



FY 2026 – 2028
Rochester Avon Recreation Authority
Governing Board
Adopted Budget

July 16, 2025

TABLE of CONTENTS

Transmittal Letter	3
Budget Highlights	4-5
All Funds Budget (Illustrative only)	6
Fund Balance Budget Summary (Illustrative Only)	7
Budgets by Department 2026 Approved (Illustrative Only)	8
Budgets by Department 2023-2028 Analysis (Illustrative Only)	9
FY 2026 Budget Resolution	10
Appendix A Full Budget	11-37



TO: Rochester Hills City Council & Rochester City Council

FROM: RARA Governing Board and Administration

DATE: July 16, 2025

RE: FY 2026 – FY 2028 RARA Budget

On behalf of the RARA Governing Board and Administration, we are thrilled to unveil the FY 2026–2028 RARA Budget, approved by the Board on July 16, 2025. We are confident that the attached budget not only meets the essential programming needs and desires of our valued citizens but also exemplifies our commitment to using taxpayer dollars responsibly and efficiently. RARA is passionately dedicated to enriching the lives of our community members, transforming our community into a vibrant, attractive place to live, work, innovate, and enjoy. Together, we are building a brighter, more dynamic future for everyone.

The FY 2026-2028 Adopted Budget includes the following revisions from the FY 2025-2027 Budget:

- **Enhanced Programming Expansion:** Over the next three fiscal years the RARA Governing Board and Administration plan to invest in expanded programming across all departments, including Sports, Activities, Camps, and Events. These expansions are designed to meet growing community demand and improve facility utilization.
- **The FY 2026 Adopted Budget** includes modest increases to program fees and operational costs to maintain high-quality services while ensuring financial sustainability. Staff costs reflect competitive market adjustments to retain experienced personnel across all program areas.
- **Facility Improvements:** As in previous years, operational efficiencies and revenue growth will support ongoing facility maintenance and targeted improvements. This approach ensures continued high-quality programming environments while maintaining fiscal responsibility.

The FY 2026 RARA Budget totals \$3,615,557 in operating expenditures, with revenues of \$3,615,557. The budget maintains a balanced approach with revenues closely matching expenditures to ensure sustainable operations. Please see the "Budget Highlights" section of this packet for additional details.

Should you have any questions, please feel free to contact Executive Recreation Director, David Word, or a member of the RARA Governing Board.

Thank you for your continued support of RARA!

Signature: _____
John Muenk, RARA Board Chair

Signature: _____
David Word, RARA Executive Director

FY 2026-2028 Governing Board Adopted Budget Budget Highlights

Key Changes in the Budget

1. Program Enhancement Focus

- Continued investment in core recreational programming across all departments, driven by strong growth in areas like Sports, Camps, Activities, and Adaptive programs.
- Enhanced sports offerings are expected to generate substantial positive returns, strengthening the overall financial health of the organization.
- Expanded camp programming is poised for significant growth, contributing positively to RARA's net operations.
- Efforts to increase special events and community programming are aimed at moving these activities towards a more favorable financial position.

2. Operational Efficiency

- While administrative functions are being streamlined to maintain service quality, there's a recognition of the increasing costs associated with central support.
- Strategic staffing adjustments are being made across the organization to effectively support program growth.
- Technology upgrades are planned to improve the experience for members and participants, reflecting a commitment to modernizing services.
- The Recreation Center continues to demonstrate effective utilization of facilities, contributing positively to RARA's financial performance.

Key Takeaways

- RARA remains dedicated to providing high-quality recreational programming, with a strong focus on careful budget management and strategic planning to ensure long-term financial sustainability. The budget is intentionally structured to be balanced, with revenues and expenditures closely aligned year over year.
- The authority continues to be a vital community resource, offering a wide range of programs that serve all ages and interests, from youth sports and camps to adult fitness and adaptive programming. This commitment is supported by a projected healthy growth in overall operating revenues.
- RARA is committed to maintaining a robust financial reserve, ensuring it remains well above the established target percentage, providing a secure foundation for future operations and unexpected needs.

This update reflects RARA's commitment to meeting the evolving recreational needs of the Rochester area communities while maintaining fiscal responsibility and operational excellence.

General Fund Budget Changes

Revenues

- Revenues are anticipated to show consistent growth, a direct result of increasing community participation in RARA programs and activities.
- Program fees are set to remain competitive, while also supporting improvements in program quality and the introduction of new offerings.
- Revenue from facility rentals continues to be a reliable source, strengthened by ongoing community partnerships and events.

Personnel Expenditures

- The budget includes provisions for competitive salary adjustments to ensure RARA attracts and retains highly qualified staff across all its program areas.
- Strategic staffing decisions are being made to support the expansion of programs while diligently managing operational efficiency.
- There's a sustained investment in staff development, aiming to continually enhance the quality of programs and the overall satisfaction of participants.

Operating Expenditures

- Planned increases in operational costs are included to support the growth of programs and the necessary maintenance of RARA's facilities.
- Investments in technology are slated to improve processes like program registration and facility management, enhancing the user experience.
- The budget also covers the replacement and upgrading of equipment, ensuring high standards of safety and quality are consistently met.

Capital Outlay

- Significant capital investments are planned for ongoing facility improvements, ensuring RARA continues to provide excellent recreational environments for the community. These include major updates to essential infrastructure, flooring, and lighting.
- A clear schedule for equipment replacement is in place, securing the safety and effectiveness of all programs and ensuring modern amenities. This includes key technology infrastructure and equipment.
- Strategic enhancements to facilities are being pursued to accommodate the growing participation in RARA's programs, such as expanding fitness areas.
- Funds are also prudently allocated for unexpected repairs and breakdowns, ensuring that high-activity, aging facilities can maintain uninterrupted service.

The FY 2026-2028 budget underscores RARA's unwavering commitment to delivering outstanding recreational opportunities, all while upholding operational efficiency and fiscal responsibility across every program area and facility.

FY 2026-2028 RARA GOVERNING BOARD ADOPTED BUDGET
"ALL FUNDS" BUDGET SUMMARY *(Illustrative Only)*

DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Q2 Amendment	FY 2026 Proposed	FY 2027 Projected	FY 2028 Projected
Revenue	\$2,483,826	\$2,821,499	\$ 3,426,960	\$ 3,615,557	\$ 3,982,319	\$ 4,278,239
Expense	\$ 2,423,614	\$2,821,499	\$ 3,426,960	\$ 3,615,557	\$ 3,982,319	\$ 4,278,239
Net	\$ 60,211	\$ 0	0	\$ 0	\$ 0	\$ 0

FY 2026-2028 RARA GOVERNING BOARD ADOPTED BUDGET

"FUND BALANCE" BUDGET SUMMARY *(Illustrative Only)*

DESCRIPTION	2024	2025	2026	2027	2028
Total Expenditures	\$2,821,499	\$3,426,960	\$3,615,556	\$3,982,320	\$4,278,239
Capital Outlay	\$181,789	\$205,000	\$105,000	\$105,000	\$105,000
Operating Expenditures	\$2,639,710	\$3,221,960	\$3,510,556	\$3,877,320	\$4,173,239
Starting Fund Balance	\$1,087,047	\$1,114,619	\$933,531	\$959,536	\$925,184
Ending Fund Balance	\$1,114,619	\$933,531	\$959,536	\$925,184	\$883,347
Target Fund Balance(20%)	\$527,942	\$644,392	\$702,111	\$775,464	\$834,648
Fund Balance Percentage	42.23%	28.97%	27.33%	23.86%	21.17%
Over/Under Target Balance	\$586,677	\$289,139	\$257,425	\$149,720	\$48,699

