymnastics Classes							
Revenue							
001-710-300-3473	Activity Fees	0.00	18,675.00	0.00	12,328.10	5,400.00	0.00
001-710-300-3476	Program Fees	225,000.00	266,805.30	227,638.00	96,918.01	217,855.00	0.00
001-710-300-3691	Sale Of Scrap And Junk	1,000.00	0.00	0.00	0.00	0.00	0.00
	Revenue Total:	**226,000.00**	**285,480.30**	**227,638.00**	**109,246.11**	**223,255.00**	**0.00**
Expense							
001-710-300-5712-010	FT Wages	44,000.00	38,413.06	47,096.00	19,803.64	46,078.00	0.00
001-710-300-5712-018	PT Wages	48,500.00	60,854.20	45,872.00	51,786.68	48,435.00	0.00
001-710-300-5712-019	RPT Wages	27,500.00	1,844.55	0.00	0.00	0.00	0.00
001-710-300-5712-020	Payroll Tax	13,950.00	11,863.26	14,169.00	11,383.56	9,683.00	0.00
001-710-300-5712-021	PERS	6,800.00	3,380.98	2,760.30	1,567.34	2,500.00	0.00
001-710-300-5712-022	Health Insurance	23,304.00	6,916.51	9,200.00	3,071.14	7,173.00	0.00
001-710-300-5712-023	Life And Disability Ins	500.00	194.55	500.00	112.35	500.00	0.00
001-710-300-5712-031	Office Or Class Supplies	1,200.00	74.20	1,200.00	0.00	1,200.00	0.00
001-710-300-5712-035	Small Tools And Equipment	6,400.00	928.18	8,000.00	0.00	0.00	0.00
001-710-300-5712-042	Telephone and Internet	115.00	368.91	0.00	0.00	0.00	0.00
001-710-300-5712-048	Repair & Maint Equipment	150.00	0.00	150.00	0.00	0.00	0.00
001-710-300-5712-049	Registration, Dues And Subscri	0.00	36.00	0.00	40.00	100.00	0.00
001-710-300-5712-142	Cell Phone	650.00	509.40	0.00	0.00	0.00	0.00
001-710-300-5712-148	Repair & Maint - Computers	60.00	0.00	0.00	0.00	0.00	0.00
	Expense Total:	**173,129.00**	**125,383.80**	**128,947.30**	**87,764.71**	**115,669.00**	**0.00**
	Program: 710 - Gymnastics Classes Surplus (Deficit):	**52,871.00**	**160,096.50**	**98,690.70**	**21,481.40**	**107,586.00**	**0.00**
Program: 720 - Gymnastics Camps							
Revenue							
001-720-300-3476	Program Fees	80,650.00	69,547.50	69,950.00	60,323.00	69,330.00	0.00
	Revenue Total:	**80,650.00**	**69,547.50**	**69,950.00**	**60,323.00**	**69,330.00**	**0.00**
Expense							
001-720-300-5712-018	PT Wages	21,500.00	22,143.12	24,853.00	21,804.68	25,696.92	0.00
001-720-300-5712-020	Payroll Tax	2,300.00	3,348.76	3,230.00	3,796.48	2,569.00	0.00

				Defined Budgets			
		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
001-720-300-5712-031	Office Or Class Supplies	2,600.00	645.13	2,600.00	1,192.83	1,900.00	0.00
	Expense Total:	**26,400.00**	**26,137.01**	**30,683.00**	**26,793.99**	**30,165.92**	**0.00**
Program: 720 - Gymnastics Camps Surplus (Deficit):		**54,250.00**	**43,410.49**	**39,267.00**	**33,529.01**	**39,164.08**	**0.00**
Program: 730 - Gymnastics Team							
Revenue							
001-730-300-3476	Program Fees	183,300.00	163,519.00	184,554.00	110,035.00	179,310.00	0.00
	Revenue Total:	**183,300.00**	**163,519.00**	**184,554.00**	**110,035.00**	**179,310.00**	**0.00**
Expense							
001-730-300-5711-149	Credit Card Fees	6,200.00	4,079.87	6,200.00	1,426.43	0.00	0.00
001-730-300-5712-010	FT Wages	38,000.00	49,541.02	88,201.00	62,999.45	90,600.00	0.00
001-730-300-5712-012	Over Time	1,000.00	0.00	500.00	587.12	645.00	0.00
001-730-300-5712-018	PT Wages	25,800.00	30,632.88	38,561.84	26,419.36	33,129.00	0.00
001-730-300-5712-019	RPT Wages	16,000.00	0.00	0.00	0.00	0.00	0.00
001-730-300-5712-020	Payroll Tax	9,000.00	7,908.15	11,480.00	11,800.45	12,000.00	0.00
001-730-300-5712-021	PERS	5,500.00	3,300.18	10,261.26	5,515.42	5,000.00	0.00
001-730-300-5712-022	Health Insurance	0.00	6,827.06	0.00	6,404.40	9,224.00	0.00
001-730-300-5712-023	Life And Disability Ins	560.00	183.64	560.00	264.33	560.00	0.00
001-730-300-5712-031	Office Or Class Supplies	500.00	518.43	500.00	444.53	500.00	0.00
001-730-300-5712-032	Fuel Consumed - Vehicles	300.00	0.00	300.00	0.00	300.00	0.00
001-730-300-5712-042	Telephone and Internet	445.00	0.00	0.00	0.00	0.00	0.00
001-730-300-5712-049	Registration, Dues And Subscri	1,000.00	972.00	1,300.00	493.00	1,500.00	0.00
001-730-300-5712-142	Cell Phone	1,050.00	0.00	0.00	0.00	0.00	0.00
001-730-300-5712-148	Repair & Maint - Computers	100.00	0.00	0.00	0.00	0.00	0.00
	Expense Total:	**105,455.00**	**103,963.23**	**157,864.10**	**116,354.49**	**153,458.00**	**0.00**
Program: 730 - Gymnastics Team Surplus (Deficit):		**77,845.00**	**59,555.77**	**26,689.90**	**-6,319.49**	**25,852.00**	**0.00**
Program: 760 - Gym Admission							
Revenue							
001-760-300-3473	Activity Fees	6,000.00	10,380.55	0.00	0.00	0.00	0.00
	Revenue Total:	**6,000.00**	**10,380.55**	**0.00**	**0.00**	**0.00**	**0.00**
Expense							
001-760-300-5712-018	PT Wages	5,000.00	3,084.72	0.00	145.18	0.00	0.00
001-760-300-5712-020	Payroll Tax	650.00	456.42	0.00	24.79	0.00	0.00

		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
						Defined Budgets	
001-760-300-5712-035	Small Tools And Equipment	0.00	40.39	0.00	0.00	0.00	0.00
001-760-300-5947-164	Machinery & Equipment	100.00	0.00	0.00	0.00	0.00	0.00
	Expense Total:	**5,750.00**	**3,581.53**	**0.00**	**169.97**	**0.00**	**0.00**
	Program: 760 - Gym Admission Surplus (Deficit):	**250.00**	**6,799.02**	**0.00**	**-169.97**	**0.00**	**0.00**
Program: 790 - Adaptive Recreation							
Revenue							
001-790-300-3476	Program Fees	0.00	14,694.00	24,056.00	12,054.71	16,860.00	0.00
001-790-300-3477	Contracted Class Program Fees	0.00	587.00	0.00	598.50	0.00	0.00
001-790-300-3671	Donations	2,000.00	0.00	6,000.00	5,350.00	0.00	0.00
	Revenue Total:	**2,000.00**	**15,281.00**	**30,056.00**	**18,003.21**	**16,860.00**	**0.00**
Expense							
001-790-300-5711-023	Life And Disability	0.00	81.78	0.00	0.00	0.00	0.00
001-790-300-5711-649	Printing And Binding	0.00	32.75	0.00	0.00	0.00	0.00
001-790-300-5712-010	FT Wages	68,300.00	68,739.65	72,976.00	53,114.48	75,300.00	0.00
001-790-300-5712-018	PT Wages	20,000.00	17,771.26	54,938.82	38,214.79	38,000.00	0.00
001-790-300-5712-020	Payroll Tax	8,500.00	9,426.29	13,343.00	12,999.41	13,343.00	0.00
001-790-300-5712-021	PERS	6,510.00	6,629.43	6,914.00	3,950.02	4,070.00	0.00
001-790-300-5712-022	Health Insurance	11,700.00	11,735.68	9,200.00	5,364.52	10,248.00	0.00
001-790-300-5712-031	Office or class supplies	5,000.00	4,960.39	2,830.00	779.01	1,000.00	0.00
001-790-300-5712-035	Small Tools And Equipment	0.00	53.92	6,000.00	4,923.63	1,000.00	0.00
001-790-300-5712-042	Telephone and Internet	0.00	155.05	0.00	31.00	0.00	0.00
001-790-300-5712-043	Travel Expenses	0.00	0.00	0.00	-44.55	500.00	0.00
001-790-300-5712-049	Registration, Dues And Subscri	4,000.00	118.95	1,000.00	551.74	2,000.00	0.00
001-790-300-5712-142	Cell Phone	0.00	127.22	0.00	194.36	0.00	0.00
001-790-300-5712-541	Empl Background Check	0.00	0.00	0.00	20.50	0.00	0.00
001-790-300-5712-641	Professional Fees - Other	0.00	0.00	0.00	2,375.00	2,000.00	0.00
	Expense Total:	**124,010.00**	**119,832.37**	**167,201.82**	**122,473.91**	**147,461.00**	**0.00**
	Program: 790 - Adaptive Recreation Surplus (Deficit):	**-122,010.00**	**-104,551.37**	**-137,145.82**	**-104,470.70**	**-130,601.00**	**0.00**
Program: 800 - Recreation Administration							
Revenue							
001-800-300-3476	Program Fees	0.00	-28,152.96	0.00	0.00	20,000.00	0.00
001-800-300-3671	Donations	0.00	3,000.00	0.00	0.00	0.00	0.00

