

BAINBRIDGE ISLAND METRO PARK AND RECREATION DISTRICT

Proposed Budget 2018

GENERAL FUND

All Cost Centers Combined

	Budget 01/17 - 12/17	Proposed Budget 01/18 to 12/18	Difference
1 Revenue			
2 Real & Personal Prop. Tax	4,542,015.00	4,656,758.00	114,743.00
3 Property Tax Contingency amount	60,000.00	60,000.00	-
4 Property Tax LL	637,384.00	643,722.00	6,338.00
5 Tax refunds and abatements	500.00	18,255.00	17,755.00
6 Leasehold Excise Tax	350.00	350.00	-
7 Reforestation Harvest Tax	180.00	180.00	-
8 Activity Fees	366,461.30	407,666.00	41,204.70
9 Program Fees	1,305,914.15	1,590,001.00	284,086.85
10 Other Program fees	67,580.00	75,300.00	7,720.00
11 Event Admission	23,400.00	23,700.00	300.00
12 Contracted Class Instructor Fe	636,785.00	635,626.98	(1,158.02)
13 Inv. Earnings	8,000.00	8,000.00	-
14 Equipment Rental	7,900.00	6,000.00	(1,900.00)
15 Camping St Term Rental	64,000.00	113,000.00	49,000.00
16 Short Term Rentals	117,250.00	108,072.00	(9,178.00)
17 Long Term Rental	23,500.00	21,000.00	(2,500.00)
18 Housing rentals	9,600.00	7,200.00	(2,400.00)
19 Concessions	36,950.00	36,757.00	(193.00)
20 Parking	2,500.00	3,000.00	500.00
21 Donations	107,000.00	59,300.00	(47,700.00)
22 Misc. Revenue	42,950.00	23,650.00	(19,300.00)
23 Sale of Scrap and Junk	10,000.00		(10,000.00)
24			
25 Total Revenue	8,070,219.45	8,497,537.98	427,318.53

Tax Revenue	5,240,429.00	2017
	5,379,265.00	2018
	138,836.00	Difference
		3%

Program Fees	2,400,140.45	2017
	2,732,293.98	2018
	332,153.53	Difference
		14%

Rentals and Concessions	261,700.00	2017
	295,029.00	2018
	33,329.00	Actual
		13%

Donations/Other	167,950.00	2017
	90,950.00	2018
	(77,000.00)	Difference
		-46%

	Budget 01/17 - 12/17	Proposed Budget 01/18 to 12/18	Difference
26			
27			
28 Expenses			
29 Contingency	60,000.00	72,000.00	12,000.00
30 ED Discretionary	25,000.00	25,000.00	-
31 Regular Salaries	2,514,887.00	2,709,285.00	194,398.00
32 Regular Part Time	160,971.00	158,510.00	(2,461.00)
33 Part Time	842,679.26	979,767.58	137,088.32
34 Part Time-Special Needs	8,000.00	8,720.00	720.00
35 Part Time - Campground	48,500.00	8,500.00	(40,000.00)
36 Payroll Tax	420,009.00	457,821.00	37,812.00
37 Overtime	3,560.00	8,560.00	5,000.00
38 Annual Leave Payout	10,000.00	15,000.00	5,000.00
39 Stipend	9,750.00	7,100.00	(2,650.00)
40 Student Cons. Corp	11,000.00	19,000.00	8,000.00
41 Pers Retirement	321,520.00	381,592.00	60,072.00
42 Health Insurance	450,230.00	496,391.00	46,161.00
43 Life/Disability and other ben,	24,945.00	27,610.00	2,665.00
44 Advertising	21,050.00	18,050.00	(3,000.00)
45 Bank and Credit Card Fees	55,000.00	101,462.00	46,462.00
46 Cellular Telephones	24,781.00	31,936.00	7,155.00
47 Chemicals	35,000.00	35,000.00	-
48 Computer Equipment	23,100.00	21,933.00	(1,167.00)
49 Computer Software	21,075.00	21,300.00	225.00
50 Computers and Equip -Maint	13,367.00	5,863.00	(7,504.00)
51 Contracted Class Instructor	492,399.00	480,259.75	(12,139.25)
52 Copy Machine	9,950.00	9,600.00	(350.00)
53 Dues and Subscriptions	13,075.00	11,425.00	(1,650.00)
54 Employee Background Check	3,340.00	6,217.00	2,877.00
55 Employee Class Discounts	7,000.00	7,000.00	-
56 Fuel Consumed	43,950.00	44,870.00	920.00
57 Helpline	31,000.00	31,000.00	-
58 Insurance -Auto/E&O	183,200.00	197,950.00	14,750.00

Payroll and Benefits	4,826,051.26	2017
	5,277,856.58	2018
	451,805.32	
		9%

Communication cost	66,836.00	2017
	68,785.00	2018
	1,949.00	Difference
		3%

Computer and IT Cost	64,467.00	2017
	65,446.00	2018
	979.00	Difference
		2%

	Budget 01/17 - 12/17	Proposed Budget 01/18 to 12/18	Difference
59 Intergovernmental Tax and As.	50,000.00	40,000.00	(10,000.00)
60 Items for Resale	21,800.00	20,500.00	(1,300.00)
61 Mileage	14,221.00	14,221.00	-
62 Misc.	15,500.00	8,000.00	(7,500.00)
63 Office or Program Supplies	116,400.00	113,230.00	(3,170.00)
64 Operating Leases/Rental	17,040.00	15,820.00	(1,220.00)
65 Other Machinery and Equip	14,100.00	7,100.00	(7,000.00)
66 Participant Travel	4,070.00	2,850.00	(1,220.00)
67 Performers	19,000.00	17,500.00	(1,500.00)
68 Postage	11,750.00	12,150.00	400.00
69 Printing and Binding	19,350.00	28,750.00	9,400.00
70 Prof. Fees - Acctg and Audit	8,000.00	16,000.00	8,000.00
71 Prof. Fees - Computer	28,000.00	37,650.00	9,650.00
72 Prof. Fees - Eng. and Arch.	5,000.00	5,000.00	-
73 Prof. Fees - Intergovernmental	47,755.00	32,650.00	(15,105.00)
74 Prof. Fees - Legal	30,000.00	30,000.00	-
75 Prof. Fees - Other	88,750.00	110,625.00	21,875.00
76 Propane for Facilities	112,500.00	115,400.00	2,900.00
77 Registration and Tuition	28,730.00	39,250.00	10,520.00
78 Repair & Maint. Equipment	27,350.00	25,550.00	(1,800.00)
79 Repairs & Maint. Buildings	8,950.00	7,600.00	(1,350.00)
80 Repairs and Maint.-Improv.	9,600.00	9,600.00	-
81 Safety Supplies	7,900.00	8,100.00	200.00
82 Sanitation Rentals	12,800.00	12,700.00	(100.00)
83 SC Discount	3,000.00	67,150.00	(3,000.00)
84 Small tools and Equipment	66,200.00	139,248.00	950.00
85 Supplies - Maintenance	125,868.00	139,248.00	13,380.00
86 Supplies - Vehicles	51,100.00	48,100.00	(3,000.00)
87 Supplies-Janitorial	33,300.00	28,000.00	(5,300.00)
88 Telephone and communication	42,055.00	36,849.00	(5,206.00)
89 Transfer to CIP	516,220.00	505,091.50	(11,128.50)
90 Transfer to LAF	130,000.00	130,000.00	-
91 Travel - Other than Mileage	23,340.00	25,500.00	2,160.00
92 USA Swimming Registration	50,000.00	52,000.00	2,000.00

Software	21,075.00	2017	2018
	21,300.00	Difference	1%
Machinery/vehicles	155,700.00	2017	2018
	68,850.00	Difference	-56%
Fuel	156,450.00	2017	2018
	160,270.00	Difference	2%
Prof Fees	671,904.00	2017	2018
	674,534.75	Difference	0%
Repairs and Maint	45,900.00	2017	2018
	42,750.00	Difference	-7%
Supplies and small tools	435,768.00	2017	2018
	438,828.00	Difference	1%

Active Adult						
Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
General						
362 40 00 82	Facility And Park Rentals (Short Term)	13,500.00	18,000.00	-	(18,000.00)	
367 11 00 82	Donations	26,800.00	5,000.00	-	(5,000.00)	
369 91 00 82	Other Miscellaneous Revenue	14,000.00	15,000.00	-	(15,000.00)	
	Total Revenue	54,300.00	38,000.00	-	(38,000.00)	
575 51 10 82	FT Janitorial	11,200.00	11,200.00	-	(11,200.00)	
571 20 10 82	FT Wages	61,460.00	64,600.00	67,170.00	2,570.00	
571 20 18 82	PT Wages -Office	28,800.00	18,800.00	-	(18,800.00)	
571 20 19 82	RPT Wages	40,000.00	41,300.00	-	(41,300.00)	
571 20 20 82	Payroll Tax	14,200.00	14,200.00	5,677.00	(8,523.00)	
571 20 21 82	PERS	12,400.00	12,400.00	8,530.00	(3,870.00)	
571 20 22 82	Health Insurance	18,880.00	19,450.00	10,400.00	(9,050.00)	
571 20 23 82	Life And Disability Ins	1,235.00	1,235.00	620.00	(615.00)	
571 21 42 82	Cell Phone	-	-	1,080.00	1,080.00	
575 51 45 82	Copier - SC	900.00	750.00	-	(750.00)	
571 20 49 82	Dues And Subscriptions	700.00	750.00	500.00	(250.00)	
575 51 10 82	FT Janitorial	11,200.00	11,200.00	-	(11,200.00)	
575 50 10 82	FT Wages SC	61,460.00	64,600.00	-	(64,600.00)	
575 51 30 82	Janitorial Supplies	2,300.00	2,300.00	-	(2,300.00)	
575 50 30 82	Maintenance Supplies	2,000.00	2,000.00	-	(2,000.00)	
571 20 43 82	Mileage	100.00	100.00	500.00	400.00	
571 29 49 82	Misc.	23,300.00	15,000.00	-	(15,000.00)	
571 22 42 82	Postage	100.00	100.00	-	(100.00)	
571 26 49 82	Printing And Binding	500.00	100.00	-	(100.00)	
571 20 51 82	Prof Fees Intergovernmental	100.00	100.00	-	(100.00)	
571 27 49 82	Registration & Tuition	1,000.00	1,000.00	1,000.00	-	
575 53 48 82	Repair And Maint - Bldg	500.00	500.00	-	(500.00)	

November 16, 2017

Active Adult		Title	2016		2017		2018		Difference	
Account			Budgeted		Budgeted		Proposed		2017/2018	Notes
589 00 00 82	Scholarships	3,000.00		3,000.00		-		(3,000.00)		
571 20 35 82	Small Tools And Equipment	100.00		100.00		-		(100.00)		
571 20 31 82	Supplies	5,000.00		7,000.00		1,000.00		(6,000.00)		
571 20 42 82	Telephone And Communication	900.00		1,500.00		-		(1,500.00)		
Total Expenses		301,335.00		293,285.00		96,477.00		(196,808.00)		
Classes and Events										
347 60 00 83	Program Fees	13,000.00		13,000.00		31,000.00		18,000.00		
347 65 00 83	Contracted Class Program Fees	11,000.00		9,000.00		8,605.00		(395.00)		
367 11 00 83	Donations	4,000.00		8,000.00		7,500.00		(500.00)		
Total Revenue		28,000.00		30,000.00		47,105.00		17,105.00		
571 20 18 83	PT Wages	800.00		850.00		2,800.00		1,950.00		
571 20 19 83	RPT Wages	7,000.00		7,490.00		8,200.00		710.00		
571 20 20 83	Payroll Tax	1,105.00		1,140.00		1,800.00		660.00		
571 20 21 83	PERS	900.00		900.00		1,290.00		390.00		
571 20 31 83	Supplies	4,000.00		4,000.00		6,310.00		2,310.00		
571 24 49 83	Contracted Class Fees	9,000.00		7,000.00		5,600.00		(1,400.00)		
571 25 41 83	Empl Background Chks	-		-		205.00		205.00		
571 29 49 83	Misc.	-		-		7,500.00		7,500.00		
Total Expense		22,805.00		21,380.00		33,705.00		12,325.00		

