



General Fund 2026 budget

2026 Budget

Program: 101 - Tax Revenue

Revenue

| | | |
|----------------------------------|--|---------------------|
| 001-101-100-3111 | Real Property Tax | 9,722,401.00 |
| 001-101-100-3189 | Tax Refund or Abatements | 45,945.00 |
| 001-101-100-3370 | Intergovernmental Revenue - Share of Taxes | 2,000.00 |
| Total Revenue: | | 9,770,346.00 |

Expense

| | | |
|--------------------------------------|----------------------------|---------------------|
| 001-101-100-5970-003 | Operating Transfers to CIP | 4,810,000.00 |
| Total Expense: | | 4,810,000.00 |

Total Program: 101 - Tax Revenue: 4,960,346.00

2026 Budget

Program: 102 - Executive Services

Expense

| | |
|---|-------------------|
| 001-102-100-5711-018 PT Wages | 1,500.00 |
| 001-102-100-5711-020 Payroll Tax | 150.00 |
| 001-102-100-5711-031 Office Or Class Supplies | 2,000.00 |
| 001-102-100-5711-043 Travel Expenses | 3,000.00 |
| 001-102-100-5712-049 Registration, Dues And Subscriptions | 4,000.00 |
| 001-102-100-5768-040 Legal Fees | 115,000.00 |
| 001-102-100-5768-099 ED Discretionary | 35,000.00 |
| Total Expense: | 160,650.00 |
| Total Program: 102 - Executive Services: | 160,650.00 |

2026 Budget

Program: 110 - Accounting and HR

Revenue

| | | |
|----------------------------------|---------------------|------------------|
| 001-110-100-3611 | Investment Interest | 20,000.00 |
| 001-110-100-3671 | Donations | 300.00 |
| 001-110-100-3699 | Misc. Revenue | 5,000.00 |
| Total Revenue: | | 25,300.00 |

Expense

| | | |
|--------------------------------------|--------------------------------------|------------|
| 001-110-100-5711-010 | FT Wages | 997,264.00 |
| 001-110-100-5711-020 | Payroll Tax | 76,170.00 |
| 001-110-100-5711-021 | PERS | 55,000.00 |
| 001-110-100-5711-023 | Life And Disability Ins | 3,000.00 |
| 001-110-100-5711-026 | Other Employee Benefits | 6,000.00 |
| 001-110-100-5711-031 | Office Or Class Supplies | 8,000.00 |
| 001-110-100-5711-035 | Small Tools And Equipment | 2,000.00 |
| 001-110-100-5711-043 | Travel Expenses | 5,000.00 |
| 001-110-100-5711-046 | Insurance | 95,000.00 |
| 001-110-100-5711-049 | Registration, Dues And Subscriptions | 50,000.00 |
| 001-110-100-5711-145 | Copier Lease | 5,000.00 |
| 001-110-100-5711-148 | Repair & Maint - Computers | 1,000.00 |
| 001-110-100-5711-242 | Postage | 500.00 |
| 001-110-100-5711-249 | Bank Fees | 1,500.00 |
| 001-110-100-5711-348 | Repair And Maint - Bldg. | 2,000.00 |
| 001-110-100-5711-641 | Prof Fees - Other | 74,000.00 |
| 001-110-100-5711-949 | Misc. | 500.00 |
| 001-110-100-5712-014 | Annual Leave Payout | 20,000.00 |
| 001-110-100-5712-018 | PT Wages | 4,000.00 |
| 001-110-100-5712-022 | Health Insurance | 100,032.00 |
| 001-110-100-5712-037 | Computer Software | 40,000.00 |
| 001-110-100-5712-044 | Advertisement | 100.00 |
| 001-110-100-5712-541 | Empl Background Chaks | 125.00 |
| 001-110-100-5755-046 | Insurance | 140,000.00 |
| 001-110-100-5762-046 | Insurance | 42,000.00 |
| 001-110-100-5763-046 | Insurance | 50,000.00 |
| 001-110-100-5768-012 | Over Time | 1,000.00 |
| 001-110-100-5768-037 | Computer Software | 50,000.00 |

2026 Budget

| | |
|---|-----------------------|
| 001-110-100-5768-040 Legal Fees | 5,000.00 |
| 001-110-100-5768-044 Advertisement | 500.00 |
| 001-110-100-5768-046 Insurance | 220,000.00 |
| 001-110-100-5768-048 Repair & Maint Equipment | 5,000.00 |
| 001-110-100-5768-249 Bank Fees | 3,000.00 |
| 001-110-100-5768-949 Misc. | 11,000.00 |
| Total Expense: | 2,073,691.00 |
| Total Program: 110 - Accounting and HR: | (2,048,391.00) |

2026 Budget

Program: 115 - Rentals and Office Administration

Revenue

| | | |
|----------------------------------|---------------|-----------------|
| 001-115-100-3699 | Misc. Revenue | 1,200.00 |
| Total Revenue: | | 1,200.00 |

Expense

| | | |
|--------------------------------------|------------------------|------------------|
| 001-115-100-5711-018 | PT Wages | 1,500.00 |
| 001-115-100-5711-020 | Payroll Tax | 150.00 |
| 001-115-100-5711-031 | Office Supplies | 6,000.00 |
| 001-115-100-5711-042 | Telephone and Internet | 2,000.00 |
| 001-115-100-5711-044 | Advertisement | 100.00 |
| 001-115-100-5711-045 | Leases And Rentals | 1,060.00 |
| 001-115-100-5711-242 | Postage | 3,400.00 |
| 001-115-100-5711-641 | Prof Fees - Other | 5,000.00 |
| Total Expense: | | 19,210.00 |

Total Program: 115 - Rentals and Office Administration: (18,010.00)

2026 Budget

Program: 130 - Planning

Expense

| | |
|---|-------------------|
| 001-130-100-5711-010 FT wages | 136,775.00 |
| 001-130-100-5711-020 Payroll Tax | 10,228.00 |
| 001-130-100-5711-022 Health Insurance | 18,048.00 |
| 001-130-100-5712-021 PERS | 7,390.00 |
| 001-130-100-5768-041 Engineer/Architect | 31,500.00 |
| 001-130-100-5768-043 Travel Expenses | 540.00 |
| 001-130-100-5768-049 Registration, Dues And Subscriptions | 1,200.00 |
| 001-130-100-5768-641 Prof Fees - Other | 82,000.00 |
| Total Expense: | 287,681.00 |
| Total Program: 130 - Planning: | 287,681.00 |

2026 Budget

Program: 140 - Vehicles And Large Equipment

Expense

| | |
|--|-------------------|
| 001-140-100-5768-045 Leases And Rentals | 120,000.00 |
| 001-140-100-5947-664 Vehicles And/or large equipment | 35,000.00 |
| Total Expense: | 155,000.00 |
| Total Program: 140 - Vehicles And Large Equipment: | 155,000.00 |

2026 Budget

Program: 150 - Community Outreach

Revenue

| | | |
|----------------------------------|---|------------------|
| 001-150-100-3474 | Event Admissions | 30,000.00 |
| 001-150-100-3621 | Equipment And Vehicles Rentals (Short-term) | 5,500.00 |
| 001-150-100-3671 | Donations | 16,000.00 |
| 001-150-100-3699 | Misc. Revenue | 3,500.00 |
| Total Revenue: | | 55,000.00 |

Expense

| | | |
|--------------------------------------|--------------------------------------|-------------------|
| 001-150-100-5711-010 | FT Wages | 93,510.00 |
| 001-150-100-5711-020 | Payroll Tax | 10,758.00 |
| 001-150-100-5711-021 | PERS | 5,050.00 |
| 001-150-100-5711-022 | Health Insurance | 18,048.00 |
| 001-150-100-5711-023 | Life And Disability Ins | 500.00 |
| 001-150-100-5711-031 | Office Or Class Supplies | 24,000.00 |
| 001-150-100-5711-043 | Travel Expenses | 750.00 |
| 001-150-100-5711-641 | Prof Fees - Other | 21,000.00 |
| 001-150-100-5711-741 | Performers | 31,500.00 |
| 001-150-100-5712-018 | PT Wages | 26,000.00 |
| 001-150-100-5712-037 | Computer Software | 1,300.00 |
| 001-150-100-5712-045 | Leases And Rentals | 2,000.00 |
| 001-150-100-5712-049 | Registration, Dues And Subscriptions | 2,000.00 |
| Total Expense: | | 236,416.00 |