		Defined Budgets					
		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
001-800-300-3699	Misc. Revenue	0.00	326.25	0.00	-14,538.33	0.00	0.00
	Revenue Total:	**0.00**	**-24,826.71**	**0.00**	**-14,538.33**	**20,000.00**	**0.00**
Expense							
001-800-300-5711-149	Credit Card Fees	102,000.00	107,224.31	102,000.00	123,518.40	140,000.00	0.00
001-800-300-5712-010	FT Wages	294,000.00	297,236.18	299,320.00	250,985.10	316,354.00	0.00
001-800-300-5712-012	Over Time	0.00	67.13	0.00	219.94	0.00	0.00
001-800-300-5712-018	PT Wages	0.00	373.38	0.00	0.00	0.00	0.00
001-800-300-5712-020	Payroll Tax	27,000.00	24,410.55	26,077.00	23,449.72	26,077.00	0.00
001-800-300-5712-021	PERS	30,000.00	27,565.23	30,000.00	19,754.58	17,900.00	0.00
001-800-300-5712-022	Health Insurance	30,500.00	34,319.84	37,000.00	32,924.06	36,494.00	0.00
001-800-300-5712-023	Life And Disability Ins	1,000.00	1,141.54	1,000.00	984.50	1,000.00	0.00
001-800-300-5712-031	Office Or Class Supplies	4,000.00	1,277.66	2,500.00	2,436.07	3,500.00	0.00
001-800-300-5712-032	Fuel Consumed - Vehicles	200.00	0.00	300.00	0.00	0.00	0.00
001-800-300-5712-035	Small Tools And Equipment	500.00	0.00	1,000.00	0.00	0.00	0.00
001-800-300-5712-037	Computer Software	56,000.00	65,606.37	57,590.00	57,008.94	28,000.00	0.00
001-800-300-5712-042	Telephone and Internet	6,000.00	1,465.25	0.00	-13.23	0.00	0.00
001-800-300-5712-043	Travel Expenses	3,250.00	5.50	1,500.00	648.77	1,500.00	0.00
001-800-300-5712-044	Advertisement	4,000.00	3,556.79	5,000.00	1,822.18	7,000.00	0.00
001-800-300-5712-045	Leases And Rentals	3,050.00	532.46	0.00	0.00	0.00	0.00
001-800-300-5712-048	Repair and Maintenance Equip	0.00	266.23	0.00	3,275.86	3,500.00	0.00
001-800-300-5712-049	Registration, Dues And Subscri	6,400.00	3,467.80	8,243.92	4,162.08	12,500.00	0.00
001-800-300-5712-142	Cell Phone	1,440.00	1,925.14	0.00	943.98	0.00	0.00
001-800-300-5712-145	Copier Lease	0.00	1,064.92	3,200.00	0.00	0.00	0.00
001-800-300-5712-541	Empl Background Chks	6,500.00	2,580.68	4,500.00	2,761.65	4,000.00	0.00
001-800-300-5755-641	Prof Fees - Other	0.00	532.46	0.00	481.12	600.00	0.00
001-800-300-5880-005	Help Line/DDA scholarship	0.00	0.00	0.00	-3,350.78	0.00	0.00
001-800-300-5890-004	Help Line/DDA	57,000.00	0.00	57,000.00	11,858.02	57,000.00	0.00
	Expense Total:	**632,840.00**	**574,619.42**	**636,230.92**	**533,870.96**	**655,425.00**	**0.00**
Program: 800 - Recreation Administration Surplus (Deficit):		**-632,840.00**	**-599,446.13**	**-636,230.92**	**-548,409.29**	**-635,425.00**	**0.00**

		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
					Defined Budgets		
Program: 810 - Teen Center							
Revenue							
001-810-300-3473	Activity Fees	8,500.00	10,391.00	0.00	1,293.00	0.00	0.00
001-810-300-3476	Program Fees	0.00	220.00	0.00	0.00	0.00	0.00
001-810-300-3671	Donations	0.00	1,500.00	0.00	0.00	0.00	0.00
	Revenue Total:	**8,500.00**	**12,111.00**	**0.00**	**1,293.00**	**0.00**	**0.00**
Expense							
001-810-300-5712-018	PT Wages	15,000.00	8,812.69	0.00	7,073.93	10,674.00	0.00
001-810-300-5712-020	Payroll Tax	1,500.00	993.02	0.00	1,094.33	1,200.00	0.00
001-810-300-5712-021	PERS	0.00	43.89	0.00	15.91	0.00	0.00
001-810-300-5712-031	Office Or Class Supplies	3,200.00	3,213.29	0.00	365.89	500.00	0.00
001-810-300-5712-032	Fuel Consumed - Vehicles	100.00	0.00	0.00	0.00	0.00	0.00
001-810-300-5712-035	Small Tools And Equipment	300.00	0.00	0.00	0.00	0.00	0.00
001-810-300-5712-044	Advertisement	300.00	83.36	0.00	0.00	0.00	0.00
001-810-300-5712-049	Registration, Dues And Subscri	500.00	0.00	0.00	0.00	0.00	0.00
001-810-300-5712-142	Cell Phone	0.00	97.22	0.00	194.36	0.00	0.00
001-810-300-5712-641	Prof Fees - Other	2,500.00	1,401.40	0.00	0.00	0.00	0.00
	Expense Total:	**23,400.00**	**14,644.87**	**0.00**	**8,744.42**	**12,374.00**	**0.00**
	Program: 810 - Teen Center Surplus (Deficit):	**-14,900.00**	**-2,533.87**	**0.00**	**-7,451.42**	**-12,374.00**	**0.00**
Program: 860 - All Day Child Care							
Revenue							
001-860-300-3476	Program Fees	100,000.00	85,995.00	0.00	0.00	0.00	0.00
	Revenue Total:	**100,000.00**	**85,995.00**	**0.00**	**0.00**	**0.00**	**0.00**
Expense							
001-860-300-5712-010	FT Wages	74,000.00	78,909.93	0.00	0.00	0.00	0.00
001-860-300-5712-012	Over Time	0.00	294.76	0.00	0.00	0.00	0.00
001-860-300-5712-018	PT Wages	29,000.00	26,180.18	0.00	0.00	0.00	0.00
001-860-300-5712-020	Payroll Tax	6,300.00	12,131.28	0.00	0.00	0.00	0.00
001-860-300-5712-021	PERS	7,010.00	7,421.97	0.00	0.00	0.00	0.00
001-860-300-5712-022	Health Insurance	18,852.00	11,565.62	0.00	0.00	0.00	0.00
001-860-300-5712-023	Life And Disability Ins	0.00	332.56	0.00	0.00	0.00	0.00
001-860-300-5712-031	Office Or Class Supplies	4,000.00	2,176.81	0.00	0.00	0.00	0.00

		Defined Budgets					
		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
001-860-300-5712-042	Telephone and Internet	0.00	60.05	0.00	0.00	0.00	0.00
001-860-300-5712-049	Registration, Dues And Subscri	2,000.00	266.62	0.00	0.00	0.00	0.00
001-860-300-5712-142	Cell Phone	600.00	97.22	0.00	0.00	0.00	0.00
001-860-300-5712-143	Travel Other Than Mileage	450.00	814.22	0.00	0.00	0.00	0.00
001-860-300-5712-243	Participant Travel	2,000.00	1,353.00	0.00	0.00	0.00	0.00
	Expense Total:	**144,212.00**	**141,604.22**	**0.00**	**0.00**	**0.00**	**0.00**
	Program: 860 - All Day Child Care Surplus (Deficit):	**-44,212.00**	**-55,609.22**	**0.00**	**0.00**	**0.00**	**0.00**
Program: 870 - YT General							
Expense							
001-870-300-5712-010	FT Wages	95,600.00	115,010.48	79,873.00	48,813.20	83,285.00	0.00
001-870-300-5712-018	PT Wages	27,500.00	5,510.48	24,650.00	6,585.80	23,113.20	0.00
001-870-300-5712-020	Payroll Tax	7,990.00	9,727.75	10,313.00	9,454.39	9,353.00	0.00
001-870-300-5712-021	PERS	9,200.00	9,925.37	7,548.00	2,631.61	4,500.00	0.00
001-870-300-5712-022	Health Insurance	18,852.00	16,411.30	9,200.00	5,364.52	10,248.00	0.00
001-870-300-5712-023	Life And Disability Ins	1,200.00	365.88	1,200.00	221.42	600.00	0.00
001-870-300-5712-031	Office Or Class Supplies	250.00	509.77	250.00	649.14	2,000.00	0.00
001-870-300-5712-032	Fuel Consumed - Vehicles	800.00	0.00	0.00	0.00	0.00	0.00
001-870-300-5712-041	Prof Fees - Other	200.00	0.00	0.00	0.00	0.00	0.00
001-870-300-5712-042	Telephone and Internet	0.00	787.48	0.00	31.00	0.00	0.00
001-870-300-5712-043	Travel Expenses	900.00	0.00	900.00	1,394.14	1,000.00	0.00
001-870-300-5712-044	Advertisement	0.00	820.00	600.00	275.00	0.00	0.00
001-870-300-5712-049	Registration, Dues And Subscri	1,000.00	300.62	1,500.00	91.28	1,000.00	0.00
001-870-300-5712-142	Cell Phone	2,050.00	1,375.54	984.00	1,138.34	0.00	0.00
	Expense Total:	**165,542.00**	**160,744.67**	**137,018.00**	**76,649.84**	**135,099.20**	**0.00**
	Program: 870 - YT General Total:	**165,542.00**	**160,744.67**	**137,018.00**	**76,649.84**	**135,099.20**	**0.00**
Program: 880 - YT Classes							
Revenue							
001-880-300-3476	Program Fees	37,500.00	21,624.00	0.00	2,328.75	0.00	0.00
001-880-300-3477	Contracted Class Program Fees	75,000.00	52,495.00	0.00	-264.75	0.00	0.00
	Revenue Total:	**112,500.00**	**74,119.00**	**0.00**	**2,064.00**	**0.00**	**0.00**
Expense							
001-880-300-5711-641	Prof Fees - Other	0.00	323.23	0.00	0.00	0.00	0.00