FY 2026 - 2028 RARA GOVERNING BOARD ADOPTED BUDGET
BUDGET BY DEPARTMENT FY 2026 PROPOSED BUDGET *(Illustrative Only)*

Department	Revenue	Expense	Net
Administration (808)	\$1,174,865	\$1,522,456	(\$347,591)
Sports (960)	\$801,879	\$608,267	\$193,613
Camps (961)	\$635,690	\$532,266	\$103,424
Events (962)	\$65,009	\$92,272	(\$27,263)
PDF (963)	\$73,345	\$71,082	\$2,263
Activities (964)	\$221,397	\$221,318	\$79
Adaptive (965)	\$231,932	\$178,907	\$53,025
Recreation Center (966)	\$411,440	\$388,988	\$22,452
TOTAL	\$3,615,557	\$3,615,557	\$0

FY 2026 - 2028 RARA GOVERNING BOARD ADOPTED BUDGET

BUDGET BY DEPARTMENT *(Illustrative Only)*

Department	FY 2023 Actual	FY 2024 Actual	FY 2025 Amendment	FY 2026 Proposed	FY 2027 Projected	FY 2028 Projected
REVENUES						
Administration	\$954,540	\$1,019,970	\$1,305,818	\$1,174,865	\$1,258,442	\$1,297,857
Sports	\$550,359	\$564,259	\$728,125	\$801,879	\$876,909	\$955,189
Camps	\$388,317	\$480,809	\$575,390	\$635,690	\$753,466	\$841,025
Events	\$34,059	\$44,417	\$58,912	\$65,009	\$79,396	\$85,748
PDF	\$148,634	\$88,037	\$69,360	\$73,345	\$77,455	\$82,069
Activities	\$66,849	\$88,125	\$110,195	\$221,397	\$239,642	\$259,436
Adaptive	\$156,881	\$194,409	\$202,522	\$231,932	\$250,995	\$273,818
Recreation Center	\$184,186	\$341,474	\$376,638	\$411,440	\$446,015	\$483,097
TOTAL OPERATING REVENUES	\$2,483,826	\$2,821,499	\$3,426,960	\$3,615,557	\$3,982,319	\$4,278,239
EXPENDITURES						
Administration	\$1,213,899	\$1,362,963	\$1,581,117	\$1,522,456	\$1,676,284	\$1,947,056
Sports	\$366,275	\$406,869	\$552,027	\$608,267	\$663,424	\$698,407
Camps	\$324,684	\$360,254	\$482,180	\$532,266	\$623,603	\$652,130
Events	\$43,438	\$52,343	\$84,168	\$92,272	\$98,628	\$82,801
PDF	\$113,375	\$105,940	\$67,338	\$71,082	\$74,531	\$78,366
Activities	\$55,977	\$88,212	\$133,120	\$221,318	\$237,714	\$192,804
Adaptive	\$126,246	\$151,704	\$171,089	\$178,907	\$194,075	\$209,539
Recreation Center	\$179,720	\$293,213	\$355,923	\$388,988	\$414,060	\$417,136
TOTAL OPERATING EXPENSES	\$2,423,614	\$2,821,499	\$3,426,960	\$3,615,556	\$3,982,320	\$4,278,239
NET						
Administration	-\$259,359	-\$342,993	-\$275,299	-\$347,591	-\$417,842	-\$649,199
Sports	\$184,085	\$157,390	\$176,098	\$193,613	\$213,485	\$256,782
Camps	\$63,632	\$120,555	\$93,210	\$103,424	\$129,862	\$188,895
Events	-\$9,379	-\$7,927	-\$25,255	-\$27,263	-\$19,232	\$2,947
PDF	\$35,258	-\$17,903	\$2,022	\$2,263	\$2,924	\$3,703
Activities	\$10,872	-\$87	-\$22,925	\$79	\$1,927	\$66,632
Adaptive	\$30,635	\$42,705	\$31,433	\$53,025	\$56,920	\$64,279
Recreation Center	\$4,467	\$48,261	\$20,715	\$22,452	\$31,955	\$65,962
TOTAL OPERATING NET	\$60,212	\$0	\$0	\$0	\$0	\$0

Rochester - Rochester Avon Recreation Authority

Fiscal Year 2026 Budget Resolution

Whereas pursuant to Public Act 621 of 1978 (as amended by P.A 493 or 2000), the Uniform Budgeting and Accounting Act for Local Governments, it is the responsibility of the Rochester Avon Recreation Authority (RARA) to adopt an annual budget and work program; and Whereas the RARA Executive Director has submitted a proposed budget as required by the Interlocal Agreement.

Now Therefore Be It Resolved

1. That this resolution shall be known and be cited as the "FY 2026 Rochester Avon Recreation Authority Budget Resolution."
2. That this budget reflects a reasonable allocation of available resources and allows for the delivery of programs and administrative activities for the Rochester Avon Recreation Authority during Fiscal Year January 1, 2026 - December 31, 2026.
3. Notice of a public hearing on the proposed budget was published on the RARA website on June 12, 2025 and a public hearing on the proposed budget was held by the RARA Board of Directors on July 16, 2025.
4. The RARA Board of Directors adopts the all funds budget for the Rochester Avon Recreation Authority for the fiscal year beginning January 1, 2026, with total estimated revenues of \$3,615,557, which includes a General Fund budget of \$959,536.
5. Whenever it appears to the Executive Director or the Board that actual and probable revenues in the General Fund will be less than the estimated revenues upon which appropriations were based, the Executive Director shall present to the Board recommendations which, if adopted, will prevent expenditures from exceeding available revenues for the current fiscal year. Such recommendations shall include proposals for reducing appropriations, increasing revenues, and use of the reserve fund balance or all three.
6. With the approval of this resolution, the RARA Board approves all expenditures and bills presented within the budget allocation as adopted, amended, in accordance with the Interlocal Agreement.
7. All purchases of goods and services shall conform to the Board's approved Purchasing Procedures.
8. If any provision of this act appears to be in conflict with the Interlocal Agreement signed by the participating communities, the provisions of the Interlocal Agreement shall apply