Total Program: 150 - Community Outreach: (181,416.00)

2026 Budget

Program: 160 - Records Management

Expense

| | |
|---|------------------|
| 001-160-100-5711-031 Office Or Class Supplies | 400.00 |
| 001-160-100-5711-043 Travel Expenses | 500.00 |
| 001-160-100-5711-049 Registration, Dues And Subscriptions | 1,700.00 |
| 001-160-100-5711-641 Prof Fees - Other | 50,000.00 |
| 001-160-100-5712-018 PT Wages | 5,190.00 |
| 001-160-100-5712-020 Payroll Tax | 675.00 |
| 001-160-100-5712-037 Computer Software | 13,500.00 |
| 001-160-100-5768-040 Legal Fees | 25,000.00 |
| 001-160-100-5769-035 Small Tools And Equipment | 400.00 |
| Total Expense: | 97,365.00 |

Total Program: 160 - Records Management: 97,365.00

Program: 170 - Safety Committee

Expense

| | |
|--|-----------------|
| 001-170-100-5718-631 Safety Supplies | 2,500.00 |
| 001-170-100-5768-631 Safety Supplies | 2,500.00 |
| Total Expense: | 5,000.00 |

Total Program: 170 - Safety Committee: 5,000.00

2026 Budget

Program: 180 - Computer/IT

Expense

| | |
|---|-------------------|
| 001-180-100-5711-010 FT Wages | 154,000.00 |
| 001-180-100-5711-020 Payroll Tax | 11,535.00 |
| 001-180-100-5711-021 PERS | 8,285.00 |
| 001-180-100-5711-022 Health Insurance | 18,048.00 |
| 001-180-100-5711-023 Life And Disability Ins | 500.00 |
| 001-180-100-5711-035 Small Tools And Equipment | 3,000.00 |
| 001-180-100-5711-037 Computer Software | 25,000.00 |
| 001-180-100-5711-038 Computer Equipment | 30,000.00 |
| 001-180-100-5711-049 Registration, Dues And Subscriptions | 5,000.00 |
| 001-180-100-5711-148 Repair & Maint - Computers | 1,000.00 |
| 001-180-100-5712-030 Maintenance Supplies | 200.00 |
| 001-180-100-5712-042 Telephone and Internet | 25,000.00 |
| 001-180-100-5712-142 Cell Phone | 35,000.00 |
| 001-180-100-5768-038 Computer Equipment | 5,000.00 |
| 001-180-100-5768-131 Office or Class Supplies | 1,000.00 |
| 001-180-100-5768-241 Prof. Fees Computer | 1,000.00 |
| Total Expense: | 323,568.00 |
| Total Program: 180 - Computer/IT: | 323,568.00 |

2026 Budget

Program: 190 - Marketing

Expense

| | | |
|--------------------------------------|--------------------------------------|-------------------|
| 001-190-100-5711-010 | FT Wages | 200,538.00 |
| 001-190-100-5711-018 | PT Wages | 20,000.00 |
| 001-190-100-5711-020 | Payroll Tax | 18,962.00 |
| 001-190-100-5711-021 | PERS | 10,829.00 |
| 001-190-100-5711-022 | Health Insurance | 20,496.00 |
| 001-190-100-5711-023 | Life And Disability Ins | 350.00 |
| 001-190-100-5711-031 | Office Or Class Supplies | 5,000.00 |
| 001-190-100-5711-043 | Travel Expenses | 500.00 |
| 001-190-100-5711-044 | Advertisement | 15,000.00 |
| 001-190-100-5711-641 | Prof Fees - Other | 20,000.00 |
| 001-190-100-5711-649 | Printing And Binding | 37,000.00 |
| 001-190-100-5712-048 | Repair & Maint Equipment | 1,800.00 |
| 001-190-100-5712-049 | Registration, Dues And Subscriptions | 25,500.00 |
| 001-190-100-5712-242 | Postage | 15,000.00 |
| | Total Expense: | 390,975.00 |

Total Program: 190 - Marketing: 390,975.00

2026 Budget

Program: 200 - Fay Campground

Revenue

| | | |
|----------------------------------|---------|-------------------|
| 001-200-200-3623 | Parking | 4,000.00 |
| 001-200-200-3624 | Camping | 265,000.00 |
| Total Revenue: | | 269,000.00 |

Expense

| | | |
|--------------------------------------|--------------------------------|-------------------|
| 001-200-200-5763-010 | FT Wages | 84,360.00 |
| 001-200-200-5763-012 | Over Time | 1,000.00 |
| 001-200-200-5763-018 | PT Wages | 9,000.00 |
| 001-200-200-5763-020 | Payroll Tax | 9,624.00 |
| 001-200-200-5763-021 | PERS | 4,555.00 |
| 001-200-200-5763-022 | Health Insurance | 18,048.00 |
| 001-200-200-5763-023 | Life And Disability Ins | 450.00 |
| 001-200-200-5763-030 | Maintenance Supplies | 10,000.00 |
| 001-200-200-5763-042 | Telephone and Internet | 3,800.00 |
| 001-200-200-5763-045 | Leases And Rentals | 3,100.00 |
| 001-200-200-5763-050 | Leasehold Excise On Campground | 400.00 |
| 001-200-200-5763-147 | Utilities-Water And/or Sewer | 10,000.00 |
| 001-200-200-5763-149 | Credit Card Fees | 6,000.00 |
| 001-200-200-5763-347 | Utilities - Electricity | 15,000.00 |
| 001-200-200-5763-447 | Utilities - Waste Disposal | 7,500.00 |
| 001-200-200-5763-541 | Empl Background Chks | 100.00 |
| 001-200-200-5763-641 | Prof Fees - Other | 20,000.00 |
| Total Expense: | | 202,937.00 |

Total Program: 200 - Fay Campground: 66,063.00

2026 Budget

Program: 210 - Parks Services General

Expense

| | |
|--|-------------------|
| 001-210-200-5768-010 FT Wages | 254,868.00 |
| 001-210-200-5768-020 Payroll Tax | 22,162.00 |
| 001-210-200-5768-021 PERS | 13,763.00 |
| 001-210-200-5768-022 Health Insurance | 20,496.00 |
| 001-210-200-5768-023 Life And Disability Ins | 1,200.00 |
| 001-210-200-5768-031 Office Or Class Supplies | 4,000.00 |
| 001-210-200-5768-037 Computer Software | 15,500.00 |
| 001-210-200-5768-043 Travel Expenses | 4,200.00 |
| 001-210-200-5768-044 Advertisement | 1,000.00 |
| 001-210-200-5768-048 Repair & Maint. Equipment | 2,100.00 |
| 001-210-200-5768-049 Registration Dues And Subscriptions | 19,500.00 |
| 001-210-200-5768-541 Empl Background Chks | 500.00 |
| Total Expense: | 359,289.00 |
| Total Program: 210 - Parks Services General: | 359,289.00 |

2026 Budget

Program: 220 - Park Services Op

Revenue

| | | |
|----------------------------------|---|------------------|
| 001-220-200-3419 | Park Fee For Services | 20,000.00 |
| 001-220-200-3625 | Facilities And Park Rentals (Long-term) | 28,994.60 |
| Total Revenue: | | 48,994.60 |

Expense

| | | |
|--------------------------------------|------------------------------|---------------------|
| 001-220-200-5763-147 | Utilities-Water And/or Sewer | 20,000.00 |
| 001-220-200-5768-010 | FT Wages | 1,382,553.00 |
| 001-220-200-5768-012 | Over Time | 5,500.00 |
| 001-220-200-5768-014 | Call Out Pay | 8,400.00 |
| 001-220-200-5768-018 | PT Wages | 24,600.00 |
| 001-220-200-5768-020 | Payroll Tax | 115,548.00 |
| 001-220-200-5768-021 | PERS | 74,658.00 |
| 001-220-200-5768-022 | Health Insurance | 194,328.00 |
| 001-220-200-5768-023 | Life And Disability Ins | 10,000.00 |
| 001-220-200-5768-030 | Maintenance Supplies | 7,000.00 |
| 001-220-200-5768-035 | Small Tools And Equipment | 21,000.00 |
| 001-220-200-5768-042 | Telephone and Internet | 21,300.00 |
| 001-220-200-5768-045 | Leases And Rentals | 37,000.00 |
| 001-220-200-5768-347 | Utilities - Electricity | 80,000.00 |
| 001-220-200-5768-447 | Utilities - Waste Disposal | 21,000.00 |
| 001-220-200-5768-631 | Safety Supplies | 12,500.00 |
| 001-220-200-5768-641 | Prof Fees - Other | 95,000.00 |
| Total Expense: | | 2,130,387.00 |

Total Program: 220 - Park Services Op: (2,081,392.40)

2026 Budget

Program: 230 - Student Cons. Corp.