		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
						Defined Budgets	
001-880-300-5712-018	PT Wages	13,000.00	10,756.71	0.00	919.59	0.00	0.00
001-880-300-5712-020	Payroll Tax	1,690.00	1,194.74	0.00	134.32	0.00	0.00
001-880-300-5712-031	Office Or Class Supplies	1,000.00	1,520.31	0.00	0.00	0.00	0.00
001-880-300-5712-048	Repair & Maint Equipment	0.00	725.09	0.00	0.00	0.00	0.00
001-880-300-5712-449	Contracted Class Fees	52,500.00	20,270.60	0.00	0.00	0.00	0.00
	Expense Total:	**68,190.00**	**34,790.68**	**0.00**	**1,053.91**	**0.00**	**0.00**
	Program: 880 - YT Classes Surplus (Deficit):	**44,310.00**	**39,328.32**	**0.00**	**1,010.09**	**0.00**	**0.00**
Program: 881 - Youth and Teen Programs							
Revenue							
001-881-300-3476	Program Fees	0.00	3,380.00	59,250.00	11,682.25	42,290.00	0.00
001-881-300-3477	Contracted Class Program Fees	0.00	0.00	55,944.00	10,640.00	54,175.00	0.00
	Revenue Total:	**0.00**	**3,380.00**	**115,194.00**	**22,322.25**	**96,465.00**	**0.00**
Expense							
001-881-300-5712-018	PT Wages	0.00	0.00	35,302.70	13,914.52	22,899.00	0.00
001-881-300-5712-020	Payroll Tax	0.00	0.00	4,590.00	2,291.15	2,290.00	0.00
001-881-300-5712-021	PERS	0.00	0.00	0.00	12.92	0.00	0.00
001-881-300-5712-031	Office or Class Supplies	0.00	0.00	3,300.00	2,437.02	3,700.00	0.00
001-881-300-5712-048	Repair & Maintenance Equipm	0.00	0.00	690.00	0.00	700.00	0.00
001-881-300-5712-049	Registration, Dues And Subscri	0.00	0.00	500.00	104.00	500.00	0.00
001-881-300-5712-449	Contracted Class Fees	0.00	0.00	36,541.00	15,335.85	41,475.00	0.00
001-881-300-5768-641	Prof Fees - Other	0.00	0.00	1,500.00	1,355.00	1,950.00	0.00
	Expense Total:	**0.00**	**0.00**	**82,423.70**	**35,450.46**	**73,514.00**	**0.00**
	Program: 881 - Youth and Teen Programs Surplus (Deficit):	**0.00**	**3,380.00**	**32,770.30**	**-13,128.21**	**22,951.00**	**0.00**
Program: 900 - Intern							
Expense							
001-900-100-5712-019	Intern Stipend	6,700.00	8,720.00	7,800.00	7,150.00	7,800.00	0.00
001-900-100-5712-031	Office Or Class Supplies	0.00	73.51	300.00	159.76	300.00	0.00
001-900-100-5712-042	Telephone and Internet	400.00	0.00	0.00	0.00	0.00	0.00
001-900-100-5712-044	Advertisement	500.00	500.00	500.00	765.00	500.00	0.00
001-900-100-5712-049	Registration, Dues And Subscri	300.00	0.00	200.00	0.00	200.00	0.00
001-900-300-5711-031	Office Or Class Supplies	755.00	0.00	0.00	0.00	0.00	0.00
001-900-300-5712-035	Small Tools And Equipment	0.00	115.55	0.00	0.00	0.00	0.00

		Defined Budgets					
		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
001-900-300-5712-038	Computer Equipment	0.00	0.00	0.00	732.60	0.00	0.00
	Expense Total:	**8,655.00**	**9,409.06**	**8,800.00**	**8,807.36**	**8,800.00**	**0.00**
	Program: 900 - Intern Total:	**8,655.00**	**9,409.06**	**8,800.00**	**8,807.36**	**8,800.00**	**0.00**
Program: 910 - BIRC Facility							
Revenue							
001-910-301-3624	Facility And Park Rentals (Short	1,500.00	405.00	0.00	0.00	0.00	0.00
001-910-301-3699	Misc. Revenue	2,000.00	13,864.40	0.00	0.00	0.00	0.00
	Revenue Total:	**3,500.00**	**14,269.40**	**0.00**	**0.00**	**0.00**	**0.00**
Expense							
001-910-100-5970-091	Transfers-Out - Debt Redempti	0.00	255,558.00	255,558.00	0.00	1,035,558.00	0.00
001-910-301-5755-010	FT Wages	79,400.00	74,192.39	98,722.00	83,420.94	104,334.00	0.00
001-910-301-5755-018	PT Wages	16,000.00	14,553.16	16,000.00	10,684.86	17,650.00	0.00
001-910-301-5755-020	Payroll Tax	12,900.00	7,240.18	10,283.00	12,061.80	10,283.00	0.00
001-910-301-5755-021	PERS	7,600.00	5,260.19	7,600.00	6,530.27	5,635.00	0.00
001-910-301-5755-022	Health Insurance	11,700.00	9,266.24	9,200.00	10,801.51	14,780.00	0.00
001-910-301-5755-023	Life And Disability	800.00	258.35	800.00	384.88	800.00	0.00
001-910-301-5755-030	Maintenance Supplies	15,000.00	46,211.39	15,000.00	15,740.06	15,000.00	0.00
001-910-301-5755-035	Small Tools And Equipment	15,000.00	4,042.70	15,000.00	8,756.66	15,000.00	0.00
001-910-301-5755-037	Computer Software	3,500.00	4,052.04	3,500.00	4,252.61	3,500.00	0.00
001-910-301-5755-038	Computer Equipment	0.00	61.00	0.00	1,766.70	0.00	0.00
001-910-301-5755-039	Supplies- Chemicals	1,500.00	3,136.14	1,500.00	2,257.26	3,000.00	0.00
001-910-301-5755-042	Telephone and Internet	0.00	785.54	0.00	2,331.45	0.00	0.00
001-910-301-5755-045	Leases And Rentals	5,000.00	2,217.59	5,000.00	1,208.19	5,000.00	0.00
001-910-301-5755-046	Insurance	70,000.00	0.00	70,000.00	0.00	70,000.00	0.00
001-910-301-5755-048	Repair & Maint Equipment	10,000.00	8,760.14	10,000.00	7,506.13	10,000.00	0.00
001-910-301-5755-083	Interest On Long-Term External	255,558.00	0.00	0.00	0.00	0.00	0.00
001-910-301-5755-130	Janitorial Supplies	32,000.00	38,635.06	32,000.00	29,666.53	32,000.00	0.00
001-910-301-5755-142	Cell Phone	2,000.00	416.92	0.00	194.36	0.00	0.00
001-910-301-5755-143	Travel Other Than Mileage	500.00	124.80	500.00	232.00	500.00	0.00
001-910-301-5755-147	Utilities-Water And/or Sewer	3,000.00	5,295.44	3,000.00	4,807.15	5,000.00	0.00
001-910-301-5755-148	Repairs & Maint - Computers	0.00	0.00	0.00	261.61	0.00	0.00

		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
						Defined Budgets	
001-910-301-5755-247	Utilities - Electricity	60,000.00	63,031.60	60,000.00	56,788.00	60,000.00	0.00
001-910-301-5755-332	Fuel For Facilities	46,500.00	38,929.19	46,500.00	40,579.01	46,500.00	0.00
001-910-301-5755-348	Repair And Maint - Bldg	1,500.00	3,721.44	1,500.00	2,822.45	1,500.00	0.00
001-910-301-5755-447	Utilities - Waste Disposal	1,500.00	1,689.18	2,100.00	6,562.44	4,500.00	0.00
001-910-301-5755-541	Empl Background Chks	100.00	0.00	0.00	0.00	0.00	0.00
001-910-301-5755-641	Prof Fees - Other	140,000.00	105,877.26	120,000.00	97,726.09	115,000.00	0.00
	Expense Total:	**791,058.00**	**693,315.94**	**783,763.00**	**407,342.96**	**1,575,540.00**	**0.00**
	Program: 910 - BIRC Facility Surplus (Deficit):	**-787,558.00**	**-679,046.54**	**-783,763.00**	**-407,342.96**	**-1,575,540.00**	**0.00**
Program: 920 - Admin & Membership - BIRC							
Revenue							
001-920-301-3417	Concession Proceeds	25,000.00	31,727.71	30,000.00	26,138.52	35,000.00	0.00
001-920-301-3473	Activity Fees	2,270,000.00	2,339,319.64	2,231,450.00	1,683,253.07	2,409,000.00	0.00
001-920-301-3476	Program Fees	0.00	-60.01	0.00	10,686.49	0.00	0.00
001-920-301-3624	Facility And Park Rentals (Short	5,000.00	13,501.14	11,400.00	9,217.54	13,000.00	0.00
001-920-301-3699	Misc. Revenue	0.00	753.58	975.00	9.95	4,250.00	0.00
	Revenue Total:	**2,300,000.00**	**2,385,242.06**	**2,273,825.00**	**1,729,305.57**	**2,461,250.00**	**0.00**
Expense							
001-920-301-5755-010	FT Wages	199,950.00	205,777.87	243,267.00	187,664.54	258,931.00	0.00
001-920-301-5755-012	Over Time	0.00	1,364.89	0.00	2,943.05	0.00	0.00
001-920-301-5755-018	PT Wages	163,000.00	132,137.81	187,499.60	140,640.30	184,536.92	0.00
001-920-301-5755-019	RPT Wages	0.00	0.00	0.00	2,317.42	53,648.00	0.00
001-920-301-5755-020	Payroll Tax	40,170.00	26,562.77	46,642.00	32,173.85	48,431.00	0.00
001-920-301-5755-021	PERS	19,100.00	23,291.36	28,491.00	18,129.13	19,094.00	0.00
001-920-301-5755-022	Health Insurance	42,600.00	41,006.62	34,800.00	32,059.64	30,744.00	0.00
001-920-301-5755-023	Life And Disability Ins	2,200.00	1,034.14	2,200.00	985.62	2,200.00	0.00
001-920-301-5755-031	Office Or Class Supplies	10,000.00	5,821.83	6,000.00	3,850.54	6,000.00	0.00
001-920-301-5755-034	Items For Resale	15,000.00	18,313.03	20,000.00	15,845.11	25,000.00	0.00
001-920-301-5755-035	Small Tools And Equipment	7,000.00	3,492.28	4,500.00	0.00	4,500.00	0.00
001-920-301-5755-037	Computer Software	56,000.00	31,653.70	8,000.00	7,713.10	0.00	0.00
001-920-301-5755-038	Computer Equipment	4,000.00	0.00	5,000.00	2,526.05	3,000.00	0.00
001-920-301-5755-040	Copier Lease	3,300.00	786.07	1,700.00	0.00	0.00	0.00