Active Adult		Title	2016		2017	2018	Difference
Account			Budgeted	Budgeted	Budgeted	Proposed	2017/2018
Events							
347 60 00 84	Program Fees		4,000.00	4,000.00		-	(4,000.00)
367 11 00 84	Donations		1,000.00	1,000.00		-	(1,000.00)
	Total Revenue		5,000.00	5,000.00		-	(5,000.00)
571 20 31 84	Supplies		2,500.00	2,500.00		-	(2,500.00)
571 24 49 84	Contracted Class Fees		1,000.00	1,000.00		-	(1,000.00)
	Total Expense		3,500.00	3,500.00		-	(3,500.00)
Trips							
347 60 00 85	Program Fees		20,000.00	8,000.00		-	(8,000.00)
367 11 00 85	Donations		3,000.00	4,000.00		-	(4,000.00)
	Total Revenue		23,000.00	12,000.00		-	(12,000.00)
571 20 18 85	PT Wages		-	2,000.00		-	(2,000.00)
571 20 20 85	Payroll Tax		-	315.00		-	(315.00)
571 21 42 85	Cell Phone		25.00	-		-	-
571 20 32 85	Fuel Consumed - Vehicles		500.00	500.00		-	(500.00)
571 22 43 85	Non Employee Travel		15,000.00	2,290.00		-	(2,290.00)
571 20 51 85	Prof Fees Intergovernmental		300.00	300.00		-	(300.00)
571 20 48 85	Repair & Maint Equipment		250.00	250.00		-	(250.00)
571 20 35 85	Small Tools And Equipment		100.00	100.00		-	(100.00)
571 20 31 85	Supplies		250.00	250.00		-	(250.00)
	Total Expense		16,425.00	6,005.00		-	(6,005.00)
	Grand Total Revenue		110,300.00	85,000.00		47,105.00	(37,895.00)
	Grand Total Expenses		344,065.00	324,170.00		130,182.00	(193,988.00)
	Difference		(233,765.00)	(239,170.00)		(83,077.00)	156,093.00

Administration

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
<i>Administration</i>						
369 91 03 11	Camping Reservation Revenue	-	1,000.00	1,200.00	200.00	
369 91 05 11	Cancellation Fee	-	1,000.00	4,000.00	3,000.00	
317 40 00 00	Forest Excise Tax	180.00	180.00	180.00	-	
361 11 00 01	Investment Interest	8,000.00	8,000.00	8,000.00	-	
317 20 00 00	Leasehold Excise Tax	350.00	350.00	350.00	-	
381 20 00 11	Loan Repayment Received	83,692.00	-	-	-	
369 91 00 11	Other Miscellaneous Revenue	3,000.00	3,000.00	3,000.00	-	
311 10 00 14	Real & Personal Property Taxes	4,420,923.00	4,542,015.00	4,656,758.00	114,743.00	
318 90 00 11	Tax Refunds Or Abatements	13,293.00	500.00	18,255.00	17,755.00	
Total Revenue		4,529,438.00	4,556,045.00	4,691,743.00	135,698.00	
571 10 10 11	FT Wages-Rec Adm	549,814.00	589,200.00	621,861.00	32,661.00	
571 20 18 11	PT Wages	14,300.00	16,500.00	16,500.00	-	
571 20 19 11	RPT Wages	-	-	22,139.00	22,139.00	moved from Senior Center
571 10 20 11	Payroll Tax	48,000.00	51,000.00	60,000.00	9,000.00	
571 10 21 11	PERS	66,530.00	65,000.00	80,000.00	15,000.00	
571 20 22 11	Health Insurance	78,200.00	90,450.00	95,500.00	5,050.00	
571 10 23 11	Life And Disability Ins	5,350.00	5,350.00	5,350.00	-	
571 10 26 11	Other Employee Benefits	-	-	900.00	900.00	
576 80 41 11	Acct Services Parks	4,000.00	4,000.00	8,000.00	4,000.00	
571 10 41 11	Acct Services Rec	4,000.00	4,000.00	8,000.00	4,000.00	
571 20 44 11	Advertisement	500.00	500.00	500.00	-	
576 80 44 11	Advertisement	500.00	500.00	500.00	-	
571 20 14 11	Annual Leave Payout	10,000.00	10,000.00	15,000.00	5,000.00	
571 12 49 11	Bank Fees	-	-	2,000.00	2,000.00	
576 82 49 11	Bank Fees	-	2,000.00	2,000.00	-	
580 00 00 11	Contingency	-	-	12,000.00	12,000.00	to account for uncollected taxes
576 31 49 11	Camping Credit Card Fees	4,000.00	-	-	-	
571 21 42 11	Cell Phone	-	1,200.00	1,200.00	-	

Administration

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
576 80 38 11	Computer Equip - Parks	8,550.00	-	-	-	moved to Cc 18
571 10 38 11	Computer Equip-Recreation	29,750.00	-	-	-	moved to Cc 18
571 11 45 11	Copier	4,000.00	5,200.00	5,300.00	100.00	
576 81 45 11	Copier	4,000.00	4,000.00	4,300.00	300.00	
571 11 49 11	Credit Card Fees	51,000.00	-	-	-	
571 10 49 11	Dues And Subscriptions	1,625.00	1,625.00	1,625.00	-	
576 80 49 11	Dues And Subscriptions	1,625.00	1,625.00	1,625.00	-	
576 80 99 11	ED Discretionary	25,000.00	25,000.00	25,000.00	-	
571 25 41 11	Empl Background Cks	-	-	100.00	100.00	three year check
589 00 00 11	Employee Class Discounts	7,000.00	7,000.00	7,000.00	-	
571 10 46 11	Insurance	80,250.00	80,250.00	95,000.00	14,750.00	
576 80 46 11	Insurance	80,250.00	80,250.00	80,250.00	-	
576 20 46 11	Insurance Aquatics	22,700.00	22,700.00	22,700.00	-	
576 80 50 11	Intergovernmental Services & Ta	35,000.00	50,000.00	40,000.00	(10,000.00)	
571 20 45 11	Leases And Rentals	2,725.00	1,060.00	1,060.00	-	
576 80 45 11	Leases And Rentals	2,725.00	1,060.00	1,060.00	-	
571 13 41 11	Legal Fees	15,000.00	15,000.00	15,000.00	-	
576 83 41 11	Legal Fees	15,000.00	15,000.00	15,000.00	-	
571 10 43 11	Mileage	2,500.00	2,500.00	2,500.00	-	
571 19 49 11	Misc.	500.00	500.00	500.00	-	
597 00 03 11	Operating Transfers To CIP	421,201.00	168,500.00	152,300.00	(16,200.00)	
576 80 12 11	Over Time	-	-	1,000.00	1,000.00	
571 12 42 11	Postage	5,000.00	5,000.00	5,000.00	-	
571 10 51 11	Prof Fees Intergovernmental	30,000.00	22,000.00	11,000.00	(11,000.00)	
571 16 41 11	Prof Fees Other	26,000.00	9,200.00	9,200.00	-	
571 12 41 11	Prof. Fees Computer	33,000.00	-	-	-	moved to Cc 18
571 17 49 11	Registration & Tuition	8,000.00	8,000.00	13,000.00	5,000.00	All staff HR , supervisor training
576 80 48 11	Repair & Maint Equipment	1,100.00	1,100.00	1,100.00	-	
571 13 48 11	Repair And Maint - Bldg	1,200.00	1,200.00	1,200.00	-	
571 11 48 11	Repairs & Maint - Computers	22,500.00	4,000.00	4,000.00	-	

Administration

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
571 10 35 11	Small Tools And Equipment	2,000.00	2,000.00	2,000.00	-	
571 20 37 11	Software	13,000.00	13,000.00	13,000.00	-	
571 10 31 11	Supplies	11,850.00	13,350.00	13,350.00	-	
571 20 42 11	Telephone And Communication	22,960.00	12,752.00	7,500.00	(5,252.00)	
571 21 43 11	Travel Other Than Mileage	6,000.00	6,000.00	6,000.00	-	
576 83 47 11	Utilities - Electricity	4,910.00	4,910.00	4,910.00	-	
Total Expenses		1,783,115.00	1,423,482.00	1,514,030.00	90,548.00	
<i>Lid Lift</i>						
311 10 12 12	Real & Personal Property Taxes	244,158.00	637,384.00	643,722.00	6,338.00	
Total Revenue		244,158.00	637,384.00	643,722.00	6,338.00	
597 00 00 12	Operating Transfers-Out To CIP	96,500.00	347,720.00	352,791.50	5,071.50	
597 00 03 12	Operating Transfers-Out - LIF	97,656.00	130,000.00	130,000.00	-	
Total Expenses		194,156.00	477,720.00	482,791.50	5,071.50	

Administration

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
<i>Planning</i>						
576 81 42 13	Cell Phones	-	240.00	240.00	-	
576 80 49 13	Dues And Subscriptions	500.00	500.00	500.00	-	
576 80 41 13	Engineering/Architecture	5,000.00	5,000.00	5,000.00	-	
576 82 42 13	Postage	50.00	50.00	50.00	-	
576 86 49 13	Printing And Binding	50.00	-	-	-	
576 80 51 13	Prof Fees Intergovernmental	800.00	800.00	800.00	-	
576 86 41 13	Prof Fees Other	14,000.00	14,000.00	14,000.00	-	
576 87 49 13	Registration & Tuition	100.00	150.00	150.00	-	
576 80 31 13	Supplies	150.00	150.00	150.00	-	
576 81 43 13	Travel Other Than Mileage	50.00	50.00	50.00	-	
Total Expenses		20,700.00	20,700.00	20,700.00	-	
<i>Vehicles</i>						
367 11 00 14	Donations	56,000.00	41,000.00	-	(41,000.00)	
369 10 00 14	Sale Of Scrap And Junk	-	10,000.00	-	(10,000.00)	
Total Revenue		56,000.00	51,000.00	-	(51,000.00)	
571 20 64 14	Other Machinery & Equipment	56,000.00	60,000.00	40,000.00	(20,000.00)	
594 76 64 14	Vehicles And Machinery	40,000.00	81,000.00	-	(81,000.00)	
Total Expense		96,000.00	141,000.00	40,000.00	(101,000.00)	

Administration

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
<i>Records</i>						
369 91 00 16	Other Miscellaneous Revenue	50.00	50.00	50.00	-	
	Total Revenue	50.00	50.00	50.00	-	
571 10 49 16	Dues And Subscriptions	175.00	175.00	125.00	(50.00)	
571 10 31 16	Office Supplies	400.00	400.00	400.00	-	
571 20 20 16	Payroll Tax	-	390.00	460.00	70.00	
571 12 41 16	Prof. Fees Computer	4,208.00	-	-	-	
571 16 41 16	Professional Services - Other	1,000.00	1,700.00	1,000.00	(700.00)	
571 20 18 16	PT Wages	-	2,225.00	3,190.00	965.00	
571 17 49 16	Registration & Tuition	1,500.00	500.00	600.00	100.00	
571 11 48 16	Repair & Maint - Computers	1,560.00	-	-	-	
576 90 35 16	Small Tools And Equipment	-	-	400.00	400.00	
571 10 35 16	Small Tools And Equipppment	2,664.00	1,400.00	-	(1,400.00)	
571 10 43 16	Travel Other Than Mileage	830.00	400.00	400.00	-	
576 83 47 16	Utilities - Electricity	360.00	480.00	-	(480.00)	
	Total Expense	12,697.00	7,670.00	6,575.00	(1,095.00)	
<i>Safety</i>						
571 86 31 17	Safety Supplies	2,500.00	2,500.00	2,500.00	-	
576 86 31 17	Safety Supplies	2,500.00	2,500.00	2,500.00	-	
	Total Expense	5,000.00	5,000.00	5,000.00	-	
					-	
					-	

