

Circle Pines Center
Budget vs. Actuals: Budget_FY2026 - FY26 P&L
January - December 2026

	2026 Actual	2026 Budget	2027 Budget (proposed)	
Revenue				
40000 MEMBERSHIPS INCOME				
40100 Annual Memberships		37,000	38,000	michigan donors alliance
Total 40000 MEMBERSHIPS INCOME		37,000	38,000	
43300 GRANTS				
43330 Foundation and Trust Grants				
43334 Program Specific Foundation Grants		40,000	40,000	
43336 Tides Foundation Grants		10,000	10,000	
Total 43330 Foundation and Trust Grants		50,000	50,000	
43340 Nonprofit Organization Grants				
43341 Nonprofit Grants		30,000	30,000	
Total 43340 Nonprofit Organization Grants		30,000	30,000	
43351 Federal Grants				
43352 Biwkly Payroll Deduction Grant		400	400	
Total 43351 Federal Grants		400	400	
Total 43300 GRANTS		80,400	80,400	
43400 DIRECT PUBLIC SUPPORT				
43410 Corporate Contributions - Unrestricted				
43411 Credit Card - Cash Back		350	350	
Total 43410 Corporate Contributions - Unrestricted		350	350	
43420 Corporate Contributions - Restricted				
43425 Buttermilk Sponsorship, Cash		10,000	8,000	
Total 43420 Corporate Contributions - Restricted		10,000	8,000	
43450 Individual Contributions - Unrestricted				
43452 Semi-restricted donation		5,000	5,000	
43454 Individual Contributions		44,000	44,000	
43457 Event Donations & Tips		350	350	
Total 43450 Individual Contributions - Unrestricted		49,350	49,350	
43460 Contributions - Restricted				
43461 Endowment Fund Contributions		15,000		
43462 Camp Scholarship Fund Donations		1,150	1,150	
Total 43460 Contributions - Restricted		16,150	1,150	
Total 43400 DIRECT PUBLIC SUPPORT		75,850	58,850	
45000 INVESTMENTS				
45030 Interest-Savings, Short-term CD		25	25	
Total 45000 INVESTMENTS		25	25	
46000 RENTAL INCOME				
46010 Camping Income		1,000	1,000	
46020 Group Rental Income		37,000	39,000	
46030 Individual Rental		10,000	10,000	
Total 46000 RENTAL INCOME		48,000	50,000	

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46100 FARM & FOREST PRODUCTS INCOME				
46103 Timber Harvest		200	200	
46104 Firewood		200	200	
46105 Rocks		200	200	
46106 Syrup Sales		500	500	
46110 Scrap Metal		100	100	
Total 46100 FARM & FOREST PRODUCTS INCOME		1,200	1,200	
46900 OTHER TYPES OF REVENUE				
46990 Miscellaneous Income		1,000		
46995 Other Asset Sales		300		
Total 46900 OTHER TYPES OF REVENUE		1,300	0	
47000 FUND RAISER INCOME				
47010 Tree/Wreath Fund Raiser Income		5,000	6,000	
47050 Anniversary/Reunion Silent Auction Fundraiser		1,000	1,000	
47051 Buttermilk Silent Auction		1,000	1,000	
Total 47000 FUND RAISER INCOME		7,000	8,000	up to cover operating gap with new fundraising activities
48000 PROGRAM SERVICE REVENUE				
48100 PROGRAM FEE REVENUE				
48101 Program Registration Fees		311,110	347,471	
48102 Program Housing		7,800	8,852	
48103 Program RV Passes		2,500	2,500	
48105 Shower Pass Income		2,000	2,000	
48130 Scholarship Awarded		-8,000	-8,000	
Total 48100 PROGRAM FEE REVENUE		315,410	352,823	
Total 48000 PROGRAM SERVICE REVENUE		315,410	352,823	
48200 OTHER PROGRAM REVENUE				
48210 Program Vendor Income		8,600	7,372	
48211 Program Food Vendor Income		4,000	6,909	
48212 Program Merchandise Income		4,000	8,837	
48220 Program Beverage Tent Income		8,000	8,991	
48225 Camp Store Income		3,000	2,254	
Total 48200 OTHER PROGRAM REVENUE		27,600	34,363	
Total Revenue		593,785	623,661	
Expenditures				
50000 MEMBERSHIP EXPENSES				
50010 Newsletter Printing & Postage		1,500	1,000	

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50020 Membership printing & postage		50	50	
50021 Web Site Expenses		35	35	
50040 Work Bee Expense		750	750	
Total 50000 MEMBERSHIP EXPENSES		2,335	1,835	

51000 GENERAL OPERATING EXPENSES

50500 UTILITY EXPENSES

50501 Propane	9,500	9,500	
50502 Electricity and alarm	12,000	12,000	
50503 Telephone & DSL	8,000	8,000	
50504 Fuel Oil	110	110	
50513 Garbage Collection	5,500	5,500	
50585 Lab & Facility Testing Fees	150	150	
Total 50500 UTILITY EXPENSES	35,260	35,260	

50600 OFFICE EXPENSES

50601 Office Supplies	200	200	
50602 Postage	350	350	
50604 Office Printing & Copying	50	50	
50610 Promotional Printing & Prod.	350	350	
50621 Software / Applications	4,500	6,500	
Total 50600 OFFICE EXPENSES	5,450	7,450	