		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
						Defined Budgets	
001-920-301-5755-042	Telephone and Internet	12,000.00	10,604.63	8,000.00	3,813.65	9,500.00	0.00
001-920-301-5755-043	Travel Expenses	1,950.00	0.00	1,500.00	0.00	1,500.00	0.00
001-920-301-5755-044	Advertisement	2,000.00	383.00	1,200.00	1,419.27	1,200.00	0.00
001-920-301-5755-048	Repair & Maint Equipment	1,500.00	5,989.61	16,000.00	5,779.45	16,000.00	0.00
001-920-301-5755-049	Registration, Dues And Subscri	3,500.00	6,345.07	5,750.00	4,428.69	6,000.00	0.00
001-920-301-5755-142	Cell Phone	1,200.00	1,666.10	0.00	735.76	0.00	0.00
001-920-301-5755-149	Credit Card Fees	72,200.00	93,921.89	60,000.00	42,797.79	0.00	0.00
001-920-301-5755-541	Empl Background Chks	300.00	34.00	0.00	0.00	0.00	0.00
001-920-301-5755-641	Prof Fees - Other	35,000.00	39,420.42	40,000.00	60,100.45	50,000.00	0.00
001-920-301-5755-649	Printing And Binding	2,000.00	32.75	0.00	0.00	0.00	0.00
	Expense Total:	**693,970.00**	**649,639.84**	**720,549.60**	**565,923.41**	**720,284.92**	**0.00**
	Program: 920 - Admin & Membership - BIRC Surplus (Deficit):	**1,606,030.00**	**1,735,602.22**	**1,553,275.40**	**1,163,382.16**	**1,740,965.08**	**0.00**
Program: 930 - Aquatic - BIRC							
Revenue							
001-930-301-3476	Program Fees	0.00	4,600.00	0.00	0.00	0.00	0.00
001-930-301-3624	Facility And Park Rental (Short	0.00	1,450.00	0.00	20.50	1,000.00	0.00
	Revenue Total:	**0.00**	**6,050.00**	**0.00**	**20.50**	**1,000.00**	**0.00**
Expense							
001-930-301-5755-012	Over Time	0.00	0.00	0.00	0.00	600.00	0.00
001-930-301-5755-018	PT Wages	28,000.00	41,647.15	39,590.00	40,667.91	48,575.00	0.00
001-930-301-5755-020	Payroll Tax	8,625.00	6,324.04	5,147.00	6,617.15	5,301.00	0.00
001-930-301-5755-021	PERS	0.00	1,034.43	500.00	59.99	500.00	0.00
001-930-301-5755-031	Office Or Class Supplies	1,000.00	1,050.05	1,000.00	794.32	1,000.00	0.00
001-930-301-5755-035	Small Tools And Equipment	0.00	324.70	0.00	0.00	0.00	0.00
001-930-301-5755-042	Telephone and Internet	0.00	125.05	0.00	31.00	0.00	0.00
001-930-301-5755-142	Cell Phone	0.00	30.00	0.00	0.00	0.00	0.00
	Expense Total:	**37,625.00**	**50,535.42**	**46,237.00**	**48,170.37**	**55,976.00**	**0.00**
	Program: 930 - Aquatic - BIRC Surplus (Deficit):	**-37,625.00**	**-44,485.42**	**-46,237.00**	**-48,149.87**	**-54,976.00**	**0.00**
Program: 940 - Fitness & Exercise BIRC							
Revenue							
001-940-301-3473	Activity Fees	0.00	5,812.50	0.00	35.00	0.00	0.00
001-940-301-3476	Program Fees	165,000.00	220,968.13	194,809.00	171,605.90	290,000.00	0.00

		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
						Defined Budgets	
001-940-301-3477	Contracted Class Program Fees	0.00	430.00	0.00	0.00	0.00	0.00
001-940-301-3699	Misc. Revenue	0.00	97.60	0.00	0.00	0.00	0.00
	Revenue Total:	**165,000.00**	**227,308.23**	**194,809.00**	**171,640.90**	**290,000.00**	**0.00**
Expense							
001-940-301-5755-010	FT Wages	0.00	32,733.42	78,376.00	64,005.12	67,791.00	0.00
001-940-301-5755-018	PT Wages	135,000.00	176,346.68	142,198.00	150,455.29	174,037.00	0.00
001-940-301-5755-019	RPT Wages	52,580.00	35,714.11	0.00	0.00	47,448.00	0.00
001-940-301-5755-020	Payroll Tax	17,550.00	28,249.50	25,106.00	29,939.54	28,697.00	0.00
001-940-301-5755-021	PERS	5,020.00	8,768.40	13,604.00	5,035.22	9,000.00	0.00
001-940-301-5755-022	Health Insurance	11,700.00	11,708.42	9,200.00	7,663.60	8,198.00	0.00
001-940-301-5755-023	Life and Disability	720.00	331.74	720.00	309.39	720.00	0.00
001-940-301-5755-031	Office Or Class Supplies	4,000.00	3,674.99	4,000.00	1,289.94	4,000.00	0.00
001-940-301-5755-035	Small Tools And Equipment	1,000.00	1,162.71	1,000.00	515.62	1,000.00	0.00
001-940-301-5755-042	Telephone and Internet	800.00	280.05	0.00	64.18	0.00	0.00
001-940-301-5755-043	Travel Expenses	2,300.00	1,087.24	800.00	0.00	0.00	0.00
001-940-301-5755-044	Advertisement	300.00	0.00	0.00	0.00	0.00	0.00
001-940-301-5755-049	Registration, Dues And Subscri	3,900.00	1,190.51	3,850.00	900.16	3,000.00	0.00
001-940-301-5755-142	Cell Phone	3,600.00	1,753.19	0.00	374.82	0.00	0.00
001-940-301-5755-649	Printing And Binding	0.00	261.99	0.00	0.00	0.00	0.00
	Expense Total:	**238,470.00**	**303,262.95**	**278,854.00**	**260,552.88**	**343,891.00**	**0.00**
	Program: 940 - Fitness & Exercise BIRC Surplus (Deficit):	**-73,470.00**	**-75,954.72**	**-84,045.00**	**-88,911.98**	**-53,891.00**	**0.00**
Program: 950 - Racket Sports - BIRC							
Revenue							
001-950-301-3417	Concession Proceeds	20,000.00	15,806.05	17,943.00	17,529.05	25,000.00	0.00
001-950-301-3473	Activity Fees	25,000.00	21,413.63	12,848.00	2,606.85	13,520.00	0.00
001-950-301-3476	Program Fees	250,000.00	314,860.15	246,847.00	162,032.80	230,000.00	0.00
001-950-301-3479	Other Fees & Charges	3,000.00	9,639.15	0.00	2,973.90	0.00	0.00
001-950-301-3621	Equipment And Vehicles Rental	15,000.00	11,903.00	9,046.00	6,825.00	11,000.00	0.00
	Revenue Total:	**313,000.00**	**373,621.98**	**286,684.00**	**191,967.60**	**279,520.00**	**0.00**
Expense							
001-950-301-5755-010	FT Wages	87,200.00	89,519.44	93,356.00	79,022.43	89,085.00	0.00
001-950-301-5755-018	PT Wages	20,000.00	19,806.16	52,556.00	64,236.60	99,019.00	0.00

		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
						Defined Budgets	
001-950-301-5755-019	RPT Wages	123,815.00	108,001.28	69,189.00	15,786.31	0.00	0.00
001-950-301-5755-020	Payroll Tax	23,400.00	22,459.69	23,674.00	21,283.66	19,158.00	0.00
001-950-301-5755-021	PERS	22,000.00	18,436.16	15,566.00	8,329.63	5,000.00	0.00
001-950-301-5755-022	Health Insurance	35,000.00	37,739.83	18,400.00	14,429.96	16,243.00	0.00
001-950-301-5755-023	Life And Disability	2,160.00	907.11	1,200.00	374.77	1,200.00	0.00
001-950-301-5755-031	Office Or Class Supplies	7,000.00	4,667.53	7,000.00	3,299.23	4,000.00	0.00
001-950-301-5755-034	Items For Resale	8,000.00	9,483.36	6,860.00	8,653.46	10,500.00	0.00
001-950-301-5755-035	Small Tools And Equipment	3,000.00	91.73	1,500.00	977.34	1,500.00	0.00
001-950-301-5755-037	Computer Software	3,000.00	1,478.94	0.00	0.00	0.00	0.00
001-950-301-5755-042	Telephone and Internet	550.00	310.10	0.00	63.00	0.00	0.00
001-950-301-5755-043	Travel Expenses	3,000.00	0.00	0.00	0.00	0.00	0.00
001-950-301-5755-044	Advertisement	250.00	0.00	0.00	0.00	0.00	0.00
001-950-301-5755-048	Repair & Maint Equipment	500.00	100.88	500.00	561.82	900.00	0.00
001-950-301-5755-049	Registration, Dues And Subscri	3,000.00	1,213.59	2,964.00	1,621.18	2,000.00	0.00
001-950-301-5755-142	Cell Phone	720.00	458.37	0.00	194.36	0.00	0.00
001-950-301-5755-541	Empl Background Chks	105.00	0.00	0.00	17.00	0.00	0.00
	Expense Total:	**342,700.00**	**314,674.17**	**292,765.00**	**218,850.75**	**248,605.00**	**0.00**
	Program: 950 - Racket Sports - BIRC Surplus (Deficit):	**-29,700.00**	**58,947.81**	**-6,081.00**	**-26,883.15**	**30,915.00**	**0.00**
Program: 960 - Rec Programs - BIRC							
Revenue							
001-960-301-3473	Activity Fee	0.00	0.00	0.00	0.00	7,540.00	0.00
001-960-301-3476	Program Fees	140,000.00	71,579.00	92,344.00	63,108.63	90,604.00	0.00
	Revenue Total:	**140,000.00**	**71,579.00**	**92,344.00**	**63,108.63**	**98,144.00**	**0.00**
Expense							
001-960-301-5755-018	PT Wages	50,000.00	15,603.26	17,860.00	10,048.03	24,153.00	0.00
001-960-301-5755-020	Payroll Tax	6,500.00	2,436.13	2,321.00	1,620.56	2,415.00	0.00
001-960-301-5755-031	Office Or Class Supplies	2,100.00	2,004.61	3,000.00	1,880.88	3,000.00	0.00
001-960-301-5755-035	Small Tools And Equipment	2,000.00	1,573.59	0.00	0.00	0.00	0.00
001-960-301-5755-044	Advertisement	0.00	0.00	0.00	1,000.00	0.00	0.00
001-960-301-5755-048	Repair & Maint Equipment	500.00	0.00	0.00	0.00	0.00	0.00
001-960-301-5755-049	Registration, Dues And Subscri	0.00	0.00	0.00	65.00	0.00	0.00