Administration

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
<i>Computer/IT</i>						
576 80 38 18	Computer Equip - Parks	-	13,100.00	11,933.00	(1,167.00)	
571 10 38 18	Computer Equip-Recreation	-	10,000.00	10,000.00	-	
571 20 45 18	Leases And Rentals	-	3,320.00	3,300.00	(20.00)	
571 12 41 18	Prof. Fees Computer	-	20,000.00	37,650.00	17,650.00	
576 82 41 18	Prof. Fees Computer	-	8,000.00	-	(8,000.00)	
571 11 48 18	Repairs & Maint - Computers	-	8,500.00	-	(8,500.00)	
571 20 42 18	Telephone And Communication	-	9,948.00	9,985.00	37.00	
Total Expense		-	72,868.00	72,868.00	-	
Grand Total Revenue		4,829,646.00	5,244,479.00	5,335,515.00	91,036.00	
Grand Total Expenses		2,111,668.00	2,148,440.00	2,141,964.50	(6,475.50)	
Difference		2,717,978.00	3,096,039.00	3,193,550.50	97,511.50	

Aquatic Center

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
<i>General</i>						
347 40 00 31	Event Admissions	900.00	900.00	-	(900.00)	
367 11 00 31	Donations	500.00	1,000.00	1,000.00		
	Total Revenue	1,400.00	1,900.00	1,000.00	(900.00)	
571 20 10 31	FT Wages	189,846.00	231,000.00	257,435.00	26,435.00	
571 20 18 31	PT Wages	37,500.00	40,125.00	40,125.00	-	
571 20 20 31	Payroll Tax	23,825.00	27,250.00	31,400.00	4,150.00	
571 20 21 31	PERS	24,813.00	28,500.00	35,200.00	6,700.00	
571 20 22 31	Health Insurance	32,400.00	39,200.00	44,055.00	4,855.00	
571 20 23 31	Life And Disability Ins	2,500.00	2,500.00	2,500.00	-	
571 20 44 31	Advertisement	1,000.00	1,000.00	1,000.00	-	
571 21 42 31	Cell Phone	480.00	480.00	2,160.00	1,680.00	
571 20 49 31	Dues And Subscriptions	760.00	1,000.00	1,000.00	-	
571 20 45 31	Leases And Rentals	500.00	500.00	-	(500.00)	
594 79 64 31	Machinery & Equipment	100.00	-	-	-	
571 20 43 31	Mileage	700.00	700.00	700.00	-	
571 26 49 31	Printing And Binding	250.00	250.00	250.00	-	
571 26 41 31	Prof Fees Other	200.00	200.00	200.00	-	
571 27 49 31	Registration & Tuition	1,000.00	1,000.00	1,000.00	-	
571 11 48 31	Repair & Maint - Computers	120.00	120.00	120.00	-	
571 20 48 31	Repair & Maint. Equipment	500.00	500.00	500.00	-	
571 20 35 31	Small Tools And Equipment	2,000.00	2,000.00	2,000.00	-	
571 20 31 31	Supplies	8,500.00	8,500.00	8,500.00	-	
571 20 42 31	Telephone And Communication	3,900.00	4,100.00	4,100.00	-	
571 21 43 31	Travel Other Than Mileage	2,000.00	2,000.00	2,000.00	-	
	Total Expense	332,894.00	390,925.00	434,245.00	43,320.00	

Aquatic Center

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
<i>Aquatics Facility</i>						
362 40 00 32	Facility And Park Rentals (Short Term)	44,000.00	44,000.00	44,572.00	572.00	
Total Revenue		44,000.00	44,000.00	44,572.00	572.00	
576 20 10 32	FT Wages	104,590.00	111,120.00	117,600.00	6,480.00	
576 20 18 32	PT Wages	32,738.00	35,029.66	39,060.00	4,030.34	
576 20 20 32	Payroll Tax	18,000.00	18,200.00	19,165.00	965.00	
576 20 21 32	PERS	12,655.00	14,600.00	14,935.00	335.00	
576 20 22 32	Health Insurance	19,200.00	20,355.00	21,565.00	1,210.00	
576 20 23 32	Life And Disability Ins	1,200.00	1,200.00	1,200.00	-	
576 20 44 32	Advertisement	200.00	-	-	-	
576 21 42 32	Cell Phone	480.00	750.00	1,080.00	330.00	
576 25 41 32	Empl Background Chks	-	-	70.00	70.00	
576 23 32 32	Fuel For Facilities	110,000.00	110,000.00	110,000.00	-	
576 21 30 32	Janitorial Supplies	9,000.00	9,500.00	10,000.00	500.00	
576 20 45 32	Leases And Rentals	1,500.00	1,500.00	1,500.00	-	
594 79 64 32	Machinery & Equipment	500.00	500.00	500.00	-	
576 20 30 32	Maintenance Supplies	20,000.00	23,000.00	23,000.00	-	
576 20 43 32	Mileage	400.00	400.00	400.00	-	
576 20 51 32	Prof Fees Intergovernmental	1,000.00	1,000.00	1,000.00	-	
576 26 41 32	Prof Fees Other	3,800.00	3,800.00	3,800.00	-	
576 27 49 32	Registration & Tuition	500.00	750.00	750.00	-	
576 20 48 32	Repair & Maint Equipment	12,500.00	13,000.00	13,000.00	-	
576 23 48 32	Repair And Maint - Bldg	1,000.00	1,500.00	1,500.00	-	
589 00 99 32	Reserve Repayment-Aq	10,000.00	-	-	-	
576 20 35 32	Small Tools And Equipment	20,000.00	20,000.00	20,000.00	-	
576 20 39 32	Supplies- Chemicals	35,000.00	35,000.00	35,000.00	-	
576 21 43 32	Travel Other Than Mileage	100.00	100.00	100.00	-	

Aquatic Center

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
576 23 47 32	Utilities - Electricity	120,000.00	130,000.00	130,000.00	-	
576 22 47 32	Utilities - Sewer	37,000.00	37,000.00	37,000.00	-	
576 24 47 32	Utilities - Waste Disposal	3,000.00	3,000.00	3,000.00	-	
576 21 47 32	Utilities-Water	13,000.00	7,500.00	7,500.00	-	
	Total Expense	587,363.00	598,804.66	612,725.00	13,920.34	
Swim Lessons						
347 60 00 33	Program Fees	261,250.00	279,537.50	307,806.00	28,268.50	
	Total Revenue	261,250.00	279,537.50	307,806.00	28,268.50	
571 20 18 33	PT Wages	106,050.00	113,473.50	126,524.00	13,050.50	
571 20 20 33	Payroll Tax	17,050.00	17,215.00	18,184.00	969.00	
571 20 21 33	PERS	5,660.00	4,410.00	6,650.00	2,240.00	
571 11 49 33	Credit Card Fees	-	-	345.00	345.00	
571 25 41 33	Empl Background Chks	-	-	120.00	120.00	
571 20 35 33	Small Tools And Equipment	1,000.00	1,000.00	1,000.00	-	
571 20 31 33	Supplies	1,500.00	1,500.00	1,000.00	(500.00)	
	Total Expense	131,260.00	137,598.50	153,823.00	16,224.50	

Aquatic Center

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
<i>Water Exercise</i>						
347 60 00 34	Program Fees	31,900.00	34,133.00	38,494.00	4,361.00	-
	Total Revenue	<u>31,900.00</u>	<u>34,133.00</u>	<u>38,494.00</u>	<u>4,361.00</u>	
571 20 18 34	PT Wages	21,630.00	23,144.10	25,805.00	2,660.90	
571 20 20 34	Payroll Tax	3,545.00	3,545.00	3,740.00	195.00	
571 25 41 34	Empl Background Chks	-	-	34.00	34.00	
571 27 49 34	Registration & Tuition	550.00	550.00	800.00	250.00	
571 20 35 34	Small Tools And Equipment	1,000.00	1,000.00	1,500.00	500.00	
571 21 43 34	Travel Other Than Mileage	300.00	300.00	-	(300.00)	
	Total Expense	<u>27,025.00</u>	<u>28,539.10</u>	<u>31,879.00</u>	<u>3,339.90</u>	

Aquatic Center

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
<i>Open Swim</i>						
347 30 00 35	Activity Fees	309,780.00	328,366.80	355,499.00	27,132.20	
347 40 00 35	Event Admissions	14,500.00	15,000.00	15,000.00	-	
367 11 00 35	Donations	-	-	3,000.00	3,000.00	
Total Revenue		324,280.00	343,366.80	373,499.00	30,132.20	
571 20 18 35	PT Wages	175,000.00	187,250.00	208,783.00	21,533.00	
571 20 19 35	RPT Wages	68,000.00	72,760.00	75,671.00	2,911.00	
571 20 20 35	Payroll Tax	37,650.00	39,000.00	42,215.00	3,215.00	
571 20 21 35	PERS	11,900.00	11,900.00	15,395.00	3,495.00	
571 20 22 35	Health Insurance	19,000.00	19,500.00	20,800.00	1,300.00	
571 20 23 35	Life And Disability Ins	1,200.00	1,200.00	1,200.00	-	
571 20 44 35	Advertisement	-	1,000.00	1,000.00	-	
571 25 41 35	Empl Background Chks	140.00	140.00	128.00	(12.00)	
571 27 49 35	Registration & Tuition	-	-	300.00	300.00	
571 20 35 35	Small Tools And Equipment	4,000.00	3,000.00	3,000.00	-	
571 20 31 35	Supplies	1,250.00	1,250.00	1,250.00	-	
Total Expense		318,140.00	337,000.00	369,742.00	32,742.00	
<i>Birthday Parties</i>						
347 30 00 36	Activity Fees	31,350.00	33,544.50	44,167.00	10,622.50	
Total Revenue		31,350.00	33,544.50	44,167.00	10,622.50	
571 20 18 36	PT Wages	1,000.00	-	1,750.00	1,750.00	
571 20 20 36	Payroll Tax	160.00	-	280.00	280.00	
571 20 31 36	Supplies	4,000.00	4,000.00	4,000.00	-	
571 20 45 36	Leases And Rentals	100.00	100.00	100.00	-	
Total Expense		5,260.00	4,100.00	6,130.00	2,030.00	

Aquatic Center

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
<i>Swim Team</i>						
347 60 00 37	Program Fees	158,770.00	180,883.00	197,000.00	16,117.00	
347 90 00 37	Other Fees & Charges	43,000.00	57,500.00	60,200.00	2,700.00	
369 91 00 37	Coach Travel And Misc. Revenue	7,500.00	7,500.00	-	(7,500.00)	
Total Revenue		209,270.00	245,883.00	257,200.00	11,317.00	
571 20 10 37	FT Wages	60,375.00	63,480.00	65,966.00	2,486.00	
571 20 12 37	Over Time	-	-	1,000.00	1,000.00	
571 20 18 37	PT Wages	41,500.00	44,405.00	49,511.58	5,106.58	
571 20 20 37	Payroll Tax	13,085.00	13,085.00	13,610.00	525.00	
571 20 21 37	PERS	13,130.00	13,130.00	16,465.00	3,335.00	
571 20 22 37	Health Insurance	-	12,200.00	13,140.00	940.00	
571 20 23 37	Life And Disability Ins	630.00	630.00	630.00	-	
571 21 42 37	Cell Phone	-	700.00	700.00	-	
571 11 49 37	Credit Card Fees	-	5,400.00	7,700.00	2,300.00	
571 25 41 37	Empl Background Chks	-	-	75.00	75.00	
571 20 32 37	Fuel Consumer - Vehicles	-	-	100.00	100.00	
571 25 49 37	Meet Fees And USA Reg Fees	41,000.00	50,000.00	52,000.00	2,000.00	
571 20 43 37	Mileage	3,500.00	3,500.00	3,500.00	-	
571 20 31 37	Supplies	2,000.00	2,000.00	1,000.00	(1,000.00)	
571 20 42 37	Telephone And Communication	-	300.00	300.00	-	
571 21 43 37	Travel Other Than Mileage	5,000.00	5,000.00	5,000.00	-	
Total Expense		180,220.00	213,830.00	230,697.58	16,867.58	