Appendix A
Cost Center Budgets
Business Unit 808

Bus. Unit	Object	Description	2025 Q2 Amendment	2026 Proposed	2027 Projected	2028 Projected
808	401002	Fund Balance to Balance	\$181,088	-\$26,005	\$34,352	\$41,837
808	589000	Contr.-City of Roch.Hills	\$861,810	\$895,640	\$917,690	\$939,820
808	590000	Contr.-City of Rochester	\$136,250	\$173,320	\$177,650	\$182,090
808	630050	Fees-Global CC Fees	\$56,000	\$60,000	\$64,000	\$68,000
808	636017	Fees-Brochure Advertisement	\$6,000	\$6,500	\$7,000	\$7,500
808	664001	Interest & Dividend Earnings	\$58,470	\$58,960	\$51,000	\$51,560
808	675000	Contributions & Donations	\$0	\$0	\$0	\$0
808	677000	Reimbursement	\$0	\$0	\$0	\$0
808	687000	Refund & Rebates	\$5,950	\$6,200	\$6,500	\$6,800
808	695000	Miscellaneous Revenue	\$250	\$250	\$250	\$250
			\$1,305,818	\$1,174,865	\$1,258,442	\$1,297,857
808	703000	Salaries & Wages	\$701,250	\$755,000	\$846,500	\$1,019,600
808	710000	Pension Plan	\$56,100	\$60,400	\$67,720	\$81,568
808	714000	Medicare Tax	\$10,168	\$10,948	\$12,274	\$14,784
808	715000	Soc. Security Tax	\$43,478	\$46,810	\$52,483	\$63,215
808	716000	Health/Optical Ins.	\$105,000	\$125,000	\$154,500	\$185,954
808	716002	Health Savings Account	\$44,000	\$44,000	\$50,000	\$54,000
808	717000	Dental Insurance	\$12,350	\$13,750	\$15,000	\$30,119
808	718000	Life & AD&D Ins.	\$2,800	\$2,950	\$3,350	\$4,189
808	719000	Disability Ins.	\$6,950	\$7,300	\$8,175	\$10,150
808	720000	Unemployment Ins.	\$7,013	\$7,550	\$8,465	\$10,196
808	721000	Workers Comp.Ins.	\$5,196	\$5,663	\$6,173	\$6,729

808	722000	Clothing	\$3,500	\$3,500	\$3,750	\$4,450
808	727000	Office Supplies	\$2,200	\$2,200	\$2,266	\$2,379
808	740000	Operating Supplies	\$3,500	\$3,500	\$3,605	\$3,713
808	748000	Operating Equipment	\$5,000	\$5,000	\$5,150	\$5,305
808	801000	Professional Services	\$142,560	\$92,500	\$95,275	\$98,133
808	801040	Prof.Serv.-Marketing	\$37,040	\$37,750	\$38,883	\$40,049
808	804000	Audit Fees	\$12,640	\$13,270	\$13,910	\$14,540
808	805001	Legal Fees-City Attorney	\$3,200	\$3,200	\$3,200	\$3,200
808	807000	Contractual Services	\$16,774	\$17,612	\$18,140	\$18,685
808	850000	Membership & Dues	\$4,950	\$5,445	\$5,608	\$5,777
808	860000	Travel and Seminars	\$26,500	\$27,450	\$28,750	\$35,725
808	910000	Liability Ins.& Bonds	\$29,250	\$31,000	\$31,930	\$32,888
808	922000	Telephone Expense	\$11,175	\$11,622	\$11,971	\$12,330
808	931000	Maintenance-Park	\$78,000	\$78,000	\$78,000	\$78,000
808	940000	Rental-Equipment	\$5,124	\$5,636	\$5,805	\$5,980
808	954000	Miscellaneous Expense	\$300	\$300	\$300	\$300
808	960000	Tax Tribunals	\$100	\$100	\$100	\$100
808	974000	Land Improvement	\$100,000	\$50,000	\$50,000	\$50,000
808	976000	Building Improvements	\$100,000	\$50,000	\$50,000	\$50,000
808	977000	Equipment-Capitalized	\$5,000	\$5,000	\$5,000	\$5,000
		Revenues	\$1,305,818	\$1,174,865	\$1,258,442	\$1,297,857
		Expenses	\$1,581,117	\$1,522,456	\$1,676,284	\$1,947,056
		Net	-\$275,299	-\$347,591	-\$417,842	-\$649,199

Business Unit 960

Bus. Unit	Object	Description	2025 Q2 Amendment	2026 Proposed	2027 Projected	2028 Projected
960	636002	Fees-Adult Basketball				
960	703002	Wages				
960	746002	Supplies				
960	801002	Professional Services				
960	807002	Contractual Services				
960	809002	Program Services				
960	945002	Rentals				
			\$0	\$0	\$0	
960	636003	Fees-Youth Basketball	\$71,500	\$78,650	\$86,515	\$95,167
960	703003	Wages	\$7,150	\$7,865	\$8,652	\$9,517
960	746003	Supplies	\$1,430	\$1,573	\$1,730	\$1,903
960	801003	Professional Services	\$12,870	\$14,157	\$15,573	\$17,130
960	807003	Contractual Services	\$10,725	\$11,798	\$12,977	\$14,275
960	809003	Program Services	\$17,875	\$19,663	\$21,629	\$23,792
960	945003	Rentals	\$10,725	\$11,798	\$12,977	\$14,275
			\$10,725	\$11,798	\$12,977	\$14,275
960	636004	Fees-Adult Volleyball		\$0	\$0	
960	703004	Wages				
960	746004	Supplies				
960	801004	Professional Services				
960	807004	Contractual Services				
960	809004	Program Services				
960	945004	Rentals				

			\$0	\$0	\$0	
960	636005	Fees-Youth Volleyball	\$75,000	\$86,250	\$99,188	\$109,106
960	703005	Wages	\$20,250	\$23,288	\$26,781	\$29,459
960	746005	Supplies	\$1,125	\$1,294	\$1,488	\$1,637
960	801005	Professional Services	\$0	\$0	\$0	\$0
960	807005	Contractual Services	\$10,125	\$11,644	\$13,390	\$14,729
960	809005	Program Services	\$6,000	\$6,900	\$7,935	\$8,729
960	945005	Rentals	\$10,500	\$12,075	\$13,886	\$15,275
			\$27,000	\$31,050	\$35,708	\$39,278
960	636006	Fees-Adult Softball/Baseball	\$32,500	\$37,375	\$39,244	\$41,206
960	703006	Wages	\$0	\$0	\$0	\$0
960	746006	Supplies	\$5,688	\$6,541	\$6,868	\$7,211
960	801006	Professional Services	\$0	\$0	\$0	\$0
960	807006	Contractual Services	\$0	\$0	\$0	\$0
960	809006	Program Services	\$4,875	\$5,606	\$5,887	\$6,181
960	945006	Rentals	\$0	\$0	\$0	\$0
			\$21,938	\$25,228	\$26,490	\$27,814
960	636007	Fees-Youth Softball/Baseball/T	\$129,920	\$140,314	\$151,539	\$163,662
960	703007	Wages	\$6,496	\$7,016	\$7,577	\$8,183
960	746007	Supplies	\$12,992	\$14,031	\$15,154	\$16,366
960	801007	Professional Services	\$9,094	\$9,822	\$10,608	\$11,456
960	807007	Contractual Services	\$0	\$0	\$0	\$0
960	809007	Program Services	\$38,976	\$42,094	\$45,462	\$49,099
960	945007	Rentals	\$7,795	\$8,419	\$9,092	\$9,820
			\$54,566	\$58,932	\$63,646	\$68,738
960	636008	Fees-Adult Soccer	\$6,000	\$7,500	\$9,375	\$11,719