		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
						Defined Budgets	
001-960-301-5755-541	Empl Background Chks	0.00	17.00	0.00	0.00	0.00	0.00
001-960-301-5755-641	Prof Fees - Other	0.00	0.00	2,000.00	4,427.18	5,000.00	0.00
	Expense Total:	**61,100.00**	**21,634.59**	**25,181.00**	**19,041.65**	**34,568.00**	**0.00**
	Program: 960 - Rec Programs - BIRC Surplus (Deficit):	**78,900.00**	**49,944.41**	**67,163.00**	**44,066.98**	**63,576.00**	**0.00**
Program: 970 - BIRC - Equipment Replacement							
Expense							
001-970-300-5947-664	Vehicles and/or Large Equipme	0.00	18,439.27	10,000.00	0.00	0.00	0.00
001-970-301-5755-035	Small Tools & Equipment	0.00	0.00	0.00	276.29	0.00	0.00
001-970-301-5755-048	Repair & Maint Equipment	0.00	3,966.88	0.00	8,551.93	0.00	0.00
001-970-301-5755-063	Other Improvements	75,000.00	0.00	45,000.00	0.00	56,000.00	0.00
001-970-301-5755-641	Prof Fees - Other	25,000.00	46,996.40	0.00	57,159.60	0.00	0.00
001-970-301-5947-164	Machinery & Equipment	25,000.00	6,953.03	25,000.00	785.94	35,000.00	0.00
	Expense Total:	**125,000.00**	**76,355.58**	**80,000.00**	**66,773.76**	**91,000.00**	**0.00**
	Program: 970 - BIRC - Equipment Replacement Total:	**125,000.00**	**76,355.58**	**80,000.00**	**66,773.76**	**91,000.00**	**0.00**
	Report Surplus (Deficit):	**-384,477.00**	**324,074.80**	**-1,325,356.35**	**-1,135,825.55**	**-3,175,346.34**	**0.00**

Group Summary

Defined Budgets

Account Type	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
Program: 101 - Tax Revenue						
Revenue	0.00	0.00	0.00	0.00	9,770,346.00	0.00
Expense	0.00	0.00	0.00	0.00	4,810,000.00	0.00
Program: 101 - Tax Revenue Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**4,960,346.00**	**0.00**
Program: 102 - Executive Services						
Expense	0.00	0.00	0.00	0.00	160,650.00	0.00
Program: 102 - Executive Services Total:	**0.00**	**0.00**	**0.00**	**0.00**	**160,650.00**	**0.00**
Program: 110 - Accounting and HR						
Revenue	9,044,148.00	9,181,000.35	9,476,120.00	5,530,011.66	25,300.00	0.00
Expense	4,678,495.00	4,987,366.21	5,729,621.00	1,951,284.08	2,073,691.00	0.00
Program: 110 - Accounting and HR Surplus (Deficit):	**4,365,653.00**	**4,193,634.14**	**3,746,499.00**	**3,578,727.58**	**-2,048,391.00**	**0.00**
Program: 115 - Rentals and Office Administration						
Revenue	0.00	0.00	0.00	0.00	1,200.00	0.00
Expense	0.00	0.00	0.00	0.00	19,210.00	0.00
Program: 115 - Rentals and Office Administration Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**-18,010.00**	**0.00**
Program: 130 - Planning						
Expense	246,640.00	182,103.82	372,029.00	343,456.60	287,681.00	0.00
Program: 130 - Planning Total:	**246,640.00**	**182,103.82**	**372,029.00**	**343,456.60**	**287,681.00**	**0.00**
Program: 140 - Vehicles And Large Equipment						
Revenue	0.00	81,863.37	0.00	10,301.00	0.00	0.00
Expense	155,000.00	154,470.24	155,000.00	144,348.55	155,000.00	0.00
Program: 140 - Vehicles And Large Equipment Surplus (Deficit):	**-155,000.00**	**-72,606.87**	**-155,000.00**	**-134,047.55**	**-155,000.00**	**0.00**
Program: 150 - Community Outreach						
Revenue	50,550.00	35,040.00	50,000.00	37,819.80	55,000.00	0.00
Expense	224,852.00	208,961.51	228,004.00	189,946.92	236,416.00	0.00
Program: 150 - Community Outreach Surplus (Deficit):	**-174,302.00**	**-173,921.51**	**-178,004.00**	**-152,127.12**	**-181,416.00**	**0.00**
Program: 160 - Records Management						
Expense	92,415.00	108,248.58	124,790.00	71,208.03	97,365.00	0.00
Program: 160 - Records Management Total:	**92,415.00**	**108,248.58**	**124,790.00**	**71,208.03**	**97,365.00**	**0.00**
Program: 170 - Safety Committee						
Expense	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00
Program: 170 - Safety Committee Total:	**5,000.00**	**0.00**	**5,000.00**	**0.00**	**5,000.00**	**0.00**
Program: 180 - Computer/IT						
Revenue	0.00	779.70	0.00	1,928.31	0.00	0.00
Expense	240,455.00	243,541.84	329,103.00	246,659.20	323,568.00	0.00
Program: 180 - Computer/IT Surplus (Deficit):	**-240,455.00**	**-242,762.14**	**-329,103.00**	**-244,730.89**	**-323,568.00**	**0.00**

Defined Budgets

Account Type	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
Program: 190 - Marketing						
Revenue	3,000.00	1,560.00	22,000.00	5,565.66	0.00	0.00
Expense	317,332.00	340,283.17	399,905.00	321,106.18	390,975.00	0.00
Program: 190 - Marketing Surplus (Deficit):	**-314,332.00**	**-338,723.17**	**-377,905.00**	**-315,540.52**	**-390,975.00**	**0.00**
Program: 200 - Fay Campground						
Revenue	247,500.00	280,979.37	272,500.00	219,152.11	269,000.00	0.00
Expense	198,222.00	169,458.99	203,825.00	151,975.44	202,937.00	0.00
Program: 200 - Fay Campground Surplus (Deficit):	**49,278.00**	**111,520.38**	**68,675.00**	**67,176.67**	**66,063.00**	**0.00**
Program: 210 - Parks Services General						
Revenue	0.00	331.25	0.00	86.97	0.00	0.00
Expense	396,797.00	293,911.91	336,089.00	311,771.77	359,289.00	0.00
Program: 210 - Parks Services General Surplus (Deficit):	**-396,797.00**	**-293,580.66**	**-336,089.00**	**-311,684.80**	**-359,289.00**	**0.00**
Program: 220 - Park Services Op						
Revenue	65,000.00	92,167.79	53,000.00	44,624.62	48,994.60	0.00
Expense	1,988,557.00	2,087,946.03	2,087,868.00	1,844,086.37	2,130,387.00	0.00
Program: 220 - Park Services Op Surplus (Deficit):	**-1,923,557.00**	**-1,995,778.24**	**-2,034,868.00**	**-1,799,461.75**	**-2,081,392.40**	**0.00**
Program: 230 - Student Cons. Corp.						
Revenue	56,000.00	11,285.00	181,000.00	92,492.00	58,579.00	0.00
Expense	114,550.00	102,677.38	162,100.00	87,215.59	121,745.40	0.00
Program: 230 - Student Cons. Corp. Surplus (Deficit):	**-58,550.00**	**-91,392.38**	**18,900.00**	**5,276.41**	**-63,166.40**	**0.00**
Program: 240 - Grounds And Hort						
Revenue	4,500.00	10,422.21	4,500.00	3,608.94	2,960.00	0.00
Expense	24,100.00	19,694.36	24,100.00	14,520.47	24,100.00	0.00
Program: 240 - Grounds And Hort Surplus (Deficit):	**-19,600.00**	**-9,272.15**	**-19,600.00**	**-10,911.53**	**-21,140.00**	**0.00**
Program: 250 - Vehicles And Equip						
Revenue	0.00	5,996.96	0.00	8,950.44	0.00	0.00
Expense	135,000.00	128,232.50	135,000.00	117,489.14	135,000.00	0.00
Program: 250 - Vehicles And Equip Surplus (Deficit):	**-135,000.00**	**-122,235.54**	**-135,000.00**	**-108,538.70**	**-135,000.00**	**0.00**
Program: 260 - Site Improvement						
Revenue	43,500.00	45,492.00	42,500.00	59,921.51	34,000.00	0.00
Expense	88,950.00	92,156.10	86,950.00	134,902.31	86,950.00	0.00
Program: 260 - Site Improvement Surplus (Deficit):	**-45,450.00**	**-46,664.10**	**-44,450.00**	**-74,980.80**	**-52,950.00**	**0.00**
Program: 270 - Trails-old do not use in 2025						
Revenue	0.00	29,528.98	0.00	0.00	0.00	0.00
Program: 270 - Trails-old do not use in 2025 Total:	**0.00**	**29,528.98**	**0.00**	**0.00**	**0.00**	**0.00**
Program: 271 - Trails						
Revenue	0.00	0.00	53,400.00	28,645.24	55,320.00	0.00
Expense	0.00	0.00	18,500.00	23,349.56	38,700.00	0.00