Revenue

| | | |
|----------------------------------|-----------|------------------|
| 001-230-200-3671 | Donations | 58,579.00 |
| Total Revenue: | | 58,579.00 |

Expense

| | | |
|--------------------------------------|----------------------|------------|
| 001-230-200-5768-018 | PT Wages | 104,041.40 |
| 001-230-200-5768-020 | Payroll Tax | 10,404.00 |
| 001-230-200-5768-030 | Maintenance Supplies | 7,000.00 |

| | | |
|--------------------------------------|----------------------------|-------------------|
| 001-230-200-5768-447 | Utilities - Waste Disposal | 300.00 |
| Total Expense: | | 121,745.40 |

| | | |
|--|--|--------------------|
| Total Program: 230 - Student Cons. Corp.: | | (63,166.40) |
|--|--|--------------------|

Program: 240 - Grounds And Hort

Revenue

| | | |
|----------------------------------|---|-----------------|
| 001-240-200-3625 | Facilities And Park Rentals (Long-term) | 2,960.00 |
| Total Revenue: | | 2,960.00 |

Expense

| | | |
|--------------------------------------|--------------------------------|------------------|
| 001-240-200-5768-030 | Maintenance Supplies | 13,600.00 |
| 001-240-200-5768-248 | Repairs & Maint - Improvements | 5,000.00 |
| 001-240-200-5768-447 | Utilities - Waste Disposal | 5,000.00 |
| 001-240-200-5768-641 | Prof Fees - Other | 500.00 |
| Total Expense: | | 24,100.00 |

| | | |
|---|--|--------------------|
| Total Program: 240 - Grounds And Hort: | | (21,140.00) |
|---|--|--------------------|

Program: 250 - Vehicles And Equip

Expense

| | | |
|--------------------------------------|--------------------------|-----------|
| 001-250-200-5768-030 | Supplies - Vehicles | 64,000.00 |
| 001-250-200-5768-032 | Fuel Consumed - Vehicles | 60,000.00 |

2026 Budget

| | |
|---|-------------------|
| 001-250-200-5768-048 Repair & Maint Equipment | 5,000.00 |
| 001-250-200-5768-641 Prof Fees - Other | 6,000.00 |
| Total Expense: | 135,000.00 |

Total Program: 250 - Vehicles And Equip: 135,000.00

Program: 260 - Site Improvement

Revenue

| | |
|--|------------------|
| 001-260-200-3621 Equipment And Vehicles Rentals (Short-term) | 9,000.00 |
| 001-260-200-3624 Facility And Park Rentals (Short Term) | 25,000.00 |
| Total Revenue: | 34,000.00 |

Expense

| | |
|---|------------------|
| 001-260-200-5768-030 Maintenance Supplies | 81,950.00 |
| 001-260-200-5768-248 Repairs & Maint - Improvements | 5,000.00 |
| Total Expense: | 86,950.00 |

Total Program: 260 - Site Improvement: (52,950.00)

2026 Budget

Program: 271 - Trails

Revenue

| | | |
|----------------------------------|---------------|------------------|
| 001-271-200-3671 | Donations | 46,000.00 |
| 001-271-200-3699 | Misc. Revenue | 9,320.00 |
| Total Revenue: | | 55,320.00 |

Expense

| | | |
|--------------------------------------|----------------------|------------------|
| 001-271-200-5768-018 | PT wages | 20,000.00 |
| 001-271-200-5768-020 | Payroll Tax | 200.00 |
| 001-271-200-5769-030 | Maintenance Supplies | 15,000.00 |
| 001-271-200-5769-045 | Leases And Rentals | 3,500.00 |
| Total Expense: | | 38,700.00 |

Total Program: 271 - Trails: 16,620.00

Program: 272 - Natural Resources

Expense

| | | |
|--------------------------------------|----------------------------|------------------|
| 001-272-200-5712-030 | Maintenance Supplies | 28,000.00 |
| 001-272-200-5768-031 | Office or Class Supplies | 2,000.00 |
| 001-272-200-5768-045 | Leases And Rentals | 3,000.00 |
| 001-272-200-5768-641 | Prof Fees - Other | 38,100.00 |
| 001-272-200-5769-447 | Utilities - Waste Disposal | 1,000.00 |
| Total Expense: | | 72,100.00 |

Total Program: 272 - Natural Resources: 72,100.00

2026 Budget

Program: 280 - Ball Fields

Revenue

| | | |
|----------------------------------|--|------------------|
| 001-280-200-3624 | Facility And Park Rentals (Short Term) | 3,000.00 |
| 001-280-200-3699 | Misc. Revenue | 8,000.00 |
| Total Revenue: | | 11,000.00 |

Expense

| | | |
|--------------------------------------|--------------------------------|------------------|
| 001-280-200-5763-248 | Repairs & Maint - Improvements | 1,000.00 |
| 001-280-200-5764-030 | Maintenance Supplies | 14,500.00 |
| Total Expense: | | 15,500.00 |

Total Program: 280 - Ball Fields: (4,500.00)

Program: 290 - Soccer-now Fund 320

Revenue

| | | |
|----------------------------------|--|------------------|
| 001-290-200-3624 | Facility And Park Rentals (Short Term) | 40,000.00 |
| Total Revenue: | | 40,000.00 |

Expense

| | | |
|--------------------------------------|---|------------------|
| 001-290-200-5764-041 | Prof Fees - Other | 15,000.00 |
| 001-290-200-5970-900 | Transfers-Out - Other Costs Allocations | 25,000.00 |
| Total Expense: | | 40,000.00 |

Total Program: 290 - Soccer-now Fund 320: -

2026 Budget

Program: 300 - Indoor Facilities

Revenue

| | | |
|----------------------------------|--|------------------|
| 001-300-200-3624 | Facility And Park Rentals (Short Term) | 40,000.00 |
| 001-300-200-3626 | Housing Rentals/Leases | 22,000.00 |
| 001-300-200-3627 | Alcohol Use Fee | 2,500.00 |
| Total Revenue: | | 64,500.00 |

Expense

| | | |
|--------------------------------------|--------------------------|-------------------|
| 001-300-200-5755-012 | Over Time | 500.00 |
| 001-300-200-5755-018 | PT Wages | 5,000.00 |
| 001-300-200-5755-020 | Payroll Tax | 650.00 |
| 001-300-200-5755-023 | Life And Disability Ins | 500.00 |
| 001-300-200-5755-030 | Maintenance Supplies | 10,000.00 |
| 001-300-200-5755-130 | Janitorial Supplies | 20,000.00 |
| 001-300-200-5755-332 | Fuel For Facilities | 12,000.00 |
| 001-300-200-5755-348 | Repair And Maint - Bldg. | 39,529.00 |
| 001-300-200-5755-641 | Prof Fees - Other | 23,000.00 |
| 001-300-200-5768-030 | Maintenance Supplies | 23,000.00 |
| Total Expense: | | 134,179.00 |

Total Program: 300 - Indoor Facilities: (69,679.00)

2026 Budget

Program: 310 - Aquatics General

Revenue

| | | |
|----------------------------------|---------------------|------------------|
| 001-310-300-3417 | Concession Proceeds | 18,000.00 |
| Total Revenue: | | 18,000.00 |

Expense

| | | |
|--------------------------------------|--------------------------------------|-------------------|
| 001-310-300-5712-010 | FT Wages | 201,000.00 |
| 001-310-300-5712-012 | Over Time | 3,000.00 |
| 001-310-300-5712-018 | PT Wages | 92,000.00 |
| 001-310-300-5712-020 | Payroll Tax | 28,000.00 |
| 001-310-300-5712-021 | PERS | 11,000.00 |
| 001-310-300-5712-022 | Health Insurance | 36,096.00 |
| 001-310-300-5712-023 | Life And Disability Ins | 1,200.00 |
| 001-310-300-5712-031 | Office Or Class Supplies | 6,500.00 |
| 001-310-300-5712-034 | Items For Resale | 9,000.00 |
| 001-310-300-5712-035 | Small Tools And Equipment | 1,000.00 |
| 001-310-300-5712-042 | Telephone and Internet | 15,000.00 |
| 001-310-300-5712-043 | Travel Expenses | 1,200.00 |
| 001-310-300-5712-048 | Repair & Maintenance Equipment | 500.00 |
| 001-310-300-5712-049 | Registration, Dues And Subscriptions | 4,000.00 |
| 001-310-300-5712-145 | Copier Lease | 3,500.00 |
| Total Expense: | | 412,996.00 |