Aquatic Center

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
<i>Masters Team</i>						
347 60 00 38	Program Fees	91,795.00	98,220.65	103,700.00	5,479.35	
347 90 00 38	Other Fees & Charges	1,000.00	1,000.00	-	(1,000.00)	
Total Revenue		92,795.00	99,220.65	103,700.00	4,479.35	
571 20 10 38	FT Wages	50,525.00	53,080.00	56,865.00	3,785.00	
571 20 18 38	PT Wages	4,500.00	5,000.00	5,575.00	575.00	
571 20 20 38	Payroll Tax	7,000.00	7,000.00	7,360.00	360.00	
571 20 21 38	PERS	6,200.00	6,270.00	7,225.00	955.00	
571 20 22 38	Health Insurance	9,450.00	9,720.00	10,400.00	680.00	
571 20 23 38	Life And Disability Ins	565.00	565.00	565.00	-	
571 11 49 38	Credit Card Fees	-		3,100.00	3,100.00	
571 20 43 38	Mileage	500.00	500.00	250.00	(250.00)	
571 27 49 38	Registration & Tuition	500.00	500.00	500.00	-	
571 20 31 38	Supplies	200.00	200.00	200.00	-	
571 21 43 38	Travel Other Than Mileage	1,000.00	1,200.00	1,000.00	(200.00)	
Total Expense		80,440.00	84,035.00	93,040.00	9,005.00	
<i>Water Safety</i>						
347 60 00 39	Program Fees	8,000.00	9,000.00	13,422.25	4,422.25	
Total Revenue		8,000.00	9,000.00	13,422.25	4,422.25	
571 20 18 39	PT Wages	4,000.00	4,280.00	7,950.00	3,670.00	
571 20 20 39	Payroll Tax	630.00	630.00	1,127.38	497.38	
571 20 21 39	PERS	-	575.00	611.00	36.00	
571 27 49 39	Registration & Tuition	1,000.00	1,500.00	4,000.00	2,500.00	
571 20 35 39	Small Tools And Equipment	1,000.00	1,000.00	-	(1,000.00)	
571 20 31 39	Supplies	1,000.00	1,000.00	750.00	(250.00)	
Total Expense		7,630.00	8,985.00	14,438.38	5,453.38	

Aquatic Center

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
<i>Concessions</i>						
341 70 00 45	Concession Proceeds	31,350.00	31,350.00	31,757.00	407.00	
	Total Revenue	<u>31,350.00</u>	<u>31,350.00</u>	<u>31,757.00</u>	<u>407.00</u>	
571 20 34 45	Items For Resale	22,500.00	20,000.00	19,000.00	(1,000.00)	
	Total Expense	<u>22,500.00</u>	<u>20,000.00</u>	<u>19,000.00</u>	<u>(1,000.00)</u>	
	Grand Total Revenue	1,035,595.00	1,121,935.45	1,215,617.25	93,681.80	
	Grand Total Expenses	1,692,732.00	1,823,817.26	1,965,719.96	141,902.70	
	Difference	<u>(657,137.00)</u>	<u>(701,881.81)</u>	<u>(750,102.71)</u>	<u>(48,220.90)</u>	

Gymnastics

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
<i>General</i>						
367 11 00 70	Donations	6,650.00	-	-	-	
	Total Revenue	6,650.00	-	-	-	
571 20 10 70	FT Wages	49,000.00	51,400.00	54,000.00	2,600.00	
571 20 20 70	Payroll Tax	6,553.00	5,900.00	6,500.00	600.00	
571 20 21 70	PERS	6,690.00	5,655.00	4,800.00	(855.00)	
571 20 22 70	Health Insurance	7,555.00	7,700.00	8,165.00	465.00	
571 20 23 70	Life And Disability Ins	685.00	685.00	685.00	-	
571 20 44 70	Advertisement	400.00	400.00	400.00	-	
571 21 42 70	Cell Phone	-	1,080.00	1,080.00	-	
571 25 41 70	Empl Background Chks	-	136.00	200.00	64.00	
571 20 43 70	Mileage	600.00	600.00	600.00	-	
571 20 64 70	Other Machinery & Equipment	8,800.00	-	-	-	
571 26 41 70	Prof Fees Other	1,000.00	500.00	500.00	-	
571 27 49 70	Registration & Tuition	1,200.00	1,200.00	1,200.00	-	
571 21 48 70	Repair & Maint - Computers	-	65.00	65.00	-	
571 20 35 70	Small Tools And Equipment	5,300.00	5,300.00	5,300.00	-	
571 20 31 70	Supplies	1,200.00	1,200.00	1,200.00	-	
571 20 42 70	Telephone And Communication	-	140.00	140.00	-	
	Total Expenses	88,983.00	81,961.00	84,835.00	2,874.00	

Gymnastic Classes

347 60 00 71	Program Fees	113,500.00	126,000.00	140,427.00	14,427.00	
367 11 00 71	Donations	3,000.00	6,000.00	2,000.00	(4,000.00)	
	Total Revenue	116,500.00	132,000.00	142,427.00	10,427.00	

Gymnastics

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
571 20 10 71	FT Wages	-	23,700.00	20,200.00	(3,500.00)	
571 20 18 71	PT Wages	30,000.00	33,000.00	36,300.00	3,300.00	
571 20 19 71	RPT Wages	31,000.00	14,000.00	20,000.00	6,000.00	
571 20 20 71	Payroll Tax	10,950.00	10,950.00	13,000.00	2,050.00	
571 20 21 71	PERS	6,860.00	5,290.00	5,290.00	-	
571 20 22 71	Health Insurance	8,025.00	9,235.00	9,695.00	460.00	
571 20 23 71	Life And Disability Ins	500.00	500.00	500.00	-	
571 21 42 71	Cell Phone	-	615.00	615.00	-	
571 25 41 71	Empl Background Chks	-	175.00	225.00	50.00	
571 20 64 71	Other Machinery & Equipment	1,350.00	6,000.00	2,000.00	(4,000.00)	
571 21 48 71	Repair & Maint - Computers	-	60.00	60.00	-	
571 20 48 71	Repair & Maint Equipment	150.00	150.00	150.00	-	
571 20 35 71	Small Tools And Equipment	6,400.00	6,400.00	6,400.00	-	
571 20 31 71	Supplies	1,200.00	1,200.00	1,200.00	-	
571 20 42 71	Telephone And Communication	-	115.00	115.00	-	
	Total Expenses	96,435.00	111,390.00	115,750.00	4,360.00	

Camps

347 60 00 72	Program Fees	32,500.00	33,500.00	39,507.00	6,007.00	
	Total Revenue	32,500.00	33,500.00	39,507.00	6,007.00	
571 20 18 72	PT Wages	11,500.00	12,500.00	13,750.00	1,250.00	
571 20 20 72	Payroll Tax	1,935.00	2,015.00	2,525.00	510.00	
571 21 42 72	Cell Phone	-	100.00	100.00	-	
571 25 41 72	Empl Background Chks	175.00	136.00	150.00	14.00	
571 20 35 72	Small Tools And Equipment	100.00	100.00	100.00	-	
571 20 31 72	Supplies	2,900.00	2,500.00	2,600.00	100.00	
	Total Expenses	16,610.00	17,351.00	19,225.00	1,874.00	

Gymnastics

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
<i>Gymnastics Team</i>						
347 60 00 73	Program Fees	134,500.00	139,000.00	144,500.00	5,500.00	
	Total Revenue	134,500.00	139,000.00	144,500.00	5,500.00	
571 20 10 73	FT Wages	22,110.00	43,000.00	50,000.00	7,000.00	
571 20 12 73	Over Time	1,000.00	1,000.00	1,000.00	-	
571 20 18 73	PT Wages	30,000.00	31,700.00	28,000.00	(3,700.00)	
571 20 19 73	RPT Wages	43,000.00	21,000.00	17,000.00	(4,000.00)	
571 20 20 73	Payroll Tax	15,000.00	15,000.00	13,000.00	(2,000.00)	
571 20 21 73	PERS	7,330.00	8,100.00	8,100.00	-	
571 20 22 73	Health Insurance	14,635.00	14,080.00	14,080.00	-	
571 20 23 73	Life And Disability Ins	560.00	560.00	560.00	-	
571 21 42 73	Cell Phone	-	1,225.00	1,225.00	-	
571 24 49 73	Contracted Class Fees	1,000.00	-	-	-	
571 21 49 73	Credit Card Fees	-	900.00	3,817.00	2,917.00	
571 20 49 73	Dues And Subscriptions	1,000.00	1,000.00	1,000.00	-	
571 20 32 73	Fuel Consumed - Vehicles	-	-	200.00	200.00	
571 20 43 73	Mileage	1,200.00	1,200.00	1,000.00	(200.00)	
571 21 48 73	Repairs & Maint - Computers	-	88.00	88.00	-	
571 20 31 73	Supplies	800.00	500.00	500.00	-	
571 20 42 73	Telephone And Communication	-	445.00	445.00	-	
571 21 43 73	Travel Other Than Mileage	650.00	700.00	1,200.00	500.00	
	Total Expenses	138,285.00	140,498.00	141,215.00	717.00	
	Grand Total Revenue	290,150.00	304,500.00	326,434.00	21,934.00	
	Grand Total Expenses	340,313.00	351,200.00	361,025.00	9,825.00	
	Difference	(50,163.00)	(46,700.00)	(34,591.00)	12,109.00	

Outdoor						
Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
General						
571 20 10 60	FT Wages	59,520.00	62,550.00	67,000.00	4,450.00	
571 20 18 60	PT Wages	-	-	2,000.00	2,000.00	
571 20 19 60	Intern Wages	-	1,600.00	-	(1,600.00)	
571 20 20 60	Payroll Tax	6,865.00	7,100.00	7,785.00	685.00	
571 20 21 60	PERS	7,210.00	6,900.00	8,510.00	1,610.00	
571 20 22 60	Health Insurance	9,750.00	9,720.00	10,400.00	680.00	
571 20 23 60	Life And Disability Ins	620.00	620.00	620.00	-	
571 20 44 60	Advertisement	550.00	150.00	350.00	200.00	
571 21 42 60	Cell Phone	1,120.00	1,120.00	1,120.00	-	
571 20 49 60	Dues And Subscriptions	650.00	150.00	250.00	100.00	
571 20 43 60	Mileage	1,150.00	650.00	650.00	-	
571 27 49 60	Registration & Tuition	1,150.00	1,100.00	1,550.00	450.00	
571 21 48 60	Repair & Maint - Computers	54.00	54.00	50.00	(4.00)	
571 20 35 60	Small Tools And Equipment	400.00	200.00	400.00	200.00	
571 20 31 60	Supplies	400.00	400.00	250.00	(150.00)	
571 21 43 60	Travel Other Than Mileage	900.00	1,000.00	1,550.00	550.00	
Total Expense		90,339.00	93,314.00	102,485.00	9,171.00	