Account Type	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
				Defined Budgets		
Program: 271 - Trails Surplus (Deficit):	**0.00**	**0.00**	**34,900.00**	**5,295.68**	**16,620.00**	**0.00**
Program: 272 - Natural Resources						
Revenue	0.00	0.00	30,000.00	5,290.00	0.00	0.00
Expense	146,105.00	163,595.07	102,100.00	25,940.20	72,100.00	0.00
Program: 272 - Natural Resources Surplus (Deficit):	**-146,105.00**	**-163,595.07**	**-72,100.00**	**-20,650.20**	**-72,100.00**	**0.00**
Program: 280 - Ball Fields						
Revenue	11,000.00	2,015.51	11,000.00	15,562.84	11,000.00	0.00
Expense	15,500.00	20,192.06	15,500.00	14,183.84	15,500.00	0.00
Program: 280 - Ball Fields Surplus (Deficit):	**-4,500.00**	**-18,176.55**	**-4,500.00**	**1,379.00**	**-4,500.00**	**0.00**
Program: 290 - Soccer-now Fund 320						
Revenue	13,000.00	40,487.00	50,000.00	25,737.35	40,000.00	0.00
Expense	13,600.00	16,789.50	50,000.00	9,265.62	40,000.00	0.00
Program: 290 - Soccer-now Fund 320 Surplus (Deficit):	**-600.00**	**23,697.50**	**0.00**	**16,471.73**	**0.00**	**0.00**
Program: 300 - Indoor Facilities						
Revenue	53,800.00	68,152.05	75,829.00	41,713.75	64,500.00	0.00
Expense	160,980.00	154,467.37	181,179.00	138,155.24	134,179.00	0.00
Program: 300 - Indoor Facilities Surplus (Deficit):	**-107,180.00**	**-86,315.32**	**-105,350.00**	**-96,441.49**	**-69,679.00**	**0.00**
Program: 310 - Aquatics General						
Revenue	15,000.00	17,074.57	13,000.00	14,954.35	18,000.00	0.00
Expense	463,534.00	514,241.98	410,813.00	377,895.34	412,996.00	0.00
Program: 310 - Aquatics General Surplus (Deficit):	**-448,534.00**	**-497,167.41**	**-397,813.00**	**-362,940.99**	**-394,996.00**	**0.00**
Program: 320 - AQ Facility						
Revenue	0.00	6,479.63	0.00	3,520.79	0.00	0.00
Expense	768,790.00	780,673.85	626,115.00	654,866.39	738,826.00	0.00
Program: 320 - AQ Facility Surplus (Deficit):	**-768,790.00**	**-774,194.22**	**-626,115.00**	**-651,345.60**	**-738,826.00**	**0.00**
Program: 330 - Swim Lessons						
Revenue	338,000.00	573,448.00	445,000.00	247,074.77	528,800.00	0.00
Expense	77,880.00	84,636.29	140,282.00	133,552.98	145,837.00	0.00
Program: 330 - Swim Lessons Surplus (Deficit):	**260,120.00**	**488,811.71**	**304,718.00**	**113,521.79**	**382,963.00**	**0.00**
Program: 340 - Water Excercise						
Revenue	34,000.00	39,532.50	39,000.00	44,778.42	46,500.00	0.00
Expense	23,116.00	33,808.75	33,639.00	32,182.34	37,444.00	0.00
Program: 340 - Water Excercise Surplus (Deficit):	**10,884.00**	**5,723.75**	**5,361.00**	**12,596.08**	**9,056.00**	**0.00**
Program: 350 - Public Swim						
Revenue	323,000.00	442,985.62	278,250.00	338,439.01	394,000.00	0.00
Expense	364,847.00	502,506.28	531,730.00	511,178.38	790,615.00	0.00
Program: 350 - Public Swim Surplus (Deficit):	**-41,847.00**	**-59,520.66**	**-253,480.00**	**-172,739.37**	**-396,615.00**	**0.00**

Account Type	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
					Defined Budgets	
Program: 360 - AQ BD Parties						
Revenue	26,000.00	22,809.93	22,000.00	17,034.83	31,000.00	0.00
Expense	2,000.00	1,469.66	2,000.00	590.27	2,000.00	0.00
Program: 360 - AQ BD Parties Surplus (Deficit):	**24,000.00**	**21,340.27**	**20,000.00**	**16,444.56**	**29,000.00**	**0.00**
Program: 370 - Swim Team						
Revenue	330,000.00	253,902.88	235,000.00	245,287.49	268,000.00	0.00
Expense	302,500.00	279,532.68	247,278.00	227,370.77	263,857.00	0.00
Program: 370 - Swim Team Surplus (Deficit):	**27,500.00**	**-25,629.80**	**-12,278.00**	**17,916.72**	**4,143.00**	**0.00**
Program: 380 - Masters Team						
Revenue	175,000.00	214,756.05	125,400.00	195,803.17	230,000.00	0.00
Expense	142,795.00	120,256.09	137,941.00	129,304.83	181,861.00	0.00
Program: 380 - Masters Team Surplus (Deficit):	**32,205.00**	**94,499.96**	**-12,541.00**	**66,498.34**	**48,139.00**	**0.00**
Program: 390 - Water Safety						
Revenue	17,000.00	24,946.48	26,000.00	33,770.09	40,235.00	0.00
Expense	3,730.00	4,618.36	4,430.00	8,210.83	8,120.00	0.00
Program: 390 - Water Safety Surplus (Deficit):	**13,270.00**	**20,328.12**	**21,570.00**	**25,559.26**	**32,115.00**	**0.00**
Program: 410 - Sailing						
Revenue	133,000.00	93,259.25	100,000.00	105,853.06	96,660.00	0.00
Expense	96,310.00	80,926.51	77,580.50	67,446.40	94,672.00	0.00
Program: 410 - Sailing Surplus (Deficit):	**36,690.00**	**12,332.74**	**22,419.50**	**38,406.66**	**1,988.00**	**0.00**
Program: 420 - Paddling						
Revenue	81,000.00	61,638.00	69,000.00	50,955.25	81,210.00	0.00
Expense	43,923.00	46,134.02	53,797.76	61,460.11	62,607.00	0.00
Program: 420 - Paddling Surplus (Deficit):	**37,077.00**	**15,503.98**	**15,202.24**	**-10,504.86**	**18,603.00**	**0.00**
Program: 450 - Concessions						
Revenue	0.00	815.83	0.00	0.00	0.00	0.00
Expense	0.00	2,114.48	0.00	0.00	0.00	0.00
Program: 450 - Concessions Surplus (Deficit):	**0.00**	**-1,298.65**	**0.00**	**0.00**	**0.00**	**0.00**
Program: 520 - Art Classes						
Revenue	60,100.00	77,602.79	77,666.00	45,717.35	115,345.00	0.00
Expense	30,898.00	32,618.69	45,012.00	33,995.35	70,623.00	0.00
Program: 520 - Art Classes Surplus (Deficit):	**29,202.00**	**44,984.10**	**32,654.00**	**11,722.00**	**44,722.00**	**0.00**
Program: 530 - Pottery						
Revenue	171,500.00	230,699.68	180,947.00	102,634.47	199,050.00	0.00
Expense	97,760.00	114,715.76	117,977.44	104,962.90	158,452.00	0.00
Program: 530 - Pottery Surplus (Deficit):	**73,740.00**	**115,983.92**	**62,969.56**	**-2,328.43**	**40,598.00**	**0.00**
Program: 550 - Music And Dance						
Revenue	20,600.00	0.00	0.00	0.00	0.00	0.00