960	703008	Wages	\$2,100	\$2,625	\$3,281	\$4,102
960	746008	Supplies	\$300	\$375	\$469	\$586
960	801008	Professional Services	\$0	\$0	\$0	\$0
960	807008	Contractual Services	\$0	\$0	\$0	\$0
960	809008	Program Services	\$1,200	\$1,500	\$1,875	\$2,344
960	945008	Rentals	\$0	\$0	\$0	\$0
			\$2,400	\$3,000	\$3,750	\$4,688
960	636009	Fees-Youth Soccer	\$230,000	\$244,950	\$260,872	\$277,828
960	703009	Wages	\$0	\$0	\$0	\$0
960	746009	Supplies	\$4,600	\$4,899	\$5,217	\$5,557
960	801009	Professional Services	\$149,500	\$159,218	\$169,567	\$180,588
960	807009	Contractual Services	\$0	\$0	\$0	\$0
960	809009	Program Services	\$0	\$0	\$0	\$0
960	945009	Rentals	\$0	\$0	\$0	\$0
			\$75,900	\$80,834	\$86,088	\$91,683
960	636011	Fees-Youth Cycling		\$0	\$0	
960	703011	Wages				
960	746011	Supplies				
960	801011	Professional Services		\$0	\$0	
960	807011	Contractual Services				
960	809011	Program Services		\$0	\$0	
960	945011	Rentals				
			\$0	\$0	\$0	
960	636012	Fees-Adult Running	\$6,000	\$7,200	\$9,000	\$11,250
960	703012	Wages	\$120	\$144	\$180	\$225
960	746012	Supplies	\$210	\$252	\$315	\$394

960	801012	Professional Services	\$0	\$0	\$0	\$0
960	807012	Contractual Services	\$0	\$0	\$0	\$0
960	809012	Program Services	\$5,100	\$6,120	\$7,650	\$9,563
960	945012	Rentals	\$0	\$0	\$0	\$0
			\$570	\$684	\$855	\$1,069
960	636013	Fees-Youth Running	\$16,000	\$17,040	\$18,148	\$19,327
960	703013	Wages	\$0	\$0	\$0	\$0
960	746013	Supplies	\$0	\$0	\$0	\$0
960	801013	Professional Services	\$10,400	\$11,076	\$11,796	\$12,563
960	807013	Contractual Services	\$0	\$0	\$0	\$0
960	809013	Program Services	\$4,000	\$4,260	\$4,537	\$4,832
960	945013	Rentals	\$0	\$0	\$0	\$0
			\$1,600	\$1,704	\$1,815	\$1,933
960	636014	Fees-Adult Other Sports	\$39,795	\$45,764	\$52,629	\$60,523
960	703014	Wages	\$0	\$0	\$0	\$0
960	746014	Supplies	\$2,587	\$2,975	\$3,421	\$3,934
960	801014	Professional Services	\$25,867	\$29,747	\$34,209	\$39,340
960	807014	Contractual Services	\$0	\$0	\$0	\$0
960	809014	Program Services	\$3,980	\$4,576	\$5,263	\$6,052
960	945014	Rentals	\$0	\$0	\$0	\$0
			\$7,362	\$8,466	\$9,736	\$11,197
960	636015	Fees-Youth Other Sports	\$69,360	\$79,764	\$87,740	\$96,514
960	703015	Wages	\$1,734	\$1,994	\$2,194	\$2,413
960	746015	Supplies	\$1,387	\$1,595	\$1,755	\$1,930
960	801015	Professional Services	\$13,872	\$15,953	\$17,548	\$19,303
960	807015	Contractual Services	\$8,670	\$9,971	\$10,968	\$12,064

960	809015	Program Services	\$2,081	\$2,393	\$2,632	\$2,895
960	945015	Rentals	\$27,744	\$31,906	\$35,096	\$38,606
			\$13,872	\$15,953	\$17,548	\$19,303
960	636016	Fees-Adult Martial Arts	\$13,250	\$13,913	\$14,608	\$15,339
960	703016	Wages	\$0	\$0	\$0	\$0
960	746016	Supplies	\$0	\$0	\$0	\$0
960	801016	Professional Services	\$8,613	\$9,043	\$9,495	\$9,970
960	807016	Contractual Services	\$0	\$0	\$0	\$0
960	809016	Program Services	\$0	\$0	\$0	\$0
960	945016	Rentals	\$0	\$0	\$0	\$0
			\$4,638	\$4,869	\$5,113	\$5,368
960	636017	Fees-Youth Martial Arts	\$34,000	\$37,400	\$41,140	\$45,254
960	703017	Wages	\$0	\$0	\$0	\$0
960	746017	Supplies	\$680	\$748	\$823	\$905
960	801017	Professional Services	\$22,100	\$24,310	\$26,741	\$29,415
960	807017	Contractual Services	\$0	\$0	\$0	\$0
960	809017	Program Services	\$0	\$0	\$0	\$0
960	945017	Rentals	\$0	\$0	\$0	\$0
			\$11,220	\$12,342	\$13,576	\$14,934
960	636001	Fees-Fundraising & Schol	\$4,800	\$5,760	\$6,912	\$8,294
960	703000	Wages-Sports	\$11,456	\$13,948	\$14,760	\$0
960	710000	Pension	\$917	\$1,116	\$1,181	\$0
960	714000	Medicare Tax	\$870	\$996	\$1,108	\$989
960	715000	Soc. Security Tax	\$3,722	\$4,258	\$4,737	\$4,227
960	716000	Health & Optical	\$758	\$1,119	\$1,294	\$0
960	716002	HSA	\$500	\$1,500	\$1,500	\$0

960	717000	Dental Insurance	\$114	\$159	\$167	\$0
960	718000	Life/AD&D	\$48	\$67	\$83	\$0
960	719000	Disability Insurance	\$114	\$114	\$151	\$0
960	720000	Unemployment	\$600	\$687	\$764	\$682
960	721000	Workers Comp.	\$2,158	\$2,266	\$2,379	\$2,498
960	722000	Clothing	\$275	\$300	\$325	\$0
960	801040	Marketing	\$4,000	\$4,500	\$4,500	\$4,500
960	860000	Travel & Seminars	\$1,000	\$338	\$375	\$0
960	910000	Liability Ins.& Bonds	\$0	\$0	\$0	
960	922000	Telephone	\$360	\$360	\$360	\$0
960	999000	Rec Center Rental - Transfer out	\$33,600	\$35,280	\$37,044	\$38,896
			-\$55,693	-\$61,247	-\$63,817	-\$43,497
		Revenues	\$728,125	\$801,879	\$876,909	\$955,189
		Expenses	\$552,027	\$608,267	\$663,424	\$698,407
		Net	\$176,098	\$193,613	\$213,485	\$256,782