Outdoor

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
<i>Sailing</i>						
347 60 00 41	Program Fees	64,000.00	58,000.00	74,202.00	16,202.00	assuming Springer
367 11 00 41	Donations	-	-	3,500.00	3,500.00	
Total Revenue		64,000.00	58,000.00	77,702.00	19,702.00	
571 20 12 41	Over Time	-	150.00	150.00	-	
571 20 18 41	PT Wages	35,000.00	29,500.00	35,000.00	5,500.00	
571 20 20 41	Payroll Tax	5,670.00	4,400.00	5,100.00	700.00	
571 20 44 41	Advertisement	470.00	-	350.00	350.00	
571 25 41 41	Empl Background Chks	140.00	300.00	400.00	100.00	
571 20 32 41	Fuel Consumed - Vehicles	900.00	600.00	720.00	120.00	
571 20 64 41	Machinery & Equipment	-	-	5,250.00	5,250.00	safety boat
571 20 30 41	Maintenance Supplies	2,800.00	2,200.00	3,600.00	1,400.00	
576 90 30 41	Maintenance Supplies	-	-	250.00	250.00	
571 26 41 41	Prof Fees - Other	-	-	1,200.00	1,200.00	bottom painting boats
571 20 51 41	Prof Fees Intergovernmental	300.00	400.00	600.00	200.00	
571 27 49 41	Registration & Tuition	750.00	350.00	1,400.00	1,050.00	
571 20 48 41	Repair & Maint Equipment	2,300.00	1,000.00	600.00	(400.00)	
571 20 35 41	Small Tools And Equipment	150.00	50.00	800.00	750.00	
571 20 42 41	Telephone And Communication	140.00	360.00	360.00	-	
571 21 43 41	Travel Other Than Mileage	250.00	150.00	450.00	300.00	
Total Expense		48,870.00	39,460.00	56,230.00	16,770.00	

Outdoor		2016	2017	2018	Difference	Notes
Account	Title	Budgeted	Budgeted	Proposed	2017/2018	
<i>Boating</i>						
347 60 00 42	Program Fees	-	-	45,326.00	45,326.00	
347 65 00 42	Contracted Class Program Fees	76,150.00	78,550.00	58,000.00	(20,550.00)	
347 90 00 42	Other Fees & Charges	-	250.00	-	(250.00)	
Total Revenue		76,150.00	78,800.00	103,326.00	24,526.00	
571 20 12 42	Over Time	-	-	200.00	200.00	
571 20 18 42	PT Wages	-	-	22,500.00	22,500.00	
571 20 20 42	Payroll Tax	-	-	3,300.00	3,300.00	
571 20 44 42	Advertisement	-	-	350.00	350.00	
571 24 49 42	Contracted Class Fees	60,000.00	62,400.00	46,400.00	(16,000.00)	
571 25 41 42	Empl Background Chks	-	250.00	250.00	-	
571 20 32 42	Fuel Consumed - Vehicles	-	-	250.00	250.00	
571 20 64 42	Machinery & Equipment	-	-	3,000.00	3,000.00	
571 20 30 42	Maintenance Supplies	-	-	650.00	650.00	
571 10 31 42	Office Or Class Supplies	-	-	1,500.00	1,500.00	
571 20 51 42	Prof Fees Intergovernmental	-	-	100.00	100.00	
571 27 49 42	Registration & Tuition	-	-	650.00	650.00	
571 20 48 42	Repair & Maint Equipment	-	-	400.00	400.00	
571 20 35 42	Small Tools And Equipment	-	-	500.00	500.00	
571 20 42 42	Telephone And Communication	-	-	360.00	360.00	
571 21 43 42	Travel Other Than Mileage	-	-	450.00	450.00	
Total Expense		60,000.00	62,650.00	80,860.00	18,210.00	

Outdoor

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
<i>Misc</i>						
347 60 00 57	Program Fees	5,100.00	-	-	-	
347 65 00 57	Contracted Class Program Fees	21,400.00	46,570.00	40,520.00	(6,050.00)	
	Total Revenue	26,500.00	46,570.00	40,520.00	(6,050.00)	
571 20 18 57	PT Wages	1,300.00	-	-	-	
571 20 20 57	Payroll Tax	230.00	-	-	-	
571 24 49 57	Contracted Class Fees	15,750.00	37,256.00	32,000.00	(5,256.00)	
571 20 35 57	Small Tools And Equipment	100.00	100.00	-	(100.00)	
571 20 31 57	Supplies	900.00	400.00	-	(400.00)	
	Total Expense	18,280.00	37,756.00	32,000.00	(5,756.00)	

Outdoor

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
<i>Outdoor Adventures</i>						
347 60 00 66	Program Fees	46,250.00	50,225.00	72,500.00	22,275.00	
347 65 00 66	Contracted Class Program Fees	56,000.00	61,500.00	66,787.00	5,287.00	
367 11 00 66	Donations	-	-	4,000.00	4,000.00	
Total Revenue		102,250.00	111,725.00	143,287.00	31,562.00	
571 20 12 66	Over Time	-	-	1,800.00	1,800.00	
571 20 18 66	PT Wages	26,000.00	27,900.00	34,500.00	6,600.00	
571 20 20 66	Payroll Tax	4,240.00	4,500.00	5,520.00	1,020.00	
571 24 49 66	Contracted Class Fees	44,800.00	49,200.00	52,000.00	2,800.00	
571 20 49 66	Dues And Subscriptions	-	400.00	350.00	(50.00)	
571 25 41 66	Empl Background Chks	200.00	250.00	450.00	200.00	
571 20 32 66	Fuel Consumed - Vehicles	100.00	1,350.00	1,850.00	500.00	
571 20 45 66	Leases And Rentals	750.00	100.00	-	(100.00)	
571 20 64 66	Machinery & Equipment	-	-	8,000.00	8,000.00	
571 20 30 66	Maintenance Supplies	-	-	1,500.00	1,500.00	
571 22 43 66	Non Employee Travel	100.00	100.00	350.00	250.00	
571 20 51 66	Prof Fees Intergovernmental	550.00	630.00	850.00	220.00	
571 27 49 66	Registration & Tuition	1,300.00	250.00	850.00	600.00	
571 20 48 66	Repair & Maint - Equip	-	-	550.00	550.00	
571 20 35 66	Small Tools And Equipment	450.00	150.00	550.00	400.00	
571 20 31 66	Supplies	2,900.00	2,400.00	3,200.00	800.00	
571 20 42 66	Telephone And Communication	360.00	360.00	360.00	-	
571 21 43 66	Travel Other Than Mileage	350.00	350.00	450.00	100.00	
Total Expenses		82,100.00	87,940.00	113,130.00	25,190.00	

Outdoor						
Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
Ski Bus						
347 60 00 68	Program Fees	25,500.00	18,400.00	22,000.00	3,600.00	-
347 65 00 68	Contracted Class Program Fees	21,625.00	8,500.00	16,494.00	7,994.00	
362 80 00 68	Concession Proceeds	6,400.00	-	-	-	
Total Revenue		53,525.00	26,900.00	38,494.00	11,594.00	
571 20 18 68	PT Wages	4,400.00	7,000.00	8,000.00	1,000.00	
571 20 20 68	Payroll Tax	690.00	1,080.00	1,280.00	200.00	
571 24 49 68	Contracted Class Fees	21,000.00	8,000.00	15,000.00	7,000.00	
571 25 41 68	Empl Background Chks	-	350.00	550.00	200.00	
571 20 32 68	Fuel Consumed - Vehicles	-	1,500.00	1,750.00	250.00	
571 29 49 68	Misc	4,095.00	-	-	-	
571 22 43 68	Non Employee Travel	2,200.00	1,180.00	2,000.00	820.00	
571 26 41 68	Prof Fees Other	14,000.00	-	300.00	300.00	
571 27 49 68	Registration & Tuition	750.00	-	-	-	
571 20 35 68	Small Tools And Equipment	100.00	100.00	300.00	200.00	
571 90 31 68	Supplies	150.00	300.00	500.00	200.00	
571 20 42 68	Telephone And Communication	140.00	240.00	120.00	(120.00)	
571 21 43 68	Travel Other Than Mileage	-	90.00	100.00	10.00	
Total Expenses		47,525.00	19,840.00	29,900.00	10,060.00	
Grand Total Revenue		322,425.00	321,995.00	403,329.00	81,334.00	
Grand Total Expenses		347,114.00	340,960.00	414,605.00	73,645.00	
Difference		(24,689.00)	(18,965.00)	(11,276.00)	7,689.00	

Community Outreach

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
341 70 00 15	Concession Proceeds	2,000.00	1,000.00	-	(1,000.00)	non profit will take over
347 40 00 15	Event Admissions	10,100.00	7,500.00	8,700.00	1,200.00	increase HH
362 10 00 15	Equipment And Vehicles Rentals (Short-term)	7,900.00	7,900.00	6,000.00	(1,900.00)	raise addtl 5000 for brchure
367 11 00 15	Donations	18,500.00	24,100.00	23,000.00	(1,100.00)	
347 90 00 15	Other Fees & Charges	-	-	5,000.00	5,000.00	
	Total Revenue	38,500.00	40,500.00	42,700.00	2,200.00	
571 10 10 15	FT Wages-SE	113,530.00	122,800.00	127,664.00	4,864.00	
571 20 20 15	Payroll Tax	12,430.00	13,682.00	14,360.00	678.00	
571 10 21 15	PERS	13,740.00	13,740.00	16,213.00	2,473.00	
571 10 22 15	Health Insurance	19,200.00	19,440.00	20,410.00	970.00	
571 10 23 15	Life And Accident	1,250.00	1,250.00	1,250.00	-	
571 10 44 15	Advertisement	15,000.00	15,000.00	10,000.00	(5,000.00)	
571 15 41 15	Background Checks	-	145.00	145.00	-	
571 21 42 15	Cell Phone	-	2,255.00	3,250.00	995.00	
571 20 49 15	Dues And Subscriptions	500.00	1,700.00	1,400.00	(300.00)	
571 20 45 15	Leases And Rentals	-	-	2,300.00	2,300.00	
571 10 43 15	Mileage And Travel	1,750.00	1,750.00	1,750.00	-	
571 22 43 15	Non Employee Travel	1,000.00	500.00	500.00	-	
571 17 41 15	Performers	22,000.00	19,000.00	17,500.00	(1,500.00)	
571 22 42 15	Postage	7,000.00	6,500.00	7,000.00	500.00	
571 16 49 15	Printing And Binding	16,000.00	19,000.00	28,500.00	9,500.00	
571 16 41 15	Professional Services - Other	15,800.00	15,800.00	14,500.00	(1,300.00)	

Community Outreach						
Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
571 20 18 15	PT Wages	18,000.00	23,000.00	23,000.00	-	
571 17 49 15	Registration & Tuition	3,200.00	2,880.00	2,500.00	(380.00)	
571 21 48 15	Repair & Maint - Computers	-	-	1,000.00	1,000.00	
571 20 48 15	Repair & Maint Equipment	2,440.00	3,700.00	1,700.00	(2,000.00)	
571 20 37 15	Software	3,500.00	2,500.00	2,000.00	(500.00)	
571 10 31 15	Supplies	16,000.00	18,500.00	17,000.00	(1,500.00)	
571 20 42 15	Telephone And Communication	-	-	500.00	500.00	
Total Expense		282,340.00	303,142.00	314,442.00	11,300.00	
Grand Total Revenue		38,500.00	40,500.00	42,700.00	2,200.00	
Grand Total Expenses		282,340.00	303,142.00	314,442.00	11,300.00	
Difference		(243,840.00)	(262,642.00)	(271,742.00)	(9,100.00)	