Total Program: 310 - Aquatics General: (394,996.00)

2026 Budget

Program: 320 - AQ Facility

Expense

| | | |
|--------------------------------------|--------------------------------------|-------------------|
| 001-320-300-5762-010 | FT Wages | 160,000.00 |
| 001-320-300-5762-018 | PT Wages | 59,500.00 |
| 001-320-300-5762-020 | Payroll Tax | 25,130.00 |
| 001-320-300-5762-021 | PERS | 8,500.00 |
| 001-320-300-5762-022 | Health Insurance | 36,096.00 |
| 001-320-300-5762-023 | Life And Disability Ins | 1,200.00 |
| 001-320-300-5762-030 | Maintenance Supplies | 25,000.00 |
| 001-320-300-5762-035 | Small Tools And Equipment | 20,000.00 |
| 001-320-300-5762-037 | Computer Software | 3,500.00 |
| 001-320-300-5762-039 | Supplies- Chemicals | 58,000.00 |
| 001-320-300-5762-043 | Travel Expenses | 400.00 |
| 001-320-300-5762-045 | Leases And Rentals | 5,000.00 |
| 001-320-300-5762-048 | Repair & Maint Equipment | 15,000.00 |
| 001-320-300-5762-049 | Registration, Dues And Subscriptions | 1,500.00 |
| 001-320-300-5762-130 | Janitorial Supplies | 10,000.00 |
| 001-320-300-5762-147 | Utilities-Water And/or Sewer | 30,000.00 |
| 001-320-300-5762-332 | Fuel For Facilities | 130,000.00 |
| 001-320-300-5762-347 | Utilities - Electricity | 130,000.00 |
| 001-320-300-5762-348 | Repair And Maint - Bldg. | 6,000.00 |
| 001-320-300-5762-447 | Utilities - Waste Disposal | 4,500.00 |
| 001-320-300-5762-541 | Empl Background Chks | 100.00 |
| 001-320-300-5762-641 | Prof Fees - Other | 9,400.00 |
| | Total Expense: | 738,826.00 |

Total Program: 320 - AQ Facility: 738,826.00

2026 Budget

Program: 330 - Swim Lessons

Revenue

| | | |
|----------------------------------|--------------|-------------------|
| 001-330-300-3476 | Program Fees | 528,800.00 |
| Total Revenue: | | 528,800.00 |

Expense

| | | |
|--------------------------------------|--------------------------------------|-------------------|
| 001-330-300-5712-010 | FT Wages | 19,075.00 |
| 001-330-300-5712-012 | Over Time | 500.00 |
| 001-330-300-5712-018 | PT Wages | 99,000.00 |
| 001-330-300-5712-020 | Payroll Tax | 13,700.00 |
| 001-330-300-5712-021 | PERS | 2,000.00 |
| 001-330-300-5712-022 | Health Insurance | 4,512.00 |
| 001-330-300-5712-023 | Life And Disability Ins. | 250.00 |
| 001-330-300-5712-031 | Office Or Class Supplies | 3,500.00 |
| 001-330-300-5712-035 | Small Tools And Equipment | 1,000.00 |
| 001-330-300-5712-043 | Travel Expenses | 500.00 |
| 001-330-300-5712-049 | Registration, Dues and Subscriptions | 1,000.00 |
| 001-330-300-5712-641 | Prof Fees - Other | 800.00 |
| Total Expense: | | 145,837.00 |

| | |
|---|-------------------|
| Total Program: 330 - Swim Lessons: | 382,963.00 |
|---|-------------------|

2026 Budget

Program: 340 - Water Exercise

Revenue

| | | |
|----------------------------------|--------------|------------------|
| 001-340-300-3476 | Program Fees | 46,500.00 |
| Total Revenue: | | 46,500.00 |

Expense

| | | |
|--------------------------------------|--------------------------------------|------------------|
| 001-340-300-5712-018 | PT Wages | 31,995.00 |
| 001-340-300-5712-020 | Payroll Tax | 3,599.00 |
| 001-340-300-5712-035 | Small Tools And Equipment | 1,500.00 |
| 001-340-300-5712-049 | Registration, Dues And Subscriptions | 350.00 |
| Total Expense: | | 37,444.00 |

| | |
|---|-----------------|
| Total Program: 340 - Water Exercise: | 9,056.00 |
|---|-----------------|

2026 Budget

Program: 350 - Public Swim

Revenue

| | | |
|----------------------------------|--|-------------------|
| 001-350-300-3473 | Activity Fees | 209,000.00 |
| 001-350-300-3474 | Event Admissions | 3,000.00 |
| 001-350-300-3476 | Program Fees | 93,000.00 |
| 001-350-300-3624 | Facility And Park Rentals (Short Term) | 89,000.00 |
| Total Revenue: | | 394,000.00 |

Expense

| | | |
|--------------------------------------|---------------------------|-------------------|
| 001-350-300-5712-010 | FT Wages | 168,595.00 |
| 001-350-300-5712-018 | PT Wages | 495,000.00 |
| 001-350-300-5712-020 | Payroll Tax | 69,500.00 |
| 001-350-300-5712-021 | PERS | 14,500.00 |
| 001-350-300-5712-022 | Health Insurance | 29,520.00 |
| 001-350-300-5712-023 | Life And Disability Ins | 1,200.00 |
| 001-350-300-5712-031 | Office Or Class Supplies | 300.00 |
| 001-350-300-5712-035 | Small Tools And Equipment | 4,000.00 |
| 001-350-300-5712-641 | Prof Fees - Other | 8,000.00 |
| Total Expense: | | 790,615.00 |

Total Program: 350 - Public Swim: (396,615.00)

2026 Budget

Program: 360 - AQ BD Parties

Revenue

| | | |
|----------------------------------|---------------|------------------|
| 001-360-300-3473 | Activity Fees | 31,000.00 |
| Total Revenue: | | 31,000.00 |

Expense

| | | |
|--------------------------------------|--------------------------|-----------------|
| 001-360-300-5712-031 | Office Or Class Supplies | 2,000.00 |
| Total Expense: | | 2,000.00 |

Total Program: 360 - AQ BD Parties: 29,000.00

Program: 370 - Swim Team

Revenue

| | | |
|----------------------------------|----------------------|-------------------|
| 001-370-300-3476 | Program Fees | 208,000.00 |
| 001-370-300-3479 | Other Fees & Charges | 50,000.00 |
| 001-370-300-3671 | Donations | 10,000.00 |
| Total Revenue: | | 268,000.00 |

Expense

| | | |
|--------------------------------------|--------------------------------------|-------------------|
| 001-370-300-5711-149 | Credit Card Fees | 11,000.00 |
| 001-370-300-5712-010 | FT Wages | 134,986.00 |
| 001-370-300-5712-018 | PT Wages | 10,200.00 |
| 001-370-300-5712-020 | Payroll Tax | 16,169.00 |
| 001-370-300-5712-021 | PERS | 7,280.00 |
| 001-370-300-5712-022 | Health Insurance | 27,072.00 |
| 001-370-300-5712-023 | Life And Disability Ins | 550.00 |
| 001-370-300-5712-031 | Office Or Class Supplies | 1,000.00 |
| 001-370-300-5712-043 | Travel Expenses | 4,000.00 |
| 001-370-300-5712-049 | Registration, Dues And Subscriptions | 1,600.00 |
| 001-370-300-5712-549 | Meet Fees | 50,000.00 |
| Total Expense: | | 263,857.00 |

Total Program: 370 - Swim Team: 4,143.00

2026 Budget

Program: 380 - Masters Team

Revenue

| | | |
|----------------------------------|--------------|-------------------|
| 001-380-300-3476 | Program Fees | 230,000.00 |
| Total Revenue: | | 230,000.00 |