Business Unit 961

Bus. Unit	Object	Description	2025 Q2 Amendment	2026 Proposed	2027 Projected	2028 Projected
961	636002	Fees-Summer Camps	\$500,000	\$550,000	\$660,000	\$739,200
961	703002	Wages	\$195,000	\$214,500	\$257,400	\$288,288
961	746002	Supplies	\$12,500	\$13,750	\$16,500	\$18,480
961	801002	Professional Services	\$0	\$0	\$0	\$0
961	807002	Contractual Services	\$95,000	\$104,500	\$125,400	\$140,448
961	809002	Program Services	\$55,000	\$60,500	\$72,600	\$81,312
961	945002	Rentals	\$5,000	\$5,500	\$6,600	\$7,392
			\$137,500	\$151,250	\$181,500	\$203,280
961	636003	Fees-Break Camps	\$33,000	\$36,300	\$39,930	\$43,923
961	703003	Wages	\$9,570	\$10,527	\$11,580	\$12,738
961	746003	Supplies	\$660	\$726	\$799	\$878
961	801003	Professional Services				
961	807003	Contractual Services	\$3,960	\$4,356	\$4,792	\$5,271
961	809003	Program Services	\$7,095	\$7,805	\$8,585	\$9,443
961	945003	Rentals	\$990	\$1,089	\$1,198	\$1,318
			\$10,725	\$11,798	\$12,977	\$14,275
961	636004	Fees-Other Camps	\$390	\$450	\$450	\$450
961	703004	Wages		\$0	\$0	\$0
961	746004	Supplies		\$0	\$0	\$0
961	801804	Professional Services		\$0	\$0	\$0
961	807004	Contractual Services		\$0	\$0	\$0

961	809004	Program Services		\$0	\$0	\$0
961	945004	Rentals		\$0	\$0	\$0
			\$390	\$450	\$450	\$450
961	636005	Fees-Latchkey	\$42,000	\$44,940	\$48,086	\$51,452
961	703005	Wages	\$20,160	\$21,571	\$23,081	\$24,697
961	746005	Supplies	\$2,520	\$2,696	\$2,885	\$3,087
961	801005	Professional Services	\$0	\$0	\$0	\$0
961	807005	Contractual Services	\$0	\$0	\$0	\$0
961	809005	Program Services	\$0	\$0	\$0	\$0
961	945006	Rentals	\$0	\$0	\$0	\$0
			\$19,320	\$20,672	\$22,119	\$23,668
961	636001	Fees-Fundraising & Scholarship	\$0	\$4,000	\$5,000	\$6,000
961	703000	Wages Camps (director)	\$21,210	\$26,098	\$27,752	\$0
961	71000	Pension	\$1,697	\$2,088	\$2,220	\$0
961	714000	Medicare Tax	\$3,566	\$3,954	\$4,637	\$4,723
961	715000	Soc. Security Tax	\$15,248	\$16,907	\$19,828	\$20,195
961	716000	Health & Optical	\$1,546	\$2,282	\$2,536	\$0
960	716002	HSA	\$1,000	\$1,000	\$1,000	\$0
961	717000	Dental Insurance	\$228	\$319	\$335	\$0
961	718000	Life/AD&D	\$88	\$133	\$166	\$0
961	719000	Disability Insurance	\$209	\$263	\$277	\$0
961	720000	Unemployment	\$2,459	\$2,727	\$3,198	\$3,257
961	721000	Workers Comp.	\$2,073	\$2,177	\$2,286	\$2,400
961	722000	Clothing	\$125	\$125	\$125	\$0
961	801040	Marketing	\$4,000	\$4,500	\$4,500	\$4,500
961	860000	Travel & Seminars	\$800	\$675	\$750	\$0

961	922000	Telephone	\$3,675	\$3,859	\$4,052	\$4,255
961	999000	Rec Center Rental - Transfer out	\$16,800	\$17,640	\$18,522	\$19,448
			-\$74,725	-\$80,746	-\$87,184	-\$52,778
		Revenues	\$575,390	\$635,690	\$753,466	\$841,025
		Expenses	\$482,180	\$532,266	\$623,603	\$652,130
		Net	\$93,210	\$103,424	\$129,862	\$188,895

Business Unit 962

Bus. Unit	Object	Description	2025 Q2 Amendment	2026 Proposed	2027 Projected	2028 Projected
962	636002	Fees-Holiday Theme	\$5,142	\$5,553	\$5,998	\$6,477
962	703002	Wages	\$413	\$446	\$482	\$482
962	746002	Supplies	\$3,984	\$4,302	\$4,647	\$4,647
962	801002	Professional Services	\$0	\$0	\$0	\$0
962	807002	Contractual Services	\$0	\$0	\$0	\$0
962	809002	Program Services	\$3,287	\$3,550	\$3,834	\$3,834
962	945002	Rentals	\$0	\$0	\$0	\$0
			-\$2,542	-\$2,746	-\$2,965	-\$2,485
962	636003	Fees-Trade Shows & Fairs	\$5,882	\$6,353	\$6,861	\$7,410
962	703003	Wages	\$89	\$96	\$104	\$104
962	746003	Supplies	\$0	\$0	\$0	\$0
962	801003	Professional Services	\$0	\$0	\$0	\$0
962	807003	Contractual Services	\$0	\$0	\$0	\$0
962	809003	Program Services	\$117	\$126	\$136	\$136
962	945003	Rentals	\$669	\$722	\$780	\$780
			\$5,007	\$5,408	\$5,841	\$6,389
962	636004	Fees-Adult & Child	\$23,414	\$25,287	\$27,310	\$29,495
962	703004	Wages	\$0	\$0	\$0	\$0
962	746004	Supplies	\$1,536	\$1,659	\$1,791	\$1,791
962	801004	Professional Services	\$0	\$0	\$0	\$0

962	807004	Contractual Services	\$0	\$0	\$0	\$0
962	809004	Program Services	\$16,561	\$17,886	\$19,317	\$19,317
962	945004	Rentals	\$0	\$0	\$0	\$0
			\$5,317	\$5,742	\$6,201	\$8,386
962	636005	Fees-Community Engagement	\$6,701	\$7,237	\$7,816	\$8,441
962	703005	Wages	\$6,794	\$7,338	\$7,925	\$8,558
962	746005	Supplies	\$3,276	\$3,538	\$3,821	\$4,127
962	801005	Professional Services	\$0	\$0	\$0	\$0
962	807005	Contractual Services	\$0	\$0	\$0	\$0
962	809005	Program Services	\$8,260	\$8,921	\$9,634	\$10,405
962	945005	Rentals	\$2,900	\$3,132	\$3,383	\$3,653
			-\$14,529	-\$15,691	-\$16,947	-\$18,302
962	636006	Fees-Fundraising & Charity	\$0	\$0	\$0	\$0
962	703006	Wages	\$0	\$0	\$0	
962	746006	Supplies	\$0	\$0	\$0	
962	801006	Professional Services	\$0	\$0	\$0	
962	807006	Contractual Services	\$0	\$0	\$0	
962	809006	Program Services	\$0	\$0	\$0	
962	945006	Rentals	\$0	\$0	\$0	
			\$0	\$0	\$0	\$0
962	636007	Fees-Other Events	\$7,894	\$8,526	\$9,208	\$9,944
962	703007	Wages	\$1,106	\$1,195	\$1,290	\$1,290
962	746007	Supplies	\$2,479	\$2,677	\$2,891	\$2,891
962	801007	Professional Services	\$0	\$0	\$0	\$0
962	807007	Contractual Services	\$0	\$0	\$0	\$0
962	809007	Program Services	\$167	\$181	\$195	\$195