Park Services

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
<i>General</i>						
576 80 10 21	FT Wages	81,200.00	88,060.00	97,978.00	9,918.00	
576 80 22 21	Health Insurance	9,500.00	12,300.00	12,905.00	605.00	
576 80 20 21	Payroll Tax	8,525.00	9,050.00	9,740.00	690.00	
576 80 21 21	PERS	9,830.00	9,700.00	12,330.00	2,630.00	
576 80 44 21	Advertisement	1,000.00	1,000.00	500.00	(500.00)	
576 80 49 21	Dues And Subscriptions	3,000.00	3,000.00	2,000.00	(1,000.00)	
576 35 41 21	Empl Background Cks	70.00	-	-	-	
576 85 41 21	Empl Background Cks	930.00	750.00	750.00	-	
576 30 34 21	Items For Resale-Campground	1,500.00	1,500.00	-	(1,500.00)	fire wood
576 80 23 21	Life And Disability Ins	750.00	750.00	620.00	(130.00)	
576 80 43 21	Mileage	171.00	171.00	171.00	-	
576 82 42 21	Postage	100.00	100.00	100.00	-	
576 80 51 21	Prof Fees Intergovernmental	1,000.00	1,000.00	1,000.00	-	
576 36 41 21	Prof Fees Other	8,500.00	2,200.00	-	(2,200.00)	ven teck
576 86 41 21	Prof Fees Other	8,000.00	16,500.00	17,000.00	500.00	
576 22 41 21	Prof. Fees Computer	444.00	-	-	-	
576 87 49 21	Registration & Tuition	4,000.00	6,000.00	5,000.00	(1,000.00)	
576 80 31 21	Safety Supplies	4,000.00	4,000.00	4,000.00	-	new plotter toner/iink
576 80 37 21	Software	-	4,000.00	4,500.00	500.00	facility dude
576 30 42 21	Telephone And Communication	1,320.00	500.00	50.00	(450.00)	
576 80 42 21	Telephone And Communication	5,080.00	3,500.00	5,200.00	1,700.00	900 from cc 90
576 81 43 21	Travel Other Than Mileage	3,000.00	3,000.00	2,000.00	(1,000.00)	
Total Expense		151,920.00	167,081.00	175,844.00	8,763.00	
<i>Fay Campground</i>						
362 41 00 20	Camping			113,000.00	113,000.00	
362 30 00 20	Parking			3,000.00	3,000.00	
341 70 00 20	Concessions			5,000.00	5,000.00	
369 91 00 20	Other Miscellaneous Revenue			2,500.00	2,500.00	
Total Revenue		-	-	123,500.00	123,500.00	

Park Services

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
576 80 10 20	FT Wages			49,480.00	49,480.00	
576 80 22 20	Health Insurance			10,204.00	10,204.00	
576 80 20 20	Payroll Tax			6,350.00	6,350.00	
576 80 21 20	PERS			6,290.00	6,290.00	
576 80 23 20	Life And Disability Ins			620.00	620.00	
576 30 18 20	PT Wages			8,500.00	8,500.00	
576 21 42 20	Cell Phone			1,200.00	1,200.00	
576 30 30 20	Maintenance Supplies			8,500.00	8,500.00	
576 30 30 20	Janitorial Supplies			5,000.00	5,000.00	
576 31 49 20	Credit Card Fees			4,500.00	4,500.00	
576 35 41 20	Employee Background Check			300.00	300.00	
576 30 32 20	Fuel Consumed - Vehicles			2,500.00	2,500.00	
576 36 31 20	Safety Supplies			400.00	400.00	
576 30 30 20	Small Tools & Equipment			1,000.00	1,000.00	
576 30 34 20	Items for Resale			1,500.00	1,500.00	
576 30 45 20	Sanitation Rental			1,400.00	1,400.00	
576 36 41 20	Prof Fees Other			7,200.00	7,200.00	
576 32 48 20	Repairs & Maint - Improvements			500.00	500.00	
576 33 48 20	Repair & Maint - Building			500.00	500.00	
576 34 47 20	Utilities - Waste Disposal			2,900.00	2,900.00	
576 33 47 20	Utilities - Electricity			14,500.00	14,500.00	
576 30 47 20	Utilities - Water			2,000.00	2,000.00	
Total Expense		-	-	135,344.00	135,344.00	

Park Services

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
<i>Operations</i>						
341 70 00 22	Concession Proceeds	3,500.00	4,000.00	-	(4,000.00)	moved to 20
362 30 00 22	Parking	900.00	1,000.00	-	(1,000.00)	moved to 26
362 50 00 22	Facilities And Park Rentals (Long-term	18,240.00	20,500.00	21,000.00	500.00	
367 11 00 22	Gifts, Pledges, Grants And Bequests Fi	11,500.00	11,500.00	12,400.00	900.00	trails crew
369 91 00 22	Other Miscellaneous Revenue	1,200.00	3,000.00	3,000.00	-	
Total Revenue		35,340.00	40,000.00	36,400.00	(3,600.00)	
576 80 10 22	FT Operations Salary	591,543.00	640,542.00	675,906.00	35,364.00	
576 80 18 22	PT Wages	106,200.00	58,700.00	58,700.00	-	CC coordinator moved to ft
576 30 18 22	PT Wages-Campground	41,300.00	48,500.00	-	(48,500.00)	40K moved to FT
576 80 12 22	Over Time	2,000.00	2,000.00	2,000.00	-	
576 80 20 22	Payroll Tax	93,500.00	88,027.00	90,700.00	2,673.00	
576 30 20 22	Payroll Tax-Campground	-	6,520.00	-	(6,520.00)	moved to CC 20
576 80 21 22	PERS	78,200.00	75,000.00	87,000.00	12,000.00	
576 80 22 22	Health Insurance	113,250.00	108,340.00	124,796.00	16,456.00	
576 21 42 22	Cell Phone	8,000.00	11,160.00	10,000.00	(1,160.00)	
576 31 49 22	Credit Card Fees	-	2,500.00	3,000.00	500.00	
576 80 45 22	Leases And Rentals	7,400.00	7,400.00	5,000.00	(2,400.00)	
576 30 23 22	Life And Disability Ins	-	-	-	-	moved to CC 20
576 80 23 22	Life And Disability Ins.	5,350.00	5,350.00	6,820.00	1,470.00	
576 80 30 22	Maintenance Supplies	5,400.00	5,000.00	4,500.00	(500.00)	
576 86 41 22	Prof Fees Other	8,500.00	15,000.00	20,600.00	5,600.00	

Park Services

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
576 86 31 22	Safety Supplies	2,500.00	2,900.00	2,700.00	(200.00)	
576 81 45 22	Sanitation Rentals	11,300.00	11,300.00	11,300.00	-	
576 31 45 22	Sanitation Rentals	-	1,500.00	-	(1,500.00)	moved to CC 20
576 80 35 22	Small Tools And Equipment	15,000.00	15,000.00	15,000.00	-	
576 33 47 22	Utilities - Electricity	17,500.00	3,500.00	-	(3,500.00)	moved to CC 20
576 83 47 22	Utilities - Electricity	-	14,000.00	16,500.00	2,500.00	
576 82 47 22	Utilities - Sewer	7,000.00	4,300.00	4,000.00	(300.00)	
576 34 47 22	Utilities - Waste Disposal	-	2,150.00	-	(2,150.00)	moved to CC 20
576 84 47 22	Utilities - Waste Disposal	14,100.00	12,690.00	12,800.00	110.00	110 from intern budget
576 31 47 22	Utilities-Water	-	1,700.00	-	(1,700.00)	
576 81 47 22	Utilities-Water	8,500.00	12,700.00	12,700.00	-	
Total Expense		1,136,543.00	1,155,779.00	1,164,022.00	8,243.00	

Park Services

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
<i>Student Cons. Corp</i>						
369 90 00 23	Other Miscellaneous Revenue	-	8,500.00	6,000.00	(2,500.00)	
	Total Revenue	-	8,500.00	6,000.00	(2,500.00)	
576 80 18 23	PT Wages	-	11,000.00	19,000.00	8,000.00	add second 12 member
576 80 20 23	Payroll Taxes	-	2,245.00	3,825.00	1,580.00	
576 80 30 23	Maintenance Supplies	-	8,500.00	7,700.00	(800.00)	
	Total Expense	-	21,745.00	30,525.00	8,780.00	

Park Services

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
<i>Ground and Hort</i>						
362 40 00 24	Facility And Park Rentals (Short Term)	2,100.00	-	3,000.00	3,000.00	
362 50 00 24	Facilities And Park Rentals (Long-term	1,500.00	3,000.00	-	(3,000.00)	
367 11 00 24	Donations	600.00	400.00	400.00	-	
369 91 00 24	Other Miscellaneous Revenue	2,500.00	1,000.00	1,000.00	-	
Total Revenue		6,700.00	4,400.00	4,400.00	-	
576 30 30 24	Maintenance Supplies	2,000.00	2,000.00	-	(2,000.00)	moved to cc 20
576 80 30 24	Maintenance Supplies	12,130.00	6,000.00	7,043.00	1,043.00	
576 86 41 24	Prof Fees Other	7,000.00	7,000.00	7,000.00	-	
576 82 48 24	Repairs & Maint - Improvements	5,000.00	5,000.00	5,000.00	-	
576 34 47 24	Utilities - Waste Disposal	1,000.00	750.00	750.00	-	
576 84 47 24	Utilities - Waste Disposal	2,500.00	3,000.00	2,500.00	(500.00)	
Total Expense		29,630.00	23,750.00	22,293.00	(1,457.00)	

Park Services

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
<i>Vehicle</i>						
576 80 32 25	Fuel Consumed - Vehicles	45,000.00	40,000.00	37,500.00	(2,500.00)	moved to cc 20
576 80 48 25	Repairs & Maint - Equipment	5,000.00	5,000.00	5,000.00	-	
576 80 30 25	Supplies - Vehicles	46,100.00	51,100.00	48,100.00	(3,000.00)	moved to cc 20
Total Expense		96,100.00	96,100.00	90,600.00	(5,500.00)	
<i>Buildings/Structures</i>						
347 60 00 26	Program Fees	-	2,000.00	1,000.00	(1,000.00)	
347 90 00 26	Other Fees & Charges	-	3,600.00	3,600.00	-	
362 30 00 26	Parking	-	1,500.00	-	(1,500.00)	moved to cc 20
362 40 00 26	Space And Facilities Rentals (Short-Term)	21,000.00	22,000.00	25,000.00	3,000.00	
362 41 00 26	Camping	57,000.00	64,000.00	-	(64,000.00)	moved to cc 20
369 91 00 26	Other Miscellaneous Revenue	1,850.00	-	-	-	moved to cc 20
Total Revenue		79,850.00	93,100.00	29,600.00	(63,500.00)	
576 80 30 26	Maintenance Supplies	28,000.00	34,163.00	42,500.00	8,337.00	
576 86 41 26	Prof Fees Other	1,000.00	-	-	-	
576 82 48 26	Repairs & Maint - Improvements	8,600.00	3,600.00	3,100.00	(500.00)	
Total Expense		37,600.00	37,763.00	45,600.00	7,837.00	

Park Services

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
<i>Trails</i>						
576 90 30 27	Maintenance Supplies	6,505.00	6,505.00	6,505.00	-	
576 96 41 27	Prof Fees Other	500.00	500.00	500.00	-	
Total Expense		7,005.00	7,005.00	7,005.00	-	
<i>Ballfields</i>						
362 40 00 28	Facility And Park Rentals (Short Term)	3,000.00	3,000.00	3,000.00	-	
369 91 00 28	Other Miscellaneous Revenue	3,500.00	2,900.00	2,900.00	-	
Total Revenue		6,500.00	5,900.00	5,900.00	-	
576 32 48 28	Repairs & Maint - Improvements	1,000.00	1,000.00	1,000.00	-	
576 40 30 28	Maintenance Supplies	10,500.00	14,500.00	14,500.00	-	
Total Expense		11,500.00	15,500.00	15,500.00	-	