Defined Budgets

Account Type	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
Expense	14,420.00	0.00	0.00	0.00	0.00	0.00
Program: 550 - Music And Dance Surplus (Deficit):	**6,180.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Program: 560 - Youth And Teen						
Revenue	245,000.00	48,325.50	0.00	0.00	0.00	0.00
Expense	148,860.00	114,981.33	0.00	0.00	0.00	0.00
Program: 560 - Youth And Teen Surplus (Deficit):	**96,140.00**	**-66,655.83**	**0.00**	**0.00**	**0.00**	**0.00**
Program: 561 - Youth Camps						
Revenue	0.00	109,104.50	212,415.00	207,465.41	134,260.00	0.00
Expense	0.00	5.50	169,428.10	115,896.01	101,439.00	0.00
Program: 561 - Youth Camps Surplus (Deficit):	**0.00**	**109,099.00**	**42,986.90**	**91,569.40**	**32,821.00**	**0.00**
Program: 570 - Canine Classes						
Revenue	35,000.00	50,364.50	48,880.00	19,488.73	33,895.00	0.00
Expense	24,500.00	21,210.00	34,413.00	24,410.51	23,928.00	0.00
Program: 570 - Canine Classes Surplus (Deficit):	**10,500.00**	**29,154.50**	**14,467.00**	**-4,921.78**	**9,967.00**	**0.00**
Program: 580 - Adult Cultural Classes						
Revenue	19,000.00	5,595.00	0.00	0.00	0.00	0.00
Expense	6,350.00	1,983.49	0.00	0.00	0.00	0.00
Program: 580 - Adult Cultural Classes Surplus (Deficit):	**12,650.00**	**3,611.51**	**0.00**	**0.00**	**0.00**	**0.00**
Program: 600 - Outdoor General						
Revenue	6,000.00	652.50	0.00	0.00	0.00	0.00
Expense	115,405.00	111,579.93	116,248.10	93,565.48	118,008.00	0.00
Program: 600 - Outdoor General Surplus (Deficit):	**-109,405.00**	**-110,927.43**	**-116,248.10**	**-93,565.48**	**-118,008.00**	**0.00**
Program: 610 - Sports General						
Revenue	0.00	35.00	0.00	1,154.52	0.00	0.00
Expense	126,689.00	110,107.34	109,135.00	89,208.51	112,482.00	0.00
Program: 610 - Sports General Surplus (Deficit):	**-126,689.00**	**-110,072.34**	**-109,135.00**	**-88,053.99**	**-112,482.00**	**0.00**
Program: 630 - Fitness						
Revenue	68,970.00	67,295.46	38,725.00	33,174.98	59,878.00	0.00
Expense	35,655.00	37,540.91	20,830.50	18,223.62	42,201.00	0.00
Program: 630 - Fitness Surplus (Deficit):	**33,315.00**	**29,754.55**	**17,894.50**	**14,951.36**	**17,677.00**	**0.00**
Program: 640 - Tennis						
Revenue	125,400.00	88,589.24	65,301.50	44,574.47	67,000.00	0.00
Expense	53,000.00	47,911.69	28,509.00	18,403.59	55,933.00	0.00
Program: 640 - Tennis Surplus (Deficit):	**72,400.00**	**40,677.55**	**36,792.50**	**26,170.88**	**11,067.00**	**0.00**
Program: 650 - Sp Classes/Camps						
Revenue	234,000.00	215,951.50	285,126.00	147,114.24	246,445.00	0.00
Expense	127,110.00	97,220.84	189,458.91	123,188.35	149,981.50	0.00
Program: 650 - Sp Classes/Camps Surplus (Deficit):	**106,890.00**	**118,730.66**	**95,667.09**	**23,925.89**	**96,463.50**	**0.00**

Account Type	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
					Defined Budgets	
Program: 660 - Outdoor Adventures						
Revenue	131,100.00	188,416.66	185,922.00	111,808.59	168,743.00	0.00
Expense	78,975.00	94,588.16	106,645.52	98,649.74	116,635.00	0.00
Program: 660 - Outdoor Adventures Surplus (Deficit):	**52,125.00**	**93,828.50**	**79,276.48**	**13,158.85**	**52,108.00**	**0.00**
Program: 670 - Sport Leagues						
Revenue	218,250.00	153,598.91	179,472.00	72,622.69	111,000.00	0.00
Expense	131,625.00	66,543.36	124,997.32	67,182.15	87,432.00	0.00
Program: 670 - Sport Leagues Surplus (Deficit):	**86,625.00**	**87,055.55**	**54,474.68**	**5,440.54**	**23,568.00**	**0.00**
Program: 680 - Ski Bus						
Revenue	15,000.00	756.00	0.00	0.00	0.00	0.00
Expense	9,320.00	1,671.57	0.00	0.00	0.00	0.00
Program: 680 - Ski Bus Surplus (Deficit):	**5,680.00**	**-915.57**	**0.00**	**0.00**	**0.00**	**0.00**
Program: 700 - Gymnastics General						
Revenue	8,000.00	7,101.00	0.00	0.00	0.00	0.00
Expense	146,797.00	129,997.52	97,921.26	77,856.11	118,477.00	0.00
Program: 700 - Gymnastics General Surplus (Deficit):	**-138,797.00**	**-122,896.52**	**-97,921.26**	**-77,856.11**	**-118,477.00**	**0.00**
Program: 710 - Gymnastics Classes						
Revenue	226,000.00	285,480.30	227,638.00	109,246.11	223,255.00	0.00
Expense	173,129.00	125,383.80	128,947.30	87,764.71	115,669.00	0.00
Program: 710 - Gymnastics Classes Surplus (Deficit):	**52,871.00**	**160,096.50**	**98,690.70**	**21,481.40**	**107,586.00**	**0.00**
Program: 720 - Gymnastics Camps						
Revenue	80,650.00	69,547.50	69,950.00	60,323.00	69,330.00	0.00
Expense	26,400.00	26,137.01	30,683.00	26,793.99	30,165.92	0.00
Program: 720 - Gymnastics Camps Surplus (Deficit):	**54,250.00**	**43,410.49**	**39,267.00**	**33,529.01**	**39,164.08**	**0.00**
Program: 730 - Gymnastics Team						
Revenue	183,300.00	163,519.00	184,554.00	110,035.00	179,310.00	0.00
Expense	105,455.00	103,963.23	157,864.10	116,354.49	153,458.00	0.00
Program: 730 - Gymnastics Team Surplus (Deficit):	**77,845.00**	**59,555.77**	**26,689.90**	**-6,319.49**	**25,852.00**	**0.00**
Program: 760 - Gym Admission						
Revenue	6,000.00	10,380.55	0.00	0.00	0.00	0.00
Expense	5,750.00	3,581.53	0.00	169.97	0.00	0.00
Program: 760 - Gym Admission Surplus (Deficit):	**250.00**	**6,799.02**	**0.00**	**-169.97**	**0.00**	**0.00**
Program: 790 - Adaptive Recreation						
Revenue	2,000.00	15,281.00	30,056.00	18,003.21	16,860.00	0.00
Expense	124,010.00	119,832.37	167,201.82	122,473.91	147,461.00	0.00
Program: 790 - Adaptive Recreation Surplus (Deficit):	**-122,010.00**	**-104,551.37**	**-137,145.82**	**-104,470.70**	**-130,601.00**	**0.00**
Program: 800 - Recreation Administration						
Revenue	0.00	-24,826.71	0.00	-14,538.33	20,000.00	0.00
Expense	632,840.00	574,619.42	636,230.92	533,870.96	655,425.00	0.00

Account Type	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
				Defined Budgets		
Program: 800 - Recreation Administration Surplus (Deficit):	**-632,840.00**	**-599,446.13**	**-636,230.92**	**-548,409.29**	**-635,425.00**	**0.00**
Program: 810 - Teen Center						
Revenue	8,500.00	12,111.00	0.00	1,293.00	0.00	0.00
Expense	23,400.00	14,644.87	0.00	8,744.42	12,374.00	0.00
Program: 810 - Teen Center Surplus (Deficit):	**-14,900.00**	**-2,533.87**	**0.00**	**-7,451.42**	**-12,374.00**	**0.00**
Program: 860 - All Day Child Care						
Revenue	100,000.00	85,995.00	0.00	0.00	0.00	0.00
Expense	144,212.00	141,604.22	0.00	0.00	0.00	0.00
Program: 860 - All Day Child Care Surplus (Deficit):	**-44,212.00**	**-55,609.22**	**0.00**	**0.00**	**0.00**	**0.00**
Program: 870 - YT General						
Expense	165,542.00	160,744.67	137,018.00	76,649.84	135,099.20	0.00
Program: 870 - YT General Total:	**165,542.00**	**160,744.67**	**137,018.00**	**76,649.84**	**135,099.20**	**0.00**
Program: 880 - YT Classes						
Revenue	112,500.00	74,119.00	0.00	2,064.00	0.00	0.00
Expense	68,190.00	34,790.68	0.00	1,053.91	0.00	0.00
Program: 880 - YT Classes Surplus (Deficit):	**44,310.00**	**39,328.32**	**0.00**	**1,010.09**	**0.00**	**0.00**
Program: 881 - Youth and Teen Programs						
Revenue	0.00	3,380.00	115,194.00	22,322.25	96,465.00	0.00
Expense	0.00	0.00	82,423.70	35,450.46	73,514.00	0.00
Program: 881 - Youth and Teen Programs Surplus (Deficit):	**0.00**	**3,380.00**	**32,770.30**	**-13,128.21**	**22,951.00**	**0.00**
Program: 900 - Intern						
Expense	8,655.00	9,409.06	8,800.00	8,807.36	8,800.00	0.00
Program: 900 - Intern Total:	**8,655.00**	**9,409.06**	**8,800.00**	**8,807.36**	**8,800.00**	**0.00**
Program: 910 - BIRC Facility						
Revenue	3,500.00	14,269.40	0.00	0.00	0.00	0.00
Expense	791,058.00	693,315.94	783,763.00	407,342.96	1,575,540.00	0.00
Program: 910 - BIRC Facility Surplus (Deficit):	**-787,558.00**	**-679,046.54**	**-783,763.00**	**-407,342.96**	**-1,575,540.00**	**0.00**
Program: 920 - Admin & Membership - BIRC						
Revenue	2,300,000.00	2,385,242.06	2,273,825.00	1,729,305.57	2,461,250.00	0.00
Expense	693,970.00	649,639.84	720,549.60	565,923.41	720,284.92	0.00
Program: 920 - Admin & Membership - BIRC Surplus (Deficit):	**1,606,030.00**	**1,735,602.22**	**1,553,275.40**	**1,163,382.16**	**1,740,965.08**	**0.00**
Program: 930 - Aquatic - BIRC						
Revenue	0.00	6,050.00	0.00	20.50	1,000.00	0.00
Expense	37,625.00	50,535.42	46,237.00	48,170.37	55,976.00	0.00
Program: 930 - Aquatic - BIRC Surplus (Deficit):	**-37,625.00**	**-44,485.42**	**-46,237.00**	**-48,149.87**	**-54,976.00**	**0.00**
Program: 940 - Fitness & Exercise BIRC						
Revenue	165,000.00	227,308.23	194,809.00	171,640.90	290,000.00	0.00
Expense	238,470.00	303,262.95	278,854.00	260,552.88	343,891.00	0.00