Expense

| | | |
|--------------------------------------|--------------------------------------|-------------------|
| 001-380-300-5711-149 | Credit Card Fees | 3,000.00 |
| 001-380-300-5712-010 | FT Wages | 116,881.00 |
| 001-380-300-5712-018 | PT Wages | 12,000.00 |
| 001-380-300-5712-020 | Payroll Tax | 15,000.00 |
| 001-380-300-5712-021 | PERS | 6,320.00 |
| 001-380-300-5712-022 | Health Insurance | 22,560.00 |
| 001-380-300-5712-023 | Life And Disability Ins | 500.00 |
| 001-380-300-5712-031 | Office Or Class Supplies | 1,000.00 |
| 001-380-300-5712-037 | Computer Software | 400.00 |
| 001-380-300-5712-043 | Travel Expenses | 2,500.00 |
| 001-380-300-5712-045 | Leases and Rentals | 1,500.00 |
| 001-380-300-5712-049 | Registration, Dues And Subscriptions | 200.00 |
| Total Expense: | | 181,861.00 |

| | |
|---|------------------|
| Total Program: 380 - Masters Team: | 48,139.00 |
|---|------------------|

2026 Budget

Program: 390 - Water Safety

Revenue

| | | |
|----------------------------------|--------------|------------------|
| 001-390-300-3476 | Program Fees | 40,235.00 |
| Total Revenue: | | 40,235.00 |

Expense

| | | |
|--------------------------------------|--------------------------------------|-----------------|
| 001-390-300-5712-018 | PT Wages | 1,000.00 |
| 001-390-300-5712-020 | Payroll Tax | 120.00 |
| 001-390-300-5712-031 | Office Or Class Supplies | 1,000.00 |
| 001-390-300-5712-035 | Small Tools And Equipment | 1,000.00 |
| 001-390-300-5712-049 | Registration, Dues And Subscriptions | 5,000.00 |
| Total Expense: | | 8,120.00 |

| | |
|---|------------------|
| Total Program: 390 - Water Safety: | 32,115.00 |
|---|------------------|

2026 Budget

Program: 410 - Sailing

Revenue

| | | |
|----------------------------------|--------------|------------------|
| 001-410-300-3476 | Program Fees | 96,660.00 |
| Total Revenue: | | 96,660.00 |

Expense

| | | |
|--------------------------------------|--------------------------------------|------------------|
| 001-410-300-5712-018 | PT Wages | 61,465.00 |
| 001-410-300-5712-020 | Payroll Tax | 6,157.00 |
| 001-410-300-5712-030 | Maintenance Supplies | 1,175.00 |
| 001-410-300-5712-031 | Office Or Class Supplies | 625.00 |
| 001-410-300-5712-032 | Fuel Consumed - Vehicles | 750.00 |
| 001-410-300-5712-035 | Small Tools And Equipment | 650.00 |
| 001-410-300-5712-045 | Leases And Rentals | 14,050.00 |
| 001-410-300-5712-048 | Repair & Maint Equipment | 3,000.00 |
| 001-410-300-5712-049 | Registration, Dues And Subscriptions | 500.00 |
| 001-410-300-5712-641 | Prof Fees - Other | 6,300.00 |
| Total Expense: | | 94,672.00 |

| | |
|--------------------------------------|-----------------|
| Total Program: 410 - Sailing: | 1,988.00 |
|--------------------------------------|-----------------|

2026 Budget

Program: 420 - Paddling

Revenue

| | | |
|----------------------------------|--------------|------------------|
| 001-420-300-3476 | Program Fees | 81,210.00 |
| Total Revenue: | | 81,210.00 |

Expense

| | | |
|--------------------------------------|--------------------------------------|------------------|
| 001-420-300-5712-018 | PT Wages | 38,415.00 |
| 001-420-300-5712-020 | Payroll Tax | 3,842.00 |
| 001-420-300-5712-030 | Maintenance Supplies | 500.00 |
| 001-420-300-5712-031 | Office Or Class Supplies | 300.00 |
| 001-420-300-5712-032 | Fuel Consumed - Vehicles | 200.00 |
| 001-420-300-5712-035 | Small Tools And Equipment | 4,500.00 |
| 001-420-300-5712-045 | Leases and Rentals | 14,050.00 |
| 001-420-300-5712-048 | Repair & Maint Equipment | 200.00 |
| 001-420-300-5712-049 | Registration, Dues And Subscriptions | 400.00 |
| 001-420-300-5712-641 | Prof Fees - Other | 200.00 |
| Total Expense: | | 62,607.00 |

| | |
|---------------------------------------|------------------|
| Total Program: 420 - Paddling: | 18,603.00 |
|---------------------------------------|------------------|

2026 Budget

Program: 520 - Art Classes

Revenue

| | | |
|----------------------------------|-------------------------------|-------------------|
| 001-520-300-3476 | Program Fees | 70,465.00 |
| 001-520-300-3477 | Contracted Class Program Fees | 44,880.00 |
| Total Revenue: | | 115,345.00 |

Expense

| | | |
|--------------------------------------|--------------------------------------|------------------|
| 001-520-300-5712-018 | PT Wages | 31,749.00 |
| 001-520-300-5712-020 | Payroll Tax | 3,174.00 |
| 001-520-300-5712-031 | Office Or Class Supplies | 2,000.00 |
| 001-520-300-5712-035 | Small Tools And Equipment | 300.00 |
| 001-520-300-5712-049 | Registration, Dues And Subscriptions | 200.00 |
| 001-520-300-5712-449 | Contracted Class Fees | 33,200.00 |
| Total Expense: | | 70,623.00 |

Total Program: 520 - Art Classes: 44,722.00

2026 Budget

Program: 530 - Pottery

Revenue

| | | |
|----------------------------------|--------------|-------------------|
| 001-530-300-3417 | Concession | 7,000.00 |
| 001-530-300-3476 | Program Fees | 190,550.00 |
| 001-530-300-3671 | Donations | 1,500.00 |
| Total Revenue: | | 199,050.00 |

Expense

| | | |
|--------------------------------------|--------------------------------------|-------------------|
| 001-530-300-5712-018 | PT Wages | 86,011.00 |
| 001-530-300-5712-020 | Payroll Tax | 8,601.00 |
| 001-530-300-5712-021 | PERS | 1,300.00 |
| 001-530-300-5712-031 | Office Or Class Supplies | 13,000.00 |
| 001-530-300-5712-034 | Items for Resale | 4,650.00 |
| 001-530-300-5712-035 | Small Tools And Equipment | 2,500.00 |
| 001-530-300-5712-042 | Telephone and Internet | 1,500.00 |
| 001-530-300-5712-043 | Travel Expenses | 300.00 |
| 001-530-300-5712-048 | Repair & Maint Equipment | 150.00 |
| 001-530-300-5712-049 | Registration, Dues And Subscriptions | 500.00 |
| 001-530-300-5712-064 | Other Machinery & Equipment | 7,100.00 |
| 001-530-300-5712-641 | Prof Fees - Other | 32,840.00 |
| Total Expense: | | 158,452.00 |

Total Program: 530 - Pottery: 40,598.00

2026 Budget

Program: 561 - Youth Camps

Revenue

| | | |
|----------------------------------|-------------------------------|-------------------|
| 001-561-300-3476 | Program Fees | 99,215.00 |
| 001-561-300-3477 | Contracted Class Program Fees | 35,045.00 |
| Total Revenue: | | 134,260.00 |

Expense

| | | |
|--------------------------------------|--------------------------------------|-----------|
| 001-561-300-5712-018 | PT Wages | 64,752.00 |
| 001-561-300-5712-020 | Payroll Tax | 6,475.00 |
| 001-561-300-5712-031 | Office or Class Supplies | 6,000.00 |
| 001-561-300-5712-032 | Fuel Consumed - Vehicles | 150.00 |
| 001-561-300-5712-049 | Registration, Dues And Subscriptions | 500.00 |

2026 Budget

| | | |
|---|----------------------|-------------------|
| 001-561-300-5712-449 | Contracted Class Fee | 23,562.00 |
| Total Expense: | | 101,439.00 |
| Total Program: 561 - Youth Camps : | | 32,821.00 |

Program: 570 - Canine Classes

Revenue

| | | |
|----------------------------------|-------------------------------|------------------|
| 001-570-300-3477 | Contracted Class Program Fees | 33,895.00 |
| Total Revenue: | | 33,895.00 |

Expense

| | | |
|--------------------------------------|--------------------------|------------------|
| 001-570-300-5712-031 | Office or Class Supplies | 200.00 |
| 001-570-300-5712-449 | Contracted Class Fees | 23,728.00 |
| Total Expense: | | 23,928.00 |

| | | |
|---|--|-----------------|
| Total Program: 570 - Canine Classes: | | 9,967.00 |
|---|--|-----------------|

