

**BAINBRIDGE ISLAND METROPOLITAN PARK & RECREATION DISTRICT**

**RESOLUTION 2014-18**


**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE BAINBRIDGE ISLAND METROPOLITAN PARK & RECREATION DISTRICT, KITSAP COUNTY, WASHINGTON, ADOPTING A GENERAL FUND BUDGET FOR 2015.**

**BE IT RESOLVED** by the Board of Commissioners of the Bainbridge Island Metropolitan Park & Recreation District, Kitsap County, Washington, that the General Fund budget for fiscal year 2015, a copy of which is attached hereto as Exhibit "A", and incorporated by this reference in its entirety, be and the same are hereby adopted and ratified.

**PASSED** by the Board of Commissioners of the Bainbridge Island Metropolitan Park & Recreation District, Kitsap County, Washington, at a regular meeting thereof held this 6th day of November, 2014 the undersigned commissioners being present.

**BAINBRIDGE ISLAND METROPOLITAN PARK & RECREATION DISTRICT**

BY:   
Jay C. Kinney

BY:   
Lee Cross

BY: \_\_\_\_\_  
Kirk B. Robinson

BY:   
John Thomas Swolgaard

ATTEST:   
Kenneth R. DeWitt - Secretary

**Bainbridge Island Metropolitan Park and Rec.  
Budget Forecast  
2015 Budget  
General Fund all cost centers combined**

EXHIBIT A

Description	Budget 01/15 - 12/15
1 <u>Revenue</u>	
2 Real & Personal Prop. Tax	4,315,690.00
3 Property Tax Contingency amount	60,000.00
4 Tax refunds and abatements	10,863.00
5 Leasehold Excise Tax	350.00
6 Reforestation Harvest Tax	180.00
7 Activity Fees	337,600.00
8 Program Fees	1,181,185.00
9 Class Supplies Purchases	5,000.00
10 Coaches Travel	7,500.00
11 Other Program fees	59,000.00
12 Event Admission	10,400.00
13 Contracted Class Instructor Fe	545,410.00
14 Inv. Earnings	12,000.00
15 Equipment Rental	5,000.00
16 Camping St Term Rental	40,000.00
17 St Term Rental- Pea Patch	2,100.00
18 Short Term Rentals	100,000.00
19 Long Term Rental	18,240.00
20 Housing rentals	16,800.00
21 Concessions	37,000.00
22 Donations	21,100.00
23 Misc. Revenue	17,050.00
24 Sale of Scrap and Junk	200.00
25 Carry Forward from prior year	4,500.00
26	
27 Total Revenue	6,807,168.00
28	
29	

**Bainbridge Island Metropolitan Park and Rec.  
Budget Forecast  
2015 Budget  
General Fund all cost centers combined**

Description	Budget 01/15 - 12/15
30 <u>Expenses</u>	
31 Contingency	60,000.00
32 Estimated Reserve	20,000.00
33 Loan Repayment (Reserves)	10,000.00
34 Regular Salaries	2,288,235.00
35 Overtime	4,000.00
36 Annual Leave Payout	10,000.00
37 Regular Part Time	146,770.00
38 Part Time	890,705.00
39 Part Time-Special Needs	8,000.00
40 Stipend	10,000.00
41 Payroll Tax	391,206.00
42 Pers Retirement	278,868.00
43 Health Insurance	379,615.00
44 Life/Disability and other ben,	26,180.00
45 Supplies - Maintenance	126,805.00
46 Supplies - Vehicles	36,100.00
47 Supplies-Janitorial	12,800.00
48 Office and Operation Supplies	104,600.00
49 Chemicals	35,000.00
50 Safety Supplies	7,500.00
51 Staff Enhancements	4,200.00
52 Fuel Consumed	58,240.00
53 Propane for Facilities	117,500.00
54 Food for Resale	15,000.00
55 Items for Resale	8,950.00
56 Small tools and Equipment	66,500.00
57 Computer Software	15,350.00
58 Computer Equipment	11,800.00
59 Prof. Fees - Acctg and Audit	8,000.00

**Bainbridge Island Metropolitan Park and Rec.  
Budget Forecast  
2015 Budget  
General Fund all cost centers combined**