Account Type	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
					Defined Budgets	
Program: 940 - Fitness & Exercise BIRC Surplus (Deficit):	**-73,470.00**	**-75,954.72**	**-84,045.00**	**-88,911.98**	**-53,891.00**	**0.00**
Program: 950 - Racket Sports - BIRC						
Revenue	313,000.00	373,621.98	286,684.00	191,967.60	279,520.00	0.00
Expense	342,700.00	314,674.17	292,765.00	218,850.75	248,605.00	0.00
Program: 950 - Racket Sports - BIRC Surplus (Deficit):	**-29,700.00**	**58,947.81**	**-6,081.00**	**-26,883.15**	**30,915.00**	**0.00**
Program: 960 - Rec Programs - BIRC						
Revenue	140,000.00	71,579.00	92,344.00	63,108.63	98,144.00	0.00
Expense	61,100.00	21,634.59	25,181.00	19,041.65	34,568.00	0.00
Program: 960 - Rec Programs - BIRC Surplus (Deficit):	**78,900.00**	**49,944.41**	**67,163.00**	**44,066.98**	**63,576.00**	**0.00**
Program: 970 - BIRC - Equipment Replacement						
Expense	125,000.00	76,355.58	80,000.00	66,773.76	91,000.00	0.00
Program: 970 - BIRC - Equipment Replacement Total:	**125,000.00**	**76,355.58**	**80,000.00**	**66,773.76**	**91,000.00**	**0.00**
Report Surplus (Deficit):	**-384,477.00**	**324,074.80**	**-1,325,356.35**	**-1,135,825.55**	**-3,175,346.34**	**0.00**

Fund Summary

Defined Budgets

Fund		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
001 - General Fund		-384,477.00	-324,074.80	-1,325,356.35	1,135,825.55	-3,175,346.34	0.00
	Report Surplus (Deficit):	**-384,477.00**	**324,074.80**	**-1,325,356.35**	**-1,135,825.55**	**-3,175,346.34**	**0.00**

2026 Capital Improvement Fund
Budget-First Reading

updated 10/16/2025

	Projects	Funding	Capital or	FY25	Proposed FY26	FY27	FY 28	FY 29	FY 30
1	AQ Nakata Boiler	General Fund	Capital				150,000		
	AQ Door Replace	General Fund	Capital						
2	ADA Improvements	General Fund	Capital		50,000	50,000	50,000	50,000	50,000
	AQ Nakata Pool Liner	General Fund	Capital						
3	Aquatic Ray Renovation	General Fund	Capital	900,000	3,000,000	400,000			
4	Aquatic Slide interior recoating	General Fund	Capital	150,000					
5	Aquatic Ray Loan payment	General Fund	Capital	300,000					
	AQ restroom and locker updates	General Fund	Capital						
	AQ Nakata Lighting	General Fund	Capital			80,000			
6	AQ Nakata Solar panels	General Fund	Capital	10,000					
7	AQ Ray Pool Solar (water)	General Fund	Capital				60,000		
	Aquatic staircase	General Fund	Capital	160,000					
8	Aquatic Ray Planning	General Fund	Capital	300,000					
9	Asphalt Improvements	General Fund	Capital				100,000		
10	Aquatic Nakata steel truss re-coating	General Fund	Deferred Maint				200,000		
11	Battle Point picnic shelter renovation	General Fund	Capital						
12	Battle Point Turf Field	General Fund	Capital		1,200,000				
13	Ballfield Improvements	General Fund	Capital	50,000	50,000	50,000	50,000	50,000	50,000
14	Maintenance Area Plan	General Fund	Capital					500,000	
	BPP Bathrooms Bld and Septic	General Fund	Capital	165,000	100,000				
15	Battle Point Transmitter membrane roof	General Fund	Large Maintenance				50,000		

	Projects	Funding	Capital or	FY25	FY26	FY27	FY 28	FY 29	FY 30
	camp yeomalt								250,000
16	Cave Property Improvements	General Fund	Capital			100,000			
	Demolition - Ft Ward/SHO	General Fund	Capital						
	Dog Park Expansion	General Fund	Capital						
17	Eagledale Roof-Pottery Studio	General Fund	Capital		75,000				
	Eagledale Pottery Studio reno						150,000		
	Eagledale Shelter Roof	General Fund	Capital	8,000					
18	Eagle Harbor Sail Float	General Fund	Capital	1,400,000	230,000	670,000			
19	Fay Bathroom/shower (building and Septic)	General Fund	Capital					350,000	
20	Ft Ward Shelter	General Fund	Capital						120,000
21	Grand Forest East Parking Expansion	General Fund	Capital			50,000			
22	Hidden Cove Shelter	General Fund	Capital						50,000
23	Island Center Hall Heat	General Fund	Capital				30,000		
24	Island Center Hall Septic	General Fund	Capital					50,000	
25	Meigs trails corridor trail construction	General Fund	Capital				150,000		
	New Admin Building	General Fund	Capital						
26	Gideon Playground Improvements	General Fund	Capital						
	Playground Improvements	General Fund	Capital					50,000	
	Pt White Pier	General Fund	Capital						
27	Pritchard Park improvements	General Fund	Capital						
	Pru's/Hill Top septic	General Fund	Capital						
	rotary						10,000		
28	Sakai Improvements	General Fund	Capital			50,000	50,000		

	Projects	Funding	Capital or	FY25	FY26	FY27	FY 28	FY 29	FY 30
	Sakai Road Approach	General Fund	Capital						
29	Seabold Playground	General Fund	Capital						100,000
30	Seabold Roof Replacement	General Fund	Capital				40,000		
31	Seabold Foundation	General Fund	Capital				50,000		
	Solar Projects					100,000			
	Strawberry Hill batting cage	General Fund	Capital						
	Strawberry Bike area	General Fund	Capital						
	SH bathroom ballfield								75,000
	Strawberry Hill Skate Park Improvements	General Fund	Capital						
32	Strawberry Hill Center Heat pump	General Fund	Capital		30,000				-
	SH Rec office planning						50,000		675,000
	Tennis Court	General Fund	Capital						
33	SH Skate bowl Painting	General Fund	Large Maintenance	30,000					35,000
34	SH Snack Shack roof	General Fund	Large Maintenance			25,000			
35	Court Resurface	General Fund	Capital	60,000	75,000				75,000
	Waste Disposal Sybertech						75,000		
36	TOTAL GENERAL AND LID LIFT FUNDING			3,533,000	4,810,000	1,575,000	1,190,000	1,050,000	1,480,000
37									
	Aquatic - Nakata Liner	Settlement	Capital						
	Aquatic/Birc Solar	Grants	Capital						
38	Aquatic - Ray Pool	Loan	Capital	2,200,000					
	Battle Point Turf Field	Grant	Capital						

	Projects	Funding	Capital or	FY25	FY26	FY27	FY 28	FY 29	FY 30
39	Battle Point Picnic Shelter (Kids Up)	Grant	Capital			200,000			
	BP Tennis/Pickleball improvements	donation	Capital	53,000					
40	BIJAEMA Visitor Center	Dept of Commerce	Capital	620,000	620,000				
	controlled burn?								
	Eagle Harbor Sail Float	Donations	Capital		500,000				
41	Eagle Harbor Sail Float	Grant	Capital	500,000	500,000				
42	EV Stations	Dept of Commerce	Capital	75,000	75,000				
43	Meigs Trail Improvements (Boardwalks)	Grants	Capital	100,000		100,000			
44	Moritani Habitat	Grant/Donations /BI Parks	Capital	10,000					
45	Point White Pier	Donations	Capital			750,000			
	Eagle Harbor Sail Float	Grant	Capital						
46	Strawberry Bike area	Donation	Capital	450,000					
47	Strawberry Hill Snack Shack	Donation	Capital				50,000		
48	Strawberry Hill Skate Park Improvements	Donation	Capital	1,150,000		1,150,000			
	Strawberry Hill batting cage	Donation	Capital						
	Tennis courts	Donation	Capital	70,000					
	Williams	Grant/Donations /BI Parks	Capital						
49	TOTAL OTHER FUNDING			5,228,000	1,695,000	2,200,000	50,000	0	0
50									
51	TOTAL ALL PROJECTS			8,761,000	6,505,000.00	3,775,000.00	1,240,000.00	1,050,000.00	1,480,000.00

BAINBRIDGE ISLAND METROPOLITAN
PARK AND RECREATION DISTRICT
2026 BUDGET
Land Acquisition Fund

Account Type	2025 Board Approved	2026 Proposed Budget	Difference
Estimated Beginning Balance	257,884.00	207,884.00	(50,000.00)
Interest Income	120.00	1,000.00	880.00
Transfer From General Fund			-
Total Revenue	-	-	-
Land and/or easements	50,000.00	50,000.00	-
Total Expense	50,000.00	50,000.00	-
(Deficit) Surplus	207,884.00	(50,000.00)	-
Estimated ending balance	207,884.00	157,884.00	(50,000.00)

BAINBRIDGE ISLAND METROPOLITAN
PARK AND RECREATION DISTRICT
2026 BUDGET
Turf Field Replacement

Account Type	2025 Board Approved	2026 Proposed Budget	Difference
Estimated Beginning Balance	120,000.00	132,500.00	12,500.00
Interest Income	120.00	500.00	380.00
Transfer From General Fund	20,000.00	20,000.00	-
Total Revenue	20,000.00	20,000.00	-
Turf Maintenance or replace	7,500.00	140,000.00	132,500.00
Total Expense	7,500.00	140,000.00	132,500.00
(Deficit) Surplus	132,500.00	(120,000.00)	(132,500.00)
Estimated ending balance	132,500.00	12,500.00	(120,000.00)

We will amend 2025 to reflect fencing replacement $29K

BAINBRIDGE ISLAND METROPOLITAN
PARK AND RECREATION DISTRICT
2026 BUDGET
Debt Redemption Fund

Account Type	2025 Board Approved	2026 Proposed Budget	Difference
Estimated Beginning Balance	933,970.00	933,970.00	-
Tax Revenue	459,675.00	455,075.00	(4,600.00)
Transfer From General Fund	255,558.00	1,035,558.00	780,000.00
Total Revenue	715,233.00	1,490,633.00	775,400.00
Principal Payment	320,000.00	1,105,000.00	785,000.00
Interest on Debt	395,233.00	385,633.00	(9,600.00)
Total Expense	715,233.00	1,490,633.00	775,400.00
(Deficit) Surplus	-	-	-
Estimated ending balance	933,970.00	933,970.00	-