Program: 600 - Outdoor General

2026 Budget

Expense

| | |
|---|-------------------|
| 001-600-300-5712-010 FT Wages | 90,116.00 |
| 001-600-300-5712-020 Payroll Tax | 9,338.00 |
| 001-600-300-5712-021 PERS | 4,866.00 |
| 001-600-300-5712-022 Health Insurance | 10,248.00 |
| 001-600-300-5712-023 Life And Disability Ins | 440.00 |
| 001-600-300-5712-031 Office Or Class Supplies | 500.00 |
| 001-600-300-5712-043 Travel Expenses | 500.00 |
| 001-600-300-5712-049 Registration, Dues And Subscriptions | 1,000.00 |
| 001-600-300-5712-142 Cell Phone | 1,000.00 |
| Total Expense: | 118,008.00 |

Total Program: 600 - Outdoor General: 118,008.00

Program: 610 - Sports General

Expense

| | |
|---|-------------------|
| 001-610-300-5712-010 FT Wages | 85,156.00 |
| 001-610-300-5712-020 Payroll Tax | 8,528.00 |
| 001-610-300-5712-021 PERS | 4,900.00 |
| 001-610-300-5712-022 Health Insurance | 10,248.00 |
| 001-610-300-5712-023 Life And Disability Ins | 450.00 |
| 001-610-300-5712-031 Office Or Class Supplies | 1,500.00 |
| 001-610-300-5712-049 Registration, Dues And Subscriptions | 1,200.00 |
| 001-610-300-5712-143 Travel Other Than Mileage | 500.00 |
| Total Expense: | 112,482.00 |

Total Program: 610 - Sports General: 112,482.00

2026 Budget

Program: 630 - Fitness

Revenue

| | | |
|----------------------------------|--------------|------------------|
| 001-630-300-3476 | Program Fees | 59,878.00 |
| Total Revenue: | | 59,878.00 |

Expense

| | | |
|--------------------------------------|--------------------------|------------------|
| 001-630-300-5712-010 | FT Wages | 16,105.00 |
| 001-630-300-5712-018 | PT Wages | 18,802.00 |
| 001-630-300-5712-020 | Payroll Tax | 3,675.00 |
| 001-630-300-5712-021 | PERS | 870.00 |
| 001-630-300-5712-022 | Health Insurance | 2,049.00 |
| 001-630-300-5712-023 | Life and Disability Ins | 200.00 |
| 001-630-300-5712-031 | Office Or Class Supplies | 500.00 |
| Total Expense: | | 42,201.00 |

| | |
|--------------------------------------|------------------|
| Total Program: 630 - Fitness: | 17,677.00 |
|--------------------------------------|------------------|

2026 Budget

Program: 640 - Tennis

Revenue

| | | |
|----------------------------------|--------------|------------------|
| 001-640-300-3473 | Activity Fee | 3,500.00 |
| 001-640-300-3476 | Program Fees | 63,500.00 |
| Total Revenue: | | 67,000.00 |

Expense

| | | |
|--------------------------------------|---------------------------|------------------|
| 001-640-300-5712-010 | FT Wages | 17,073.00 |
| 001-640-300-5712-018 | PT Wages | 31,140.00 |
| 001-640-300-5712-020 | Payroll Tax | 4,495.00 |
| 001-640-300-5712-021 | PERS | 525.00 |
| 001-640-300-5712-022 | Health Insurance | 1,200.00 |
| 001-640-300-5712-031 | Office Or Class Supplies | 1,000.00 |
| 001-640-300-5712-035 | Small Tools And Equipment | 500.00 |
| Total Expense: | | 55,933.00 |

Total Program: 640 - Tennis: 11,067.00

2026 Budget

Program: 650 - Sp Classes/Camps

Revenue

| | | |
|----------------------------------|-------------------------------|-------------------|
| 001-650-300-3476 | Program Fees | 175,000.00 |
| 001-650-300-3477 | Contracted Class Program Fees | 71,445.00 |
| Total Revenue: | | 246,445.00 |

Expense

| | | |
|--------------------------------------|-------------------------------------|-------------------|
| 001-650-300-5712-018 | PT Wages | 95,000.00 |
| 001-650-300-5712-020 | Payroll Tax | 9,500.00 |
| 001-650-300-5712-021 | PERS | 858.00 |
| 001-650-300-5712-031 | Office Or Class Supplies | 1,100.00 |
| 001-650-300-5712-049 | Registration Dues And Subscriptions | 400.00 |
| 001-650-300-5712-449 | Contracted Class Fees | 43,123.50 |
| Total Expense: | | 149,981.50 |

Total Program: 650 - Sp Classes/Camps: 96,463.50

2026 Budget

Program: 660 - Outdoor Adventures

Revenue

| | | |
|----------------------------------|-------------------------------|-------------------|
| 001-660-300-3476 | Program Fees | 115,000.00 |
| 001-660-300-3477 | Contracted Class Program Fees | 53,743.00 |
| Total Revenue: | | 168,743.00 |

Expense

| | | |
|--------------------------------------|--------------------------------------|-------------------|
| 001-660-300-5712-018 | PT Wages | 62,000.00 |
| 001-660-300-5712-020 | Payroll Tax | 6,200.00 |
| 001-660-300-5712-030 | Maintenance Supplies | 750.00 |
| 001-660-300-5712-031 | Office Or Class Supplies | 100.00 |
| 001-660-300-5712-032 | Fuel Consumed - Vehicles | 400.00 |
| 001-660-300-5712-043 | Travel Expenses | 200.00 |
| 001-660-300-5712-049 | Registration, Dues And Subscriptions | 1,990.00 |
| 001-660-300-5712-243 | Non Employee Travel | 800.00 |
| 001-660-300-5712-449 | Contracted Class Fees | 42,995.00 |
| 001-660-300-5712-641 | Prof Fees - Other | 1,200.00 |
| Total Expense: | | 116,635.00 |

Total Program: 660 - Outdoor Adventures: 52,108.00

2026 Budget

Program: 670 - Sport Leagues

Revenue

| | | |
|----------------------------------|---------------|-------------------|
| 001-670-300-3473 | Activity Fees | 11,000.00 |
| 001-670-300-3476 | Program Fees | 100,000.00 |
| Total Revenue: | | 111,000.00 |

Expense

| | | |
|--------------------------------------|--------------------------|------------------|
| 001-670-300-5712-018 | PT Wages | 44,159.00 |
| 001-670-300-5712-020 | Payroll Tax | 4,415.00 |
| 001-670-300-5712-021 | PERS | 858.00 |
| 001-670-300-5712-031 | Office Or Class Supplies | 11,500.00 |
| 001-670-300-5712-641 | Prof Fees - Other | 26,500.00 |
| Total Expense: | | 87,432.00 |

Total Program: 670 - Sport Leagues: 23,568.00

Program: 700 - Gymnastics General

Expense

| | | |
|--------------------------------------|--------------------------------------|-------------------|
| 001-700-300-5712-010 | FT Wages | 63,920.00 |
| 001-700-300-5712-020 | Payroll Tax | 7,069.00 |
| 001-700-300-5712-021 | PERS | 3,455.00 |
| 001-700-300-5712-022 | Health Insurance | 6,148.00 |
| 001-700-300-5712-023 | Life And Disability Ins | 685.00 |
| 001-700-300-5712-031 | Office Or Class Supplies | 1,500.00 |
| 001-700-300-5712-035 | Small Tools And Equipment | 16,000.00 |
| 001-700-300-5712-049 | Registration, Dues And Subscriptions | 1,700.00 |
| 001-700-300-5712-641 | Prof Fees - Other | 18,000.00 |
| Total Expense: | | 118,477.00 |

Total Program: 700 - Gymnastics General: 118,477.00

Program: 710 - Gymnastics Classes

Revenue

| | | |
|----------------------------------|---------------|-------------------|
| 001-710-300-3473 | Activity Fees | 5,400.00 |
| 001-710-300-3476 | Program Fees | 217,855.00 |
| Total Revenue: | | 223,255.00 |