Description	Budget 01/15 - 12/15
60 Prof. Fees - Eng. and Arch.	5,000.00
61 Prof. Fees - Computer	18,000.00
62 Prof. Fees - Legal	30,000.00
63 Contracted Class Instructor	429,310.00
64 Employee Background Check	4,000.00
65 Prof. Fees - Other	61,350.00
66 Performers	16,400.00
67 Telephone	38,720.00
68 Cellular Telephones	10,080.00
69 Postage	11,750.00
70 Mileage	14,111.00
71 Travel - Other than Mileage	26,030.00
72 Volunteer Expenses	16,000.00
73 Non Employee Travel	6,250.00
74 Advertising	7,500.00
75 Operating Leases/Rental	22,500.00
76 Sanitation Rentals	7,500.00
77 Copy Machine	9,000.00
78 Other office equipment	0.00
79 Rental - Equip. and tools	1,000.00
80 Insurance -Auto/E&O	183,200.00
81 Utilities - Water	29,000.00
82 Utilities - Sewer	43,800.00
83 Utilities - Electricity	168,410.00
84 Waste Disposal	21,500.00
85 Repairs & Maint. Buildings	10,700.00
86 Repairs and Maint.-Improv.	11,800.00
87 Repair & Maint. Equipment	23,675.00
88 Computers and Equip -Maint	14,500.00
89 Dues and Subscriptions	11,075.00
90 Bank and Credit Card Fees	40,000.00
91 USA Swimming Registration	41,000.00
92 Printing and Binding	20,150.00

**Bainbridge Island Metropolitan Park and Rec.  
Budget Forecast  
2015 Budget  
General Fund all cost centers combined**

Description	Budget 01/15 - 12/15
93 Registration and Tuition	26,860.00
94 Misc.	2,950.00
95 Prof. Fees - Intergovernmental	77,950.00
96 Ext Tax - Sales, B&O, SUTA	0.00
97 Intergovernmental Tax and As.	1,000.00
98 Intergov. Fees and As, prior y	200,000.00
99 Other Machinery and Equip	15,600.00
## Vehicles	40,000.00
## Operating Transfers Out	277,000.00
## SC Discount	500.00
## Employee Class Discounts	7,000.00
## Helpline	31,000.00
##	
## Total Expenses	<u>7,185,095.00</u>
##	
## Excess or (Deficiency) of	
## Revenue over Expenditures	<u><u>(377,927.00)</u></u>

**Bainbridge Island Metropolitan Park and Rec.  
Budget Forecast  
2015 Budget  
General Fund All Cost centers**

Description	Budget 01/15 - 12/15
1 <u>Administrative - General 11</u>	
2	
3 Real & Personal Prop. Tax	4,315,690.00
4 Property Tax Contingency amount	60,000.00
5 Tax refunds and abatements	10,863.00
6 Leasehold Excise Tax	350.00
7 Reforestation Harvest Tax	180.00
8 Inv. Earnings	12,000.00
9 Misc. Revenue	3,000.00
10	
11 Total Revenue	<u>4,402,083.00</u>
12	
13 Contingency	60,000.00
14 ED Discretionary	20,000.00
15 Regular Salaries	610,000.00
16 Annual Leave Payout	10,000.00
17 Part Time	14,300.00
18 Payroll Tax	52,300.00
19 Pers Retirement	63,000.00
20 Health Insurance	91,200.00
21 Life/Disability and other ben,	6,100.00
22 Office and Operation Supplies	12,250.00
23 Staff Enhancements	0.00
24 Small tools and Equipment	2,000.00
25 Computer Software	13,000.00
26 Computer Equipment	11,800.00
27 Prof. Fees - Acctg and Audit	8,000.00
28 Prof. Fees - Computer	18,000.00
29 Prof. Fees - Legal	30,000.00

Description	Budget 01/15 - 12/15
30 Prof. Fees - Other	7,000.00
31 Telephone	22,960.00
32 Postage	5,000.00
33 Mileage	2,500.00
34 Travel - Other than Mileage	6,000.00
35 Advertising	1,000.00
36 Operating Leases/Rental	8,500.00
37 Copy Machine	8,000.00
38 Insurance -Auto/E&O	183,200.00
39 Utilities - Electricity	4,910.00
40 Repairs & Maint. Buildings	1,200.00
41 Repair & Maint. Equipment	750.00
42 Computers and Equip -Maint	14,500.00
43 Dues and Subscriptions	3,500.00
44 Bank and Credit Card Fees	40,000.00
45 Registration and Tuition	8,000.00
46 Misc.	500.00
47 Prof. Fees - Intergovernmental	74,000.00
48 Ext Tax - Sales, B&O, SUTA	0.00
49 Intergovernmental Tax and As.	1,000.00
50 Intergov. Fees and As, prior y	200,000.00
51 Operating Transfers Out	277,000.00
52 Employee Class Discounts	7,000.00
53	
54 Total Expenses	<u>1,898,470.00</u>
55	
56 Excess or (Deficiency) of	
57 Revenue over Expenditures	<u><u>2,503,613.00</u></u>
58	