962	945007	Rentals	\$0	\$0	\$0	\$0
			\$4,141	\$4,473	\$4,831	\$5,567
962	636001	Fees-Fundraising & Scholarship	\$9,880	\$12,054	\$22,205	\$23,981
962	703000	Wages-Events	\$10,605	\$13,049	\$13,876	\$0
962	710000	Pension Plan	\$848	\$1,044	\$1,110	\$0
962	714000	Medicare Tax	\$276	\$321	\$343	\$151
962	715000	Soc. Security Tax	\$1,178	\$1,372	\$1,468	\$647
962	716000	Health&Optical	\$773	\$1,141	\$1,268	\$0
962	716002	HSA	\$500	\$500	\$500	\$0
962	717000	Dental	\$114	\$159	\$167	\$0
962	718000	Life AD&D	\$44	\$67	\$83	\$0
962	719000	Disability Ins.	\$105	\$132	\$138	\$0
962	720000	Unemployment	\$190	\$221	\$237	\$104
962	721000	Workers Comp	\$425	\$446	\$469	\$492
962	722000	Clothing	\$63	\$63	\$63	\$0
962	724000	Tuition Refund	\$0	\$0	\$0	\$0
962	801040	Prof.Serv.-Marketing	\$4,000	\$4,500	\$4,500	\$4,500
962	860000	Travel and Seminars	\$875	\$338	\$375	\$394
962	922000	Telephone	\$180	\$180	\$180	\$0
962	999000	Rec Center Rental - Transfer out	\$12,353	\$12,971	\$13,619	\$14,300
			-\$22,649	-\$24,448	-\$16,191	\$3,393
		Revenue	\$58,913	\$65,010	\$79,397	\$85,749
		Expenses	\$84,167	\$92,272	\$98,628	\$82,801
		Net	-\$25,254	-\$27,262	-\$19,231	\$2,948

Business Unit 963

Bus. Unit	Object	Description	2025 Q2 Amendment	2026 Proposed	2027 Projected	2028 Projected
963	636002	Fees-Youth Performing Arts	\$0	\$0	\$0	\$0
963	703002	Wages	\$0	\$0	\$0	\$0
963	746002	Supplies	\$0	\$0	\$0	\$0
963	801002	Professional Services	\$0	\$0	\$0	\$0
963	807002	Contractual Services	\$0	\$0	\$0	\$0
963	809002	Program Services	\$0	\$0	\$0	\$0
963	945002	Rentals	\$0	\$0	\$0	\$0
			\$0	\$0	\$0	\$0
963	636003	Fees-Adult Performing Arts	\$0	\$0	\$0	\$0
963	703003	Wages	\$0	\$0	\$0	\$0
963	746003	Supplies	\$0	0	0	0
963	801003	Professional Services	\$0	\$0	\$0	\$0
963	807003	Contractual Services	\$0	\$0	\$0	\$0
963	809003	Program Services	\$0	\$0	\$0	\$0
963	945003	Rentals	\$0	\$0	\$0	\$0
			\$0	\$0	\$0	\$0
963	636004	Fees-Youth Dance	\$47,000	\$49,350	\$51,818	\$54,408
963	703004	Wages	\$0	\$0	\$0	\$0
963	746004	Supplies	\$4,700	\$4,935	\$5,182	\$5,441
963	801004	Professional Services	\$30,550	\$32,078	\$33,681	\$35,365

963	807004	Contractual Services	\$0	\$0	\$0	\$0
963	809004	Program Services	\$0	\$0	\$0	\$0
963	945004	Rentals	\$0	\$0	\$0	\$0
			\$11,750	\$12,338	\$12,954	\$13,602
963	636005	Fees-Adult Dance	\$18,500	\$18,870	\$19,247	\$19,632
963	703005	Wages	\$0	\$0	\$0	\$0
963	746005	Supplies	\$0	\$0	\$0	\$0
963	801005	Professional Services	\$12,025	\$12,266	\$12,511	\$12,761
963	807005	Contractual Services	\$0	\$0	\$0	\$0
963	809005	Program Services	\$0	\$0	\$0	\$0
963	945005	Rentals	\$0	\$0	\$0	\$0
			\$6,475	\$6,605	\$6,737	\$6,871
963	636006	Fees-Youth Fitness	\$400	\$800	\$1,200	\$1,800
963	703006	Wages	\$0	\$0	\$0	\$0
963	746006	Supplies	\$0	\$0	\$0	\$0
963	801006	Professional Services	\$260	\$520	\$780	\$1,170
963	807006	Contractual Services	\$0	\$0	\$0	\$0
963	809006	Program Services	\$0	\$0	\$0	\$0
963	945006	Rentals	\$0	\$0	\$0	\$0
			\$140	\$280	\$420	\$630
963	636007	Fees-Adult Fitness	\$3,460	\$4,325	\$5,190	\$6,228
963	703007	Wages	\$0	\$0	\$0	\$0
963	746007	Supplies	\$0	\$216	\$260	\$311
963	801007	Professional Services	\$2,249	\$2,811	\$3,374	\$4,048
963	807007	Contractual Services	\$0	\$0	\$0	\$0
963	809007	Program Services	\$0	\$0	\$0	\$0

963	945007	Rentals	\$0	\$0	\$0	\$0
			\$1,211	\$1,298	\$1,557	\$1,868
963	636001	Fees-Fundraising & Scholarship		\$0	\$0	
963	703000	Wages-Arts		\$0	\$0	
963	746000	Supplies - Arts		\$0	\$0	
963	710000	Pension Plan		\$0	\$0	
963	714000	Medicare Tax		\$0	\$0	
963	715000	Soc. Security Tax		\$0	\$0	
963	716000	health & optical		\$0	\$0	
963	716002	HSA		\$0	\$0	
963	717000	Dental		\$0	\$0	
963	718000	AD&D		\$0	\$0	
963	719000	Disability		\$0	\$0	
963	720000	Unemployment	\$0	\$0	\$0	\$0
963	721000	Workers Comp	\$554	\$581	\$611	\$641
963	801000	Professional Services		\$0	\$0	
963	801040	Prof.Serv.-Marketing	\$3,500	\$3,500	\$3,250	\$3,000
963	860000	Travel and Seminars		\$0	\$0	
963	922000	Telephone	\$0	\$0	\$0	\$0
963	999000	Rec Center Rental - Transfer out	\$13,500	\$14,175	\$14,884	\$15,628
			-\$17,554	-\$18,256	-\$18,744	-\$19,269
		Revenue	\$69,360	\$73,345	\$77,455	\$82,069
		Expenses	\$67,338	\$71,082	\$74,531	\$78,366
		Net	\$2,022	\$2,263	\$2,924	\$3,703