2026 Budget

Expense

| | | |
|---|--------------------------------------|-------------------|
| 001-710-300-5712-010 | FT Wages | 46,078.00 |
| 001-710-300-5712-018 | PT Wages | 48,435.00 |
| 001-710-300-5712-020 | Payroll Tax | 9,683.00 |
| 001-710-300-5712-021 | PERS | 2,500.00 |
| 001-710-300-5712-022 | Health Insurance | 7,173.00 |
| 001-710-300-5712-023 | Life And Disability Ins | 500.00 |
| 001-710-300-5712-031 | Office Or Class Supplies | 1,200.00 |
| 001-710-300-5712-049 | Registration, Dues And Subscriptions | 100.00 |
| | Total Expense: | 115,669.00 |
| Total Program: 710 - Gymnastics Classes: | | 107,586.00 |

2026 Budget
2026 Budget

Program: 720 - Gymnastics Camps

Revenue

| | | |
|----------------------------------|--------------|------------------|
| 001-720-300-3476 | Program Fees | 69,330.00 |
| Total Revenue: | | 69,330.00 |

Expense

| | | |
|--------------------------------------|--------------------------|------------------|
| 001-720-300-5712-018 | PT Wages | 25,696.92 |
| 001-720-300-5712-020 | Payroll Tax | 2,569.00 |
| 001-720-300-5712-031 | Office Or Class Supplies | 1,900.00 |
| Total Expense: | | 30,165.92 |

| | |
|---|------------------|
| Total Program: 720 - Gymnastics Camps: | 39,164.08 |
|---|------------------|

2026 Budget

Program: 730 - Gymnastics Team

Revenue

| | | |
|----------------------------------|--------------|-------------------|
| 001-730-300-3476 | Program Fees | 179,310.00 |
| Total Revenue: | | 179,310.00 |

Expense

| | | |
|--------------------------------------|--------------------------------------|-------------------|
| 001-730-300-5712-010 | FT Wages | 90,600.00 |
| 001-730-300-5712-012 | Over Time | 645.00 |
| 001-730-300-5712-018 | PT Wages | 33,129.00 |
| 001-730-300-5712-020 | Payroll Tax | 12,000.00 |
| 001-730-300-5712-021 | PERS | 5,000.00 |
| 001-730-300-5712-022 | Health Insurance | 9,224.00 |
| 001-730-300-5712-023 | Life And Disability Ins | 560.00 |
| 001-730-300-5712-031 | Office Or Class Supplies | 500.00 |
| 001-730-300-5712-032 | Fuel Consumed - Vehicles | 300.00 |
| 001-730-300-5712-049 | Registration, Dues And Subscriptions | 1,500.00 |
| Total Expense: | | 153,458.00 |

Total Program: 730 - Gymnastics Team: 25,852.00

2026 Budget

Program: 790 - Adaptive Recreation

Revenue

| | | |
|----------------------------------|--------------|------------------|
| 001-790-300-3476 | Program Fees | 16,860.00 |
| Total Revenue: | | 16,860.00 |

Expense

| | | |
|--------------------------------------|--------------------------------------|-------------------|
| 001-790-300-5712-010 | FT Wages | 75,300.00 |
| 001-790-300-5712-018 | PT Wages | 38,000.00 |
| 001-790-300-5712-020 | Payroll Tax | 13,343.00 |
| 001-790-300-5712-021 | PERS | 4,070.00 |
| 001-790-300-5712-022 | Health Insurance | 10,248.00 |
| 001-790-300-5712-031 | Office or class supplies | 1,000.00 |
| 001-790-300-5712-035 | Small Tools And Equipment | 1,000.00 |
| 001-790-300-5712-043 | Travel Expenses | 500.00 |
| 001-790-300-5712-049 | Registration, Dues And Subscriptions | 2,000.00 |
| 001-790-300-5712-641 | Professional Fees - Other | 2,000.00 |
| Total Expense: | | 147,461.00 |

Total Program: 790 - Adaptive Recreation: (130,601.00)

2026 Budget

Program: 800 - Recreation Administration

Revenue

| | | |
|----------------------------------|--------------|------------------|
| 001-800-300-3476 | Program Fees | 20,000.00 |
| Total Revenue: | | 20,000.00 |

Expense

| | | |
|--------------------------------------|--------------------------------------|-------------------|
| 001-800-300-5711-149 | Credit Card Fees | 140,000.00 |
| 001-800-300-5712-010 | FT Wages | 316,354.00 |
| 001-800-300-5712-020 | Payroll Tax | 26,077.00 |
| 001-800-300-5712-021 | PERS | 17,900.00 |
| 001-800-300-5712-022 | Health Insurance | 36,494.00 |
| 001-800-300-5712-023 | Life And Disability Ins | 1,000.00 |
| 001-800-300-5712-031 | Office Or Class Supplies | 3,500.00 |
| 001-800-300-5712-037 | Computer Software | 28,000.00 |
| 001-800-300-5712-043 | Travel Expenses | 1,500.00 |
| 001-800-300-5712-044 | Advertisement | 7,000.00 |
| 001-800-300-5712-048 | Repair and Maintenance Equipment | 3,500.00 |
| 001-800-300-5712-049 | Registration, Dues And Subscriptions | 12,500.00 |
| 001-800-300-5712-541 | Empl Background Chks | 4,000.00 |
| 001-800-300-5755-641 | Prof Fees - Other | 600.00 |
| 001-800-300-5890-004 | Help Line/DDA | 57,000.00 |
| Total Expense: | | 655,425.00 |

Total Program: 800 - Recreation Administration: (635,425.00)

2026 Budget

Program: 810 - Teen Center

Expense

| | |
|---|------------------|
| 001-810-300-5712-018 PT Wages | 10,674.00 |
| 001-810-300-5712-020 Payroll Tax | 1,200.00 |
| 001-810-300-5712-031 Office Or Class Supplies | 500.00 |
| Total Expense: | 12,374.00 |

Total Program: 810 - Teen Center: 12,374.00

Program: 870 - YT General

Expense

| | |
|---|-------------------|
| 001-870-300-5712-010 FT Wages | 83,285.00 |
| 001-870-300-5712-018 PT Wages | 23,113.20 |
| 001-870-300-5712-020 Payroll Tax | 9,353.00 |
| 001-870-300-5712-021 PERS | 4,500.00 |
| 001-870-300-5712-022 Health Insurance | 10,248.00 |
| 001-870-300-5712-023 Life And Disability Ins | 600.00 |
| 001-870-300-5712-031 Office Or Class Supplies | 2,000.00 |
| 001-870-300-5712-043 Travel Expenses | 1,000.00 |
| 001-870-300-5712-049 Registration, Dues And Subscriptions | 1,000.00 |
| Total Expense: | 135,099.20 |

Total Program: 870 - YT General: 135,099.20

2026 Budget

Program: 881 - Youth and Teen Programs

Revenue

| | | |
|----------------------------------|-------------------------------|------------------|
| 001-881-300-3476 | Program Fees | 42,290.00 |
| 001-881-300-3477 | Contracted Class Program Fees | 54,175.00 |
| Total Revenue: | | 96,465.00 |

Expense

| | | |
|--------------------------------------|--------------------------------------|------------------|
| 001-881-300-5712-018 | PT Wages | 22,899.00 |
| 001-881-300-5712-020 | Payroll Tax | 2,290.00 |
| 001-881-300-5712-031 | Office or Class Supplies | 3,700.00 |
| 001-881-300-5712-048 | Repair & Maintenance Equipment | 700.00 |
| 001-881-300-5712-049 | Registration, Dues And Subscriptions | 500.00 |
| 001-881-300-5712-449 | Contracted Class Fees | 41,475.00 |
| 001-881-300-5768-641 | Prof Fees - Other | 1,950.00 |
| Total Expense: | | 73,514.00 |

Total Program: 881 - Youth and Teen Programs: 22,951.00

Program: 900 - Intern

Expense

| | | |
|--------------------------------------|--------------------------------------|-----------------|
| 001-900-100-5712-019 | Intern Stipend | 7,800.00 |
| 001-900-100-5712-031 | Office Or Class Supplies | 300.00 |
| 001-900-100-5712-044 | Advertisement | 500.00 |
| 001-900-100-5712-049 | Registration, Dues And Subscriptions | 200.00 |
| Total Expense: | | 8,800.00 |

Total Program: 900 - Intern: 8,800.00

Program: 910 - BIRC Facility

Expense

| | | |
|--------------------------------------|--------------------------------------|--------------|
| 001-910-100-5970-091 | Transfers-Out - Debt Redemption Fund | 1,035,558.00 |
| 001-910-301-5755-010 | FT Wages | 104,334.00 |
| 001-910-301-5755-018 | PT Wages | 17,650.00 |