Description	Budget
	01/15 - 12/15

59		
60	<u>Administrative - Planning 13</u>	
61		
62	Office and Operation Supplies	250.00
63	Prof. Fees - Eng. and Arch.	5,000.00
64	Prof. Fees - Other	14,200.00
65	Postage	50.00
66	Travel - Other than Mileage	50.00
67	Advertising	0.00
68	Dues and Subscriptions	695.00
69	Printing and Binding	100.00
70	Registration and Tuition	100.00
71	Prof. Fees - Intergovernmental	800.00
72		
73	Total Expenses	<u>21,245.00</u>
74		
75	Excess or (Deficiency) of	
76	Revenue over Expenditures	<u><u>(21,245.00)</u></u>
77		
78		



Description	Budget
	<u>01/15 - 12/15</u>
79 <u>Park Services - General 21</u>	
80	
81 Regular Salaries	155,440.00
82 Payroll Tax	16,400.00
83 Pers Retirement	16,000.00
84 Health Insurance	21,855.00
85 Life/Disability and other ben,	1,520.00
86 Office and Operation Supplies	4,000.00
87 Safety Supplies	5,000.00
88 Items for Resale	750.00
89 Employee Background Check	1,000.00
90 Telephone	4,100.00
91 Mileage	171.00
92 Travel - Other than Mileage	3,000.00
93 Volunteer Expenses	16,000.00
94 Advertising	700.00
95 Copy Machine	0.00
96 Dues and Subscriptions	3,000.00
97 Registration and Tuition	4,000.00
98 Prof. Fees - Intergovernmental	1,000.00
99	
100 Total Expenses	<u>253,936.00</u>
101	
102 Excess or (Deficiency) of	
103 Revenue over Expenditures	<u><u>(253,936.00)</u></u>
104	
105	

Description	Budget 01/15 - 12/15
106 <u>Park Services - Operations 22</u>	
107	
108 Long Term Rental	18,240.00
109 Concessions	2,500.00
110 Misc. Revenue	0.00
111	
112 Total Revenue	<u>20,740.00</u>
113	
114 Regular Salaries	490,000.00
115 Overtime	3,000.00
116 Part Time	113,080.00
117 Payroll Tax	76,400.00
118 Pers Retirement	57,000.00
119 Health Insurance	82,000.00
120 Life/Disability and other ben,	5,350.00
121 Supplies - Maintenance	5,400.00
122 Safety Supplies	2,500.00
123 Propane for Facilities	0.00
124 Small tools and Equipment	15,000.00
125 Prof. Fees - Other	14,600.00
126 Cellular Telephones	6,000.00
127 Operating Leases/Rental	7,400.00
128 Sanitation Rentals	7,500.00
129 Utilities - Water	15,000.00
130 Utilities - Sewer	3,000.00
131 Utilities - Electricity	20,700.00
132 Waste Disposal	<u>13,500.00</u>
133	
134 Total Expenses	<u>937,430.00</u>
135	
136 Excess or (Deficiency) of	
137 Revenue over Expenditures	<u><u>(916,690.00)</u></u>

Description	Budget 01/15 - 12/15
138	
139	
140 <u>PS - Bldg &amp; Maint. 23</u>	
141	
142 Housing rentals	<u>16,800.00</u>
143	
144 Total Revenue	<u>16,800.00</u>
145	
146 Supplies - Maintenance	19,800.00
147 Supplies-Janitorial	7,800.00
148 Repairs & Maint. Buildings	<u>5,000.00</u>
149	
150 Total Expenses	<u>32,600.00</u>
151	
152 Excess or (Deficiency) of	
153 Revenue over Expenditures	<u><u>(15,800.00)</u></u>
154	
155	

Description	Budget 01/15 - 12/15
156 <u>PS - Grounds &amp; Ho 24</u>	
157	
158 St Term Rental- Pea Patch	2,100.00
159 Donations	600.00
160 Misc. Revenue	2,500.00
161	
162 Total Revenue	<u>5,200.00</u>
163	
164 Supplies - Maintenance	12,100.00
165 Prof. Fees - Other	7,000.00
166 Waste Disposal	5,000.00
167 Repairs and Maint.-Improv.	1,200.00
168	
169 Total Expenses	<u>25,300.00</u>
170	
171 Excess or (Deficiency) of	
172 Revenue over Expenditures	<u><u>(20,100.00)</u></u>
173	
174	

Description	Budget 01/15 - 12/15
175 <u>PS - Vehicles/Equ 25</u>	
176	
177 Supplies - Vehicles	36,100.00
178 Fuel Consumed	55,000.00
179 Repair & Maint. Equipment	5,000.00
180	
181 Total Expenses	<u>96,100.00</u>
182	
183 Excess or (Deficiency) of	
184 Revenue over Expenditures	<u>(96,100.00)</u>
185	
186	
187 <u>P.S. - Site Improvement 26</u>	
188	
189 Camping St Term Rental	40,000.00
190 Short Term Rentals	19,000.00
191 Misc. Revenue	5,550.00
192	
193 Total Revenue	<u>64,550.00</u>
194	
195 Supplies - Maintenance	28,000.00
196 Prof. Fees - Other