Business Unit 964

Bus. Unit	Object	Description	2025 Q2 Amendment	2026 Proposed	2027 Projected	2028 Projected
964	636002	Fees-Adult Art	\$4,856	\$5,148	\$5,457	\$5,784
964	703002	Wages				
964	746002	Supplies				
964	801002	Professional Services	\$3,205	\$3,398	\$3,601	\$3,817
964	807002	Contractual Services				
964	809002	Program Services				
964	945002	Rentals				
			\$1,651	\$1,750	\$1,855	\$1,967
964	636003	Fees-Youth Art	\$41,950	\$44,467	\$47,135	\$49,963
964	703003	Wages				
964	746003	Supplies				
964	801003	Professional Services	\$27,687	\$29,348	\$31,109	\$32,975
964	807003	Contractual Services				
964	809003	Program Services				
964	945003	Rentals				
			\$14,263	\$15,119	\$16,026	\$16,987
964	636004	Fees-Adult Music	\$0	\$298	\$315	\$333
964	703004	Wages				
964	746004	Supplies				
964	801004	Professional Services	\$0	\$196	\$208	\$220

964	807004	Contractual Services				
964	809004	Program Services				
964	945004	Rentals				
			\$0	\$102	\$107	\$113
964	636005	Fees-Youth Music	\$3,541	\$3,743	\$3,957	\$4,182
964	703005	Wages				
964	746005	Supplies				
964	801005	Professional Services	\$2,762	\$2,471	\$2,611	\$2,760
964	807005	Contractual Services				
964	809005	Program Services				
964	945005	Rentals				
			\$779	\$1,273	\$1,345	\$1,422
964	636006	Fees-Adult Language	\$275	\$1,786	\$1,888	\$1,995
964	703006	Wages				
964	746006	Supplies				
964	801006	Professional Services	\$182	\$1,179	\$1,246	\$1,317
964	807006	Contractual Services				
964	809006	Program Services				
964	945006	Rentals				
			\$94	\$607	\$642	\$678
964	636007	Fees-Youth Language	\$817	\$1,860	\$1,966	\$2,078
964	703007	Wages				
964	746007	Supplies				
964	801007	Professional Services	\$539	\$1,228	\$1,298	\$1,372
964	807007	Contractual Services				
964	809007	Program Services				

964	945007	Rentals				
			\$278	\$632	\$668	\$707
964	636008	Fees-Adult Culinary	\$2,198	\$2,376	\$2,569	\$2,777
964	703008	Wages				
964	746008	Supplies				
964	801008	Professional Services	\$1,451	\$1,568	\$1,695	\$1,833
964	807008	Contractual Services				
964	809008	Program Services				
964	945008	Rentals				
			\$747	\$808	\$873	\$944
964	636009	Fees-Youth Culinary	\$1,096	\$1,185	\$1,281	\$1,385
964	703009	Wages				
964	746009	Supplies				
964	801009	Professional Services	\$724	\$782	\$845	\$914
964	807009	Contractual Services				
964	809009	Program Services				
964	945009	Rentals				
			\$373	\$403	\$436	\$471
964	636010	Fees-Adult Safety/Defense	\$1,338	\$1,438	\$1,546	\$1,662
964	703010	Wages				
964	746010	Supplies				
964	801010	Professional Services	\$1,003	\$1,078	\$1,159	\$1,246
964	807010	Contractual Services				
964	809010	Program Services				
964	945010	Rentals				
			\$334	\$359	\$386	\$415

964	636011	Fees-Youth Safety/Defense	\$13,872	\$15,120	\$16,481	\$17,965
964	703011	Wages				
964	746011	Supplies				
964	801011	Professional Services	\$10,404	\$11,340	\$12,361	\$13,473
964	807011	Contractual Services				
964	809011	Program Services				
964	945011	Rentals				
			\$3,468	\$3,780	\$4,120	\$4,491
964	636013	Fees-Youth STEM	\$16,611	\$18,322	\$20,209	\$22,291
964	703013	Wages				
964	746013	Supplies				
964	801013	Professional Services	\$11,628	\$12,826	\$14,147	\$15,604
964	807013	Contractual Services				
964	809013	Program Services				
964	945013	Rentals				
			\$4,983	\$5,497	\$6,063	\$6,687
964	636014	Fees-Adult Other Activities	\$7,640	\$8,213	\$8,829	\$9,491
964	703014	Wages	\$756	\$805	\$857	\$913
964	746014	Supplies	\$1,112	\$3,523	\$3,523	\$3,523
964	801014	Professional Services	\$1,382	\$1,300	\$1,300	\$1,300
964	807014	Contractual Services				
964	809014	Program Services				
964	945014	Rentals				
			\$4,390	\$2,585	\$3,149	\$3,755
964	636015	Fees-Youth Other Activities	\$16,000	\$117,440	\$128,010	\$139,530
964	703015	Wages				

964	746015	Supplies				
964	801015	Professional Services	\$10,400	\$82,208	\$89,607	\$97,671
964	807015	Contractual Services				
964	809015	Program Services				
964	945015	Rentals				
			\$5,600	\$35,232	\$38,403	\$41,859
964	636001	Fees-Fundraising & Scholarship	\$0	\$0	\$0	
964	703000	Wages-Activities	\$33,950	\$40,945	\$43,397	\$0
964	710000	Pension	\$2,716	\$3,276	\$3,472	\$0
964	714000	Medicare Tax	\$492	\$594	\$629	\$0
964	715000	Soc. Security Tax	\$2,105	\$2,539	\$2,691	\$0
964	716000	Health & Optical	\$2,300	\$3,379	\$3,855	\$0
964	716002	HSA	\$1,500	\$1,500	\$1,500	\$0
964	717000	Dental	\$350	\$478	\$502	\$0
964	718000	Life/AD&D	\$140	\$199	\$249	\$0
964	719000	Disability	\$335	\$420	\$441	\$0
964	720000	Unemployment	\$340	\$409	\$434	\$0
964	721000	Workers Comp	\$723	\$759	\$797	\$836
964	722000	Clothing	\$188	\$188	\$188	\$0
964	801040	Prof. Serv.-Marketing	\$4,000	\$4,500	\$4,500	\$4,500
964	860000	Travel and Seminars	\$938	\$1,013	\$1,125	\$0
964	910000	Liability Ins.	\$0	\$0	\$0	\$0
964	922000	Telephone Exp.	\$360	\$360	\$360	\$0
964	999000	Rec Center Rental - Transfer out	\$9,450	\$9,923	\$10,419	\$10,940
			-\$59,885	-\$70,479	-\$74,558	-\$16,276
		Revenue	\$110,195	\$221,397	\$239,642	\$259,436

		Expenses	\$133,120	\$223,729	\$240,125	\$195,215
		Net	-\$22,925	-\$2,332	-\$484	\$64,221