2026 Budget

| | |
|---|---------------------|
| 001-910-301-5755-020 Payroll Tax | 10,283.00 |
| 001-910-301-5755-021 PERS | 5,635.00 |
| 001-910-301-5755-022 Health Insurance | 14,780.00 |
| 001-910-301-5755-023 Life And Disability | 800.00 |
| 001-910-301-5755-030 Maintenance Supplies | 15,000.00 |
| 001-910-301-5755-035 Small Tools And Equipment | 15,000.00 |
| 001-910-301-5755-037 Computer Software | 3,500.00 |
| 001-910-301-5755-039 Supplies- Chemicals | 3,000.00 |
| 001-910-301-5755-045 Leases And Rentals | 5,000.00 |
| 001-910-301-5755-046 Insurance | 70,000.00 |
| 001-910-301-5755-048 Repair & Maint Equipment | 10,000.00 |
| 001-910-301-5755-130 Janitorial Supplies | 32,000.00 |
| 001-910-301-5755-143 Travel Other Than Mileage | 500.00 |
| 001-910-301-5755-147 Utilities-Water And/or Sewer | 5,000.00 |
| 001-910-301-5755-247 Utilities - Electricity | 60,000.00 |
| 001-910-301-5755-332 Fuel For Facilities | 46,500.00 |
| 001-910-301-5755-348 Repair And Maint - Bldg. | 1,500.00 |
| 001-910-301-5755-447 Utilities - Waste Disposal | 4,500.00 |
| 001-910-301-5755-641 Prof Fees - Other | 115,000.00 |
| Total Expense: | 1,575,540.00 |

Total Program: 910 - BIRC Facility: 1,575,540.00

2026 Budget

Program: 920 - Admin & Membership - BIRC

Revenue

| | | |
|----------------------------------|--|---------------------|
| 001-920-301-3417 | Concession Proceeds | 35,000.00 |
| 001-920-301-3473 | Activity Fees | 2,409,000.00 |
| 001-920-301-3624 | Facility And Park Rentals (Short Term) | 13,000.00 |
| 001-920-301-3699 | Misc. Revenue | 4,250.00 |
| Total Revenue: | | 2,461,250.00 |

Expense

| | | |
|--------------------------------------|--------------------------------------|-------------------|
| 001-920-301-5755-010 | FT Wages | 258,931.00 |
| 001-920-301-5755-018 | PT Wages | 184,536.92 |
| 001-920-301-5755-019 | RPT Wages | 53,648.00 |
| 001-920-301-5755-020 | Payroll Tax | 48,431.00 |
| 001-920-301-5755-021 | PERS | 19,094.00 |
| 001-920-301-5755-022 | Health Insurance | 30,744.00 |
| 001-920-301-5755-023 | Life And Disability Ins | 2,200.00 |
| 001-920-301-5755-031 | Office Or Class Supplies | 6,000.00 |
| 001-920-301-5755-034 | Items For Resale | 25,000.00 |
| 001-920-301-5755-035 | Small Tools And Equipment | 4,500.00 |
| 001-920-301-5755-038 | Computer Equipment | 3,000.00 |
| 001-920-301-5755-042 | Telephone and Internet | 9,500.00 |
| 001-920-301-5755-043 | Travel Expenses | 1,500.00 |
| 001-920-301-5755-044 | Advertisement | 1,200.00 |
| 001-920-301-5755-048 | Repair & Maint Equipment | 16,000.00 |
| 001-920-301-5755-049 | Registration, Dues And Subscriptions | 6,000.00 |
| 001-920-301-5755-641 | Prof Fees - Other | 50,000.00 |
| Total Expense: | | 720,284.92 |

Total Program: 920 - Admin & Membership - BIRC: 1,740,965.08

2026 Budget

Program: 930 - Aquatic - BIRC

Revenue

| | | |
|----------------------------------|--|-----------------|
| 001-930-301-3624 | Facility And Park Rental (Short Term) | 1,000.00 |
| Total Revenue: | | 1,000.00 |

Expense

| | | |
|--------------------------------------|--------------------------|------------------|
| 001-930-301-5755-012 | Over Time | 600.00 |
| 001-930-301-5755-018 | PT Wages | 48,575.00 |
| 001-930-301-5755-020 | Payroll Tax | 5,301.00 |
| 001-930-301-5755-021 | PERS | 500.00 |
| 001-930-301-5755-031 | Office Or Class Supplies | 1,000.00 |
| Total Expense: | | 55,976.00 |

Total Program: 930 - Aquatic - BIRC: (54,976.00)

2026 Budget

Program: 940 - Fitness & Exercise BIRC

Revenue

| | | |
|----------------------------------|--------------|-------------------|
| 001-940-301-3476 | Program Fees | 290,000.00 |
| Total Revenue: | | 290,000.00 |

Expense

| | | |
|--------------------------------------|--------------------------------------|-------------------|
| 001-940-301-5755-010 | FT Wages | 67,791.00 |
| 001-940-301-5755-018 | PT Wages | 174,037.00 |
| 001-940-301-5755-019 | RPT Wages | 47,448.00 |
| 001-940-301-5755-020 | Payroll Tax | 28,697.00 |
| 001-940-301-5755-021 | PERS | 9,000.00 |
| 001-940-301-5755-022 | Health Insurance | 8,198.00 |
| 001-940-301-5755-023 | Life and Disability | 720.00 |
| 001-940-301-5755-031 | Office Or Class Supplies | 4,000.00 |
| 001-940-301-5755-035 | Small Tools And Equipment | 1,000.00 |
| 001-940-301-5755-049 | Registration, Dues And Subscriptions | 3,000.00 |
| Total Expense: | | 343,891.00 |

Total Program: 940 - Fitness & Exercise BIRC: (53,891.00)

2026 Budget

Program: 950 - Racket Sports - BIRC

Revenue

| | | |
|----------------------------------|---|-------------------|
| 001-950-301-3417 | Concession Proceeds | 25,000.00 |
| 001-950-301-3473 | Activity Fees | 13,520.00 |
| 001-950-301-3476 | Program Fees | 230,000.00 |
| 001-950-301-3621 | Equipment And Vehicles Rentals (Short-term) | 11,000.00 |
| Total Revenue: | | 279,520.00 |

Expense

| | | |
|--------------------------------------|--------------------------------------|-------------------|
| 001-950-301-5755-010 | FT Wages | 89,085.00 |
| 001-950-301-5755-018 | PT Wages | 99,019.00 |
| 001-950-301-5755-020 | Payroll Tax | 19,158.00 |
| 001-950-301-5755-021 | PERS | 5,000.00 |
| 001-950-301-5755-022 | Health Insurance | 16,243.00 |
| 001-950-301-5755-023 | Life And Disability | 1,200.00 |
| 001-950-301-5755-031 | Office Or Class Supplies | 4,000.00 |
| 001-950-301-5755-034 | Items For Resale | 10,500.00 |
| 001-950-301-5755-035 | Small Tools And Equipment | 1,500.00 |
| 001-950-301-5755-048 | Repair & Maint Equipment | 900.00 |
| 001-950-301-5755-049 | Registration, Dues And Subscriptions | 2,000.00 |
| Total Expense: | | 248,605.00 |

Total Program: 950 - Racket Sports - BIRC: 30,915.00

2026 Budget

Program: 960 - Rec Programs - BIRC

Revenue

| | | |
|----------------------------------|--------------|------------------|
| 001-960-301-3473 | Activity Fee | 7,540.00 |
| 001-960-301-3476 | Program Fees | 90,604.00 |
| Total Revenue: | | 98,144.00 |

Expense

| | | |
|--------------------------------------|--------------------------|------------------|
| 001-960-301-5755-018 | PT Wages | 24,153.00 |
| 001-960-301-5755-020 | Payroll Tax | 2,415.00 |
| 001-960-301-5755-031 | Office Or Class Supplies | 3,000.00 |
| 001-960-301-5755-641 | Prof Fees - Other | 5,000.00 |
| Total Expense: | | 34,568.00 |

Total Program: 960 - Rec Programs - BIRC: 63,576.00

Program: 970 - BIRC - Equipment Replacement

Expense

| | | |
|--------------------------------------|-----------------------|------------------|
| 001-970-301-5755-063 | Other Improvements | 56,000.00 |
| 001-970-301-5947-164 | Machinery & Equipment | 35,000.00 |
| Total Expense: | | 91,000.00 |

Total Program: 970 - BIRC - Equipment Replacement: 91,000.00

Report Total: (3,175,346.34)