Park Services

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
<i>Facilities</i>						
362 40 00 30	Facility And Park Rentals (Short Term)	30,000.00	30,000.00	30,000.00	-	
362 42 00 30	Alcohol Use Fee	-	-	2,500.00	2,500.00	
362 60 00 30	Housing Rentals/Leases	7,200.00	7,200.00	7,200.00	-	
Total Revenue		37,200.00	37,200.00	39,700.00	2,500.00	
575 50 10 30	FT Wages - Facilities	26,900.00	72,150.00	95,000.00	22,850.00	
575 50 18 30	PT Wages	28,500.00	4,421.00	4,421.00	-	
575 55 12 30	Over Time	410.00	410.00	410.00	-	
575 50 20 30	Payroll Tax	8,300.00	9,700.00	12,475.00	2,775.00	
575 50 21 30	PERS	5,314.00	7,950.00	11,980.00	4,030.00	
575 51 42 30	Cell Phone	650.00	700.00	2,350.00	1,650.00	
575 53 32 30	Fuel For Facilities	6,000.00	2,500.00	5,400.00	2,900.00	
575 50 22 30	Health Insurance	9,450.00	19,440.00	20,410.00	970.00	
575 51 30 30	Janitorial Supplies	21,550.00	19,500.00	13,000.00	(6,500.00)	moved to cc 20
575 50 45 30	Leases And Rentals	250.00	-	-	-	
575 50 23 30	Life And Disability Ins	580.00	580.00	1,000.00	420.00	
575 50 30 30	Maintenance Supplies	24,800.00	21,500.00	19,000.00	(2,500.00)	moved to cc 20
575 56 41 30	Prof Fees Other	1,000.00	-	525.00	525.00	
575 53 48 30	Repair And Maint - Bldg.	7,500.00	5,000.00	4,400.00	(600.00)	
575 52 48 30	Repairs & Maint - Improvements	2,000.00	-	-	-	
575 50 35 30	Small Tools And Equipment	500.00	-	-	-	
575 50 42 30	Telephone and Communication	-	-	900.00	900.00	
575 53 47 30	Utilities - Electricity	14,000.00	17,600.00	23,500.00	5,900.00	
575 54 47 30	Utilities - Waste Disposal	1,500.00	-	-	-	
Total Expense		159,204.00	181,451.00	214,771.00	33,320.00	
Grand Total Revenue						
		165,590.00	189,100.00	245,500.00	56,400.00	
Grand Total Expenses						
		1,629,502.00	1,706,174.00	1,901,504.00	195,330.00	
Difference		(1,463,912.00)	(1,517,074.00)	(1,656,004.00)	(138,930.00)	

Rec. Admin

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
<i>Intern</i>						
571 20 44 90	Advertisement	-	-	200.00	200.00	
571 25 41 90	Background Checks	-	280.00	360.00	80.00	
362 60 00 90	Housing Rental	2,340.00	2,400.00	-	(2,400.00)	
571 20 19 90	Intern Wages	8,350.00	8,150.00	7,100.00	(1,050.00)	
571 20 31 90	Supplies	740.00	200.00	270.00	70.00	
571 20 42 90	Telephone And Communication	250.00	675.00	400.00	(275.00)	moved to CC 30
571 21 43 90	Travel Other Than Mileage	-	-	-	-	
575 52 47 90	Utilities - Electricity	3,000.00	3,000.00	-	(3,000.00)	moved to CC 30
576 94 47 90	Utilities - Waste Disposal	-	95.00	-	(95.00)	
Total Expenses		14,680.00	14,800.00	8,330.00	(6,470.00)	

Rec. Admin

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
<i>Rec Administration</i>						
571 20 10 80	Full Time Wages	111,400.00	151,100.00	145,000.00	(6,100.00)	
571 20 18 80	PT Wages-Special Needs	8,000.00	8,000.00	8,720.00	720.00	
571 20 19 80	Intern Wages	-	-	18,000.00	18,000.00	
571 20 20 80	Payroll Tax	12,740.00	14,000.00	16,000.00	2,000.00	
571 20 21 80	PERS	13,500.00	16,700.00	18,170.00	1,470.00	
571 20 22 80	Health Insurance	13,700.00	17,440.00	26,531.00	9,091.00	
571 20 44 80	Advertisement	250.00	750.00	2,000.00	1,250.00	
571 21 42 80	Cell Phone	480.00	2,376.00	2,376.00	-	
571 11 49 80	Credit Card Fees	-	44,200.00	75,000.00	30,800.00	
571 20 49 80	Dues And Subscriptions	1,000.00	1,100.00	1,000.00	(100.00)	
571 25 41 80	Empl Background Cks	720.00	175.00	100.00	(75.00)	
589 00 00 80	Help Line	31,000.00	31,000.00	31,000.00	-	
571 20 45 80	Leases And Rentals	500.00	500.00	-	(500.00)	
571 20 23 80	Life And Disability Ins	600.00	600.00	600.00	-	
571 20 43 80	Mileage	1,200.00	1,200.00	500.00	(700.00)	
571 27 49 80	Registration & Tuition	3,400.00	1,500.00	1,500.00	-	
571 21 48 80	Repair & Maint - Computers	-	120.00	120.00	-	
571 20 35 80	Small Tools And Equipment	600.00	700.00	500.00	(200.00)	
571 20 37 80	Software	-	1,575.00	1,800.00	225.00	
571 20 31 80	Supplies	250.00	350.00	350.00	-	
571 20 42 80	Telephone And Communication	4,860.00	5,000.00	5,750.00	750.00	
571 21 43 80	Travel Other Than Mileage	3,500.00	3,000.00	3,000.00	-	
Total Expenses		207,700.00	301,386.00	358,017.00	56,631.00	

Teen Center

341 70 00 81	Concession Proceeds	1,000.00	600.00	-	(600.00)	
347 30 00 81	Activity Fees	-	50.00	-	(50.00)	
347 60 00 81	Program Fees	2,500.00	2,500.00	5,065.00	2,565.00	

Rec. Admin

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
347 65 00 81	Contracted Program Fees	-	100.00	-	(100.00)	
362 40 00 81	Facility And Park Rentals (Short Te	250.00	250.00	-	(250.00)	
367 11 00 81	Donations	-	-	2,500.00	2,500.00	donations for new equipment
Total Revenue		3,750.00	3,500.00	7,565.00	4,065.00	
571 20 18 81	PT Wages	28,000.00	29,000.00	33,000.00	4,000.00	
571 20 20 81	Payroll Tax	4,600.00	4,650.00	4,980.00	330.00	
571 20 31 81	Supplies	2,400.00	2,400.00	3,400.00	1,000.00	
571 20 34 81	Items For Resale	600.00	300.00	-	(300.00)	
571 20 35 81	Small Tools And Equipment	-	150.00	500.00	350.00	
571 20 42 81	Telephone And Communication	2,000.00	2,000.00	-	(2,000.00)	
571 20 44 81	Advertisement	-	150.00	400.00	250.00	
571 20 51 81	Prof Fees Intergovernmental	-	275.00	300.00	25.00	
571 21 42 81	Cell Phone	-	120.00	-	(120.00)	
571 20 64 81	Machinery & Equipment	-	-	5,000.00	5,000.00	
571 21 48 81	Repair & Maint - Computers	174.00	175.00	175.00	-	
571 25 41 81	Empl Background Chks	-	-	100.00	100.00	
571 26 41 81	Prof Fees Other	1,200.00	600.00	600.00	-	
575 50 22 81	Health Insurance	320.00	-	-	-	
571 21 43 81	Mileage	-	-	500.00	500.00	
575 50 30 81	Maintenance Supplies	-	500.00	-	(500.00)	
575 50 48 81	Repair & Maint Equipment	500.00	500.00	500.00	-	
575 51 10 81	FT Janitorial	2,400.00	2,400.00	-	(2,400.00)	
575 51 21 81	PERS	265.00	-	-	-	
575 51 30 81	Janitorial Supplies	2,300.00	2,000.00	-	(2,000.00)	
575 51 47 81	Utilities-Water	900.00	700.00	-	(700.00)	
575 52 47 81	Utilities - Sewer	3,000.00	2,500.00	-	(2,500.00)	
575 53 47 81	Utilities - Electricity	2,500.00	2,500.00	-	(2,500.00)	
575 53 48 81	Repair And Maint - Bldg	750.00	750.00	-	(750.00)	
575 54 47 81	Utilities - Waste Disposal	350.00	325.00	-	(325.00)	
Total Expenses		52,259.00	51,995.00	49,455.00	(2,540.00)	

Rec. Admin

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
	Grand Total Revenue	3,750.00	3,500.00	7,565.00	4,065.00	
	Grand Total Expenses	274,639.00	368,181.00	415,802.00	47,621.00	
	Difference	(270,889.00)	(364,681.00)	(408,237.00)	(43,556.00)	

Sports

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
<i>General</i>						
571 20 10 61	FT Wages	66,095.00	67,400.00	70,100.00	2,700.00	
571 20 20 61	Payroll Tax	7,400.00	7,470.00	7,680.00	210.00	
571 20 21 61	PERS	8,000.00	7,500.00	7,710.00	210.00	
571 20 22 61	Health Insurance	9,450.00	9,720.00	10,400.00	680.00	
571 20 23 61	Life And Disability Ins	720.00	720.00	720.00	-	
571 21 42 61	Cell Phone	-	-	1,080.00	1,080.00	
571 20 49 61	Dues And Subscriptions	50.00	50.00	50.00	-	
571 25 41 61	Empl Background Chks	-	-	-	-	
571 20 45 61	Leases And Rentals	500.00	500.00	500.00	-	
571 20 43 61	Mileage	350.00	350.00	350.00	-	
571 27 49 61	Registration & Tuition	500.00	500.00	500.00	-	
571 21 48 61	Repair & Maint - Computers	120.00	120.00	120.00	-	
571 20 35 61	Small Tools And Equipment	1,000.00	1,000.00	1,000.00	-	
571 20 31 61	Supplies	1,000.00	1,000.00	1,000.00	-	
571 20 42 61	Telephone And Communication	-	-	144.00	144.00	
571 21 43 61	Travel Other Than Mileage	200.00	200.00	200.00	-	
Total Expense		95,385.00	96,530.00	101,554.00	5,024.00	

Sports

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
<i>Art Classes</i>						
347 60 00 52	Program Fees	37,600.00	-	-	-	-
347 65 00 52	Contracted Class Program Fees	45,700.00	26,500.00	28,187.00	1,687.00	
	Total Revenue	83,300.00	26,500.00	28,187.00	1,687.00	
571 20 18 52	PT Wages	22,500.00	-	-	-	
571 20 20 52	Payroll Tax	3,265.00	-	-	-	
571 24 49 52	Contracted Class Fees	34,000.00	19,345.00	20,312.25	967.25	
571 25 41 52	Empl Background Chks	140.00	-	-	-	
571 20 48 52	Repair & Maint Equipment	100.00	-	-	-	
571 20 35 52	Small Tools And Equipment	1,000.00	500.00	250.00	(250.00)	
571 20 31 52	Supplies	4,000.00	1,000.00	250.00	(750.00)	
	Total Expenses	65,005.00	20,845.00	20,812.25	(32.75)	
<i>Music and Dance</i>						
347 60 00 55	Program Fees	1,025.00	1,050.00	1,402.75	352.75	
347 65 00 55	Contracted Class Program Fees	51,000.00	17,425.00	18,296.25	871.25	
	Total Revenue	52,025.00	18,475.00	19,699.00	1,224.00	
571 20 18 55	PT Wages	600.00	600.00	660.00	60.00	
571 20 20 55	Payroll Tax	105.00	105.00	110.00	5.00	
571 24 49 55	Contracted Class Fees	39,000.00	12,200.00	12,810.00	610.00	
	Total Expenses	39,705.00	12,905.00	13,580.00	675.00	