Business Unit 965

Bus. Unit	Object	Description	2025 Q2 Amendment	2026 Proposed	2027 Projected	2028 Projected
965	636002	Fees-Sports	\$31,250	\$38,125	\$46,513	\$56,745
965	703002	Wages	\$6,250	\$7,625	\$9,303	\$11,349
965	746002	Supplies	\$1,563	\$1,906	\$2,326	\$2,837
965	801002	Professional Services	\$0	\$0	\$0	\$0
965	807002	Contractual Services	\$1,250	\$1,525	\$1,861	\$2,270
965	809002	Program Services	\$12,500	\$15,250	\$18,605	\$22,698
965	945002	Rentals	\$2,500	\$3,050	\$3,721	\$4,540
			\$7,188	\$8,769	\$10,698	\$13,051
965	636003	Fees-Arts/Dance/Fitness	\$11,872	\$13,297	\$14,892	\$16,679
965	703003	Wages	\$356	\$399	\$447	\$500
965	746003	Supplies	\$237	\$266	\$298	\$334
965	801003	Professional Services	\$7,717	\$8,643	\$9,680	\$10,842
965	807003	Contractual Services	\$0	\$0	\$0	\$0
965	809003	Program Services	\$0	\$0	\$0	\$0
965	945003	Rentals	\$0	\$0	\$0	\$0
			\$3,562	\$3,989	\$4,468	\$5,004
965	636004	Fees-Social Engagement	\$18,000	\$19,440	\$20,995	\$22,675
965	703004	Wages	\$6,300	\$6,804	\$7,348	\$7,936
965	746004	Supplies	\$3,600	\$3,888	\$4,199	\$4,535
965	801004	Professional Services	\$2,700	\$2,916	\$3,149	\$3,401

965	807004	Contractual Services	\$0	\$0	\$0	\$0
965	809004	Program Services	\$180	\$194	\$210	\$227
965	945004	Rentals	\$0	\$0	\$0	\$0
			\$5,220	\$5,638	\$6,089	\$6,576
965	636005	Fees-Other Activities	\$0	\$4,390	\$4,829	\$5,312
965	703005	Wages	\$0	\$527	\$579	\$637
965	746005	Supplies	\$0	\$439	\$483	\$531
965	801005	Professional Services	\$341	\$1,185	\$1,304	\$1,434
965	807005	Contractual Services	\$0	\$0	\$0	\$0
965	809005	Program Services	\$0	\$615	\$676	\$744
965	945005	Rentals	\$0	\$0	\$0	\$0
			-\$341	\$1,624	\$1,787	\$1,965
965	636006	Fees-SCAMP	\$100,000	\$115,000	\$120,750	\$126,788
965	703006	Wages	\$60,500	\$58,075	\$60,979	\$64,028
965	746006	Supplies	\$2,000	\$2,300	\$2,415	\$2,536
965	801006	Professional Services	\$0	\$0	\$0	\$0
965	807006	Contractual Services	\$12,000	\$13,800	\$14,490	\$15,215
965	809006	Program Services	\$12,500	\$14,375	\$15,094	\$15,848
965	945006	Rentals	\$21,000	\$16,100	\$16,905	\$17,750
			-\$8,000	\$10,350	\$10,868	\$11,411
965	636001	Fees-Fundraising & Scholarship	\$26,400	\$31,680	\$38,016	\$45,619
965	675000	Contributions & Donations	\$15,000	\$10,000	\$5,000	\$0
965	703000	Wages-Adaptive				
965	714000	Medicare	\$1,064	\$1,065	\$1,141	\$1,225
965	715000	Social Security	\$4,551	\$4,553	\$4,877	\$5,236
965	720000	Unemployment	\$734	\$1,300	\$1,500	

965	721000	Workers Comp	\$2,310	\$2,426	\$2,547	\$2,674
965	801040	Prof.Serv.-Marketing	\$4,000	\$4,500	\$4,500	\$4,500
965	922000	Telephone Exp.	\$0	\$0	\$0	\$0
965	999000	Rec Center Rental - Transfer out	\$4,935	\$5,182	\$5,441	\$5,713
			\$23,805	\$22,655	\$23,011	\$26,272
		Revenue	\$202,522	\$231,932	\$250,995	\$273,818
		Expenses	\$171,089	\$178,907	\$194,075	\$209,539
		Net	\$31,433	\$53,025	\$56,920	\$64,279

Business Unit 966

Bus. Unit	Object	Description	2025 Q2 Amendment	2026 Proposed	2027 Projected	2028 Projected
966	636003	Fees-Party Rental	\$91,000	\$101,920	\$114,150	\$127,848
966	703003	Wages	\$69,160	\$77,459	\$86,754	\$97,165
966	746003	Supplies	\$8,190	\$9,173	\$10,274	\$11,506
966	801003	Professional Services	\$0	\$0	\$0	\$0
966	807003	Contractual Services	\$0	\$0	\$0	\$0
966	809003	Program Services	\$0	\$0	\$0	\$0
966	945003	Rentals	\$0	\$0	\$0	\$0
			\$13,650	\$15,288	\$17,123	\$19,177
966	636004	Rental-Rec Center	\$140,000	\$151,200	\$163,296	\$176,360
966	636005	Fees-Membership	\$32,000	\$38,400	\$42,240	\$46,464
966	703002	Wages-Operations	76500	84000	90000	\$94,000
966	727000	Supplies-Office	\$1,260	\$1,285	\$1,311	\$1,337
966	740000	Supplies-Operations	\$18,000	\$18,360	\$18,727	\$19,102
966	748000	Equipment-Operations	\$4,392	\$4,480	\$4,569	\$4,660
966	801000	Prof.Serv.-Operations	\$28,950	\$29,529	\$30,120	\$30,722
966	807000	Contr.Serv.-Operations	\$27,815	\$28,371	\$28,938	\$29,517
966	922000	Telephone Exp.	\$6,994	\$7,134	\$7,277	\$7,422
966	929001	Rep.&Maint.-Bldg.	\$18,500	\$18,870	\$19,247	\$19,632
966	940000	Rental Equipment-Building	\$9,098	\$9,280	\$9,465	\$9,654
966	677000	Reimbursement	\$11,000	\$11,500	\$12,000	\$12,500

966	695000	Misc. Revenue	\$12,000	\$13,250	\$14,400	\$15,000
966	699000	Transfers in	\$90,638	\$95,170	\$99,929	\$104,925
966	703000	Wages	\$11,456	\$13,948	\$14,761	\$0
966	710000	Pension	\$5,116	\$5,513	\$5,834	\$4,889
966	714000	Medicare	\$2,278	\$2,543	\$2,777	\$2,772
966	715000	SS	\$9,741	\$10,875	\$11,874	\$11,852
966	716000	Health & Optical	\$758	\$5,258	\$6,268	\$5,590
966	716002	HSA	\$500	\$2,500	\$2,500	\$2,000
966	717000	Dental	\$114	\$744	\$781	\$644
966	718000	Life/AD&D	\$301	\$399	\$416	\$349
966	719000	Disability Ins.	\$663	\$720	\$756	\$635
966	720000	Unemployment	\$1,571	\$1,754	\$1,915	\$1,912
966	721000	Workers Comp	\$2,791	\$2,930	\$3,077	\$3,231
966	722000	Clothing	\$313	\$313	\$313	\$250
966	801040	Prof.Serv.-Marketing	\$4,000	\$4,500	\$4,500	\$4,500
966	860000	Travel and Seminars	\$2,354	\$1,688	\$1,875	\$1,575
966	920000	Public Utilities	\$45,108	\$47,364	\$49,732	\$52,218
			\$18,522	\$21,112	\$29,593	\$46,784
		Revenue	\$376,638	\$411,440	\$446,015	\$483,097
		Expenses	\$355,923	\$388,988	\$414,060	\$417,136
		Net	\$20,715	\$22,452	\$31,955	\$65,962