51200 ADMINISTRATIVE OPERATIONS

51201 Bank Fees	500	550	
51202 Accounting/Bookkeeping Expense	3,600	3,960	
51203 Legal Services	1,000	1,100	
51204 Membership Dues and Subscriptions	100	110	
51245 Insurance	30,000	33,000	
51250 Property Tax	70	77	
51290 Interest Expense	400	440	
51291 Debt Repayment	7,692	8,461	

Total 51200 ADMINISTRATIVE OPERATIONS	43,362	47,698	
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Total 51000 GENERAL OPERATING EXPENSES	84,072	90,408	
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52000 FACILITIES & EQUIPMENT

52100 Grounds Operations & Maint.

52101 Licenses & Permits	275	275	
52104 Grounds, trails, orchard maint.	2,500	2,500	
52105 Kitchen supplies	1,200	1,200	
52110 Housekeeping	3,400	3,400	
52115 Garden Expenses	1,600	1,600	
52120 Pest Control	300	300	

Total 52100 Grounds Operations & Maint.	9,275	9,275	
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52200 Vehicle Expenses

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52202 Vehicle Repair		2,000	2,000	
52203 Auto Fuel, Mileage & Parking		4,000	4,000	
52210 Tractor Maint & Repair		1,000	1,000	
Total 52200 Vehicle Expenses		7,000	7,000	
52300 Maint. & Repair Bldgs/Equip				
52301 Fire alarm & extinguishers		1,250	1,250	
52310 Building Maint & Repairs		8,000	8,000	
52320 Kitchen Equipment & Repair		12,000	12,000	
Total 52300 Maint. & Repair Bldgs/Equip		21,250	21,250	
52900 New Building Expenses		300	300	
Total 52000 FACILITIES & EQUIPMENT		37,825	37,825	
53000 STAFF EXPENSES				
53010 Payroll Salaries		142,750	147,033	
53011 Payroll Taxes		15,000	15,450	
53014 Taxes-MI Unemployment		475	489	
53020 Subcontract Labor		2,000	2,060	
53030 Staff Food		6,500	6,695	
53050 Staff Development		300	309	
Total 53000 STAFF EXPENSES		167,025	172,036	
56000 RENTAL EXPENSE				
56020 Group Rental Expense		1,200		
Total 56000 RENTAL EXPENSE		1,200	0	
56100 FARM & FOREST PRODUCT EXPENSES				
56106 Syrup Expense		175	175	
56170 Farm Animal Expenses		200	200	
Total 56100 FARM & FOREST PRODUCT EXPENSES		375	375	
57000 FUND RAISER EXPENSE				
57002 Fundraising Fees		50	50	
57010 Tree & Wreath Sale Expense		2,500	2,500	
Total 57000 FUND RAISER EXPENSE		2,550	2,550	up if fundraising has a plan, otherwise same
57200 PROGRAM EXPENSES				
57250 Camp Store (year-round)		2,600	3,000	
Total 57200 PROGRAM EXPENSES		2,600	3,000	
58000 PROGRAM SERVICE EXPENSES				
58001 PROGRAM STAFF EXPENSES				
58010 Program Staff Wages		91,400	107,762	
58011 Program Staff Taxes		7,650	8,684	
58050 Program Staff & Lifeguard Training		750	2,840	
Total 58001 PROGRAM STAFF EXPENSES		99,800	119,286	

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58100 PROGRAM SERVICE CONTRACTORS			
58101 Contract Labor Wages		1,500	4,860
58102 Program Workshop Leaders		3,000	6,725
58103 Program Lifeguards		300	300
58104 Program Performer Expense		47,600	42,705
58105 Program Kid's Performers		600	100
58110 Program Sound & Lights		12,000	12,000
58111 Program Security		2,500	3,716
Total 58100 PROGRAM SERVICE CONTRACTORS		67,500	70,406
58200 PROGRAM SERVICE ADMIN EXPENSES			
58201 Program Merchant Card fees		8,200	8,366
58202 Program Office/Admin Supplies		100	117
58203 Program Printing & Postage		1,000	1,097
58208 Program Advertising		250	511
58210 Program Background checks		600	174
58211 Program Licenses and Permits		4,250	4,548
58215 Program Health Care Supplies		300	1,467
Total 58200 PROGRAM SERVICE ADMIN EXPENSES		14,700	16,280
58300 PROGRAM SERVICE EXPENSES			
58301 Program Supplies		5,000	2,878
58302 Program Food		49,753	59,515
58303 Program Merchandise Expense		4,000	7,235
58310 Program Housekeeping Expense		13,000	18,311
58311 Program Specific Groundskeeping Exp		250	859
58312 Program Specific Signs, Fencing, Septic, Etc.		3,500	306
58315 Program Auto Fuel & Mileage		2,500	2,769
58317 Program Equipment Rental		12,000	11,414
58320 Program Beverage Expense		5,000	4,926
58325 Program Camp Store		300	502
58399 Misc. Program Expenses		1,000	288
Total 58300 PROGRAM SERVICE EXPENSES		96,303	109,003
Total 58000 PROGRAM SERVICE EXPENSES		278,303	314,975
58400 PROGRAM SERVICE VOLUNTEER EXPENSES			
58402 Program Volunteer Food		2,500	572
Total 58400 PROGRAM SERVICE VOLUNTEER EXPENSES		2,500	572
Total Expenditures		578,785	623,576
Net Operating Revenue		15,000	85

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