Sports

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
<i>Fitness</i>						
347 60 00 63	Program Fees	15,500.00	19,500.00	21,313.00	1,813.00	-
347 65 00 63	Contracted Class Program Fees	53,575.00	40,000.00	44,000.00	4,000.00	-
	Total Revenue	69,075.00	59,500.00	65,313.00	5,813.00	-
571 20 18 63	PT Wages	2,500.00	3,250.00	5,750.00	2,500.00	
571 20 20 63	Payroll Tax	385.00	500.00	830.00	330.00	
571 24 49 63	Contracted Class Fees	40,100.00	30,000.00	31,500.00	1,500.00	
571 25 41 63	Empl Background Chks	-	-	140.00	140.00	
571 20 35 63	Small Tools And Equipment	800.00	200.00	200.00	-	
571 20 31 63	Supplies	200.00	200.00	200.00	-	
	Total Expenses	43,985.00	34,150.00	38,620.00	4,470.00	
<i>Tennis</i>						
347 60 00 64	Program Fees	-	-	8,133.00	8,133.00	
347 65 00 64	Contracted Class Program Fees	71,550.00	61,500.00	64,575.00	3,075.00	
	Total Revenue	71,550.00	61,500.00	72,708.00	11,208.00	
571 20 18 64	PT Wages	-	-	4,000.00	4,000.00	
571 20 20 64	Payroll Tax	-	-	600.00	600.00	
571 24 49 62	Contracted Class Fees	9,104.00	-	-	-	
571 24 49 64	Contracted Class Fees	50,985.00	50,750.00	53,287.50	2,537.50	
571 20 48 64	Repair & Maint Equipment	150.00	150.00	150.00	-	
571 20 35 64	Small Tools And Equipment	150.00	150.00	150.00	-	
571 20 31 64	Supplies	150.00	150.00	150.00	-	
	Total Expense	60,539.00	51,200.00	58,337.50	7,137.50	

Sports

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
<i>Sports Classes and Camps</i>						
347 60 00 65	Program Fees	25,800.00	27,000.00	32,088.00	5,088.00	
347 65 00 65	Contracted Class Program Fees	140,125.00	154,000.00	154,000.00	-	
	Total Revenue	165,925.00	181,000.00	186,088.00	5,088.00	
571 20 18 65	PT Wages	8,000.00	8,500.00	9,350.00	850.00	
571 20 20 65	Payroll Tax	1,425.00	1,440.00	1,510.00	70.00	
571 24 49 65	Contracted Class Fees	107,000.00	118,000.00	118,000.00	-	
571 20 35 65	Small Tools And Equipment	1,000.00	1,000.00	1,000.00	-	
571 20 31 65	Supplies	4,300.00	4,300.00	4,300.00	-	
	Total Expense	121,725.00	133,240.00	134,160.00	920.00	

Sports

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
<i>Sports Leagues</i>						
347 60 00 67	Program Fees	62,750.00	67,000.00	78,001.00	11,001.00	
	Total Revenue	62,750.00	67,000.00	78,001.00	11,001.00	
571 20 18 67	PT Wages	3,500.00	5,250.00	10,000.00	4,750.00	
571 20 20 67	Payroll Tax	625.00	900.00	1,500.00	600.00	
571 24 49 67	Contracted Class Fees	15,000.00	-	-	-	
571 25 41 67	Empl Background Chks	-	-	150.00	150.00	
571 20 34 67	Items For Resale	300.00	-	-	-	
571 20 45 67	Leases And Rentals	1,000.00	1,000.00	1,000.00	-	
571 20 51 67	Prof Fees Intergovernmental	-	13,250.00	17,000.00	3,750.00	Poulsbo parks and rec
571 26 41 67	Prof Fees Other	-	1,750.00	3,000.00	1,250.00	umpires
571 27 49 67	Registration & Tuition	600.00	600.00	600.00	-	
571 20 48 67	Repair & Maint Equipment	400.00	400.00	400.00	-	
571 20 35 67	Small Tools And Equipment	1,000.00	1,000.00	1,000.00	-	
571 20 31 67	Supplies	12,350.00	12,350.00	12,350.00	-	
	Total Expense	34,775.00	36,500.00	47,000.00	10,500.00	

Sports

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
<i>Gym Admissions</i>						
347 30 00 76	Activity Fees	3,600.00	4,500.00	8,000.00	3,500.00	
	Total Revenue	3,600.00	4,500.00	8,000.00	3,500.00	
571 20 18 76	PT Wages	3,600.00	3,800.00	5,500.00	1,700.00	
571 20 20 76	Payroll Tax	565.00	600.00	840.00	240.00	
571 25 41 76	Empl Background Chks	35.00	35.00	35.00	-	
571 20 64 76	Other Machinery & Equipment	100.00	100.00	100.00	-	
	Total Expense	4,300.00	4,535.00	6,475.00	1,940.00	
<i>All Day Camp</i>						
347 60 00 86	Program Fees	-	-	43,875.00	43,875.00	
	Total Revenue	-	-	43,875.00	43,875.00	
571 20 12 86	Over Time	-	-	1,000.00	1,000.00	
571 20 18 86	PT Wages	-	-	24,400.00	24,400.00	
571 20 20 86	Payroll Tax	-	-	3,758.00	3,758.00	
571 20 31 86	Supplies	-	-	3,250.00	3,250.00	
571 25 41 86	Employee Background Checks	-	-	150.00	150.00	
	Total Expense	-	-	32,558.00	32,558.00	
	Grand Total Revenue	508,225.00	418,475.00	501,871.00	83,396.00	
	Grand Total Expenses	465,419.00	389,905.00	453,096.75	63,191.75	
	Difference	42,806.00	28,570.00	48,774.25	20,204.25	

Youth and Teen/Pottery

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
<i>General</i>						
571 20 10 87	FT Wages	62,950.00	66,105.00	70,060.00	3,955.00	
571 20 20 87	Payroll Tax	5,400.00	5,600.00	5,898.00	298.00	
571 20 21 87	PERS	7,620.00	7,300.00	8,898.00	1,598.00	
571 20 22 87	Health Insurance	11,550.00	11,940.00	12,535.00	595.00	
571 20 23 87	Life And Disability Ins	650.00	650.00	650.00	-	
571 21 42 87	Cell Phone	660.00	660.00	1,080.00	420.00	
571 20 43 87	Mileage	200.00	200.00	200.00	-	
571 27 49 87	Registration & Tuition	600.00	400.00	900.00	500.00	
571 21 48 87	Repair & Maint - Computers	-	65.00	65.00	-	
571 20 31 87	Supplies	150.00	150.00	150.00	-	
571 20 42 87	Telephone And Communication	-	120.00	120.00	-	
571 21 43 87	Travel Other Than Mileage	200.00	200.00	1,800.00	1,600.00	
	Total Expenses	89,980.00	93,390.00	102,356.00	8,966.00	

Youth and Teen/Pottery

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
<i>Youth and Teen Camps</i>						
347 60 00 56	Program Fees	40,000.00	74,000.00	83,342.00	9,342.00	
347 65 00 56	Contracted Class Program Fees	70,000.00	73,740.00	68,000.00	(5,740.00)	
	Total Revenue	110,000.00	147,740.00	151,342.00	3,602.00	
571 20 18 56	PT Wages	27,000.00	40,600.00	44,863.00	4,263.00	
571 20 20 56	Payroll Tax	4,285.00	6,300.00	6,755.00	455.00	
571 20 44 56	Advertisement	200.00	300.00	200.00	(100.00)	
571 24 49 56	Contracted Class Fees	51,750.00	55,305.00	47,600.00	(7,705.00)	
571 25 41 56	Empl Background Chks	-	-	340.00	340.00	
571 20 48 56	Repair & Maint Equipment	-	100.00	-	(100.00)	
571 20 35 56	Small Tools And Equipment	-	500.00	300.00	(200.00)	
571 20 31 56	Supplies	6,000.00	11,000.00	9,000.00	(2,000.00)	
	Total Expenses	89,235.00	114,105.00	109,058.00	(5,047.00)	

Youth and Teen/Pottery

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
<i>Pottery</i>						
347 60 00 53	Program Fees	48,750.00	51,200.00	67,955.00	16,755.00	-
347 90 00 53	Other Fees & Charges	5,100.00	5,230.00	6,500.00	1,270.00	
367 11 00 53	Donations	12,000.00	5,000.00	-	(5,000.00)	
	Total Revenue	65,850.00	61,430.00	74,455.00	13,025.00	
571 20 18 53	PT Wages	29,000.00	31,000.00	37,000.00	6,000.00	
571 20 20 53	Payroll Tax	4,640.00	4,640.00	5,525.00	885.00	
571 24 49 53	Contracted Class Fees	-	-	-	-	
571 25 41 53	Empl Background Chks	-	-	300.00	300.00	
571 20 43 53	Mileage	200.00	-	250.00	250.00	
571 20 64 53	Other Machinery & Equipment	17,000.00	8,000.00	5,000.00	(3,000.00)	
571 26 41 53	Prof Fees - Other	-	-	1,000.00	1,000.00	
571 27 49 53	Registration & Tuition	-	-	500.00	500.00	
571 20 48 53	Repair & Maint Equipment	1,500.00	1,500.00	1,500.00	-	
571 20 35 53	Small Tools And Equipment	2,000.00	2,000.00	2,000.00	-	
571 20 31 53	Supplies	5,000.00	5,000.00	7,000.00	2,000.00	
571 21 43 53	Travel Other Than Mileage	-	-	150.00	150.00	
	Total Expense	59,340.00	52,140.00	60,225.00	8,085.00	

Youth and Teen/Pottery

Account	Title	2016 Budgeted	2017 Budgeted	2018 Proposed	Difference 2017/2018	Notes
<i>Adult Cultural Classes</i>						
347 60 00 58	Program Fees	-	6,265.00	11,221.00	4,956.00	
347 65 00 58	Contracted Class Program Fees	-	6,400.00	6,000.00	(400.00)	
	Total Revenue	-	12,665.00	17,221.00	4,556.00	
571 20 18 58	PT Wages	-	2,797.00	5,500.00	2,703.00	
571 20 20 58	Payroll Tax	-	400.00	805.00	405.00	
571 24 49 58	Contracted Class Fees	-	4,943.00	3,750.00	(1,193.00)	
571 25 41 58	Empl Background Chks	-	68.00	150.00	82.00	
571 20 31 58	Supplies	-	300.00	700.00	400.00	
	Total Expense	-	8,508.00	10,905.00	2,397.00	
<i>Youth and Teen Classes</i>						
347 60 00 88	Program Fees	3,000.00	3,500.00	8,884.00	5,384.00	
347 65 00 88	Contracted Class Program Fees	51,000.00	53,000.00	60,000.00	7,000.00	
	Total Revenue	54,000.00	56,500.00	68,884.00	12,384.00	
571 20 18 88	PT Wages	1,000.00	1,500.00	3,500.00	2,000.00	
571 20 20 88	Payroll Tax	200.00	265.00	552.00	287.00	
571 20 44 88	Advertisement	250.00	300.00	300.00	-	
571 24 49 88	Contracted Class Fees	37,000.00	37,000.00	42,000.00	5,000.00	
571 25 41 88	Empl Background Chks	-	150.00	240.00	90.00	
571 20 31 88	Supplies	500.00	500.00	1,000.00	500.00	
	Total Expense	38,950.00	39,715.00	47,592.00	7,877.00	
	Grand Total Revenue	229,850.00	278,335.00	311,902.00	33,567.00	
	Grand Total Expenses	277,505.00	307,858.00	330,136.00	22,278.00	
	Difference	(47,655.00)	(29,523.00)	(18,234.00)	11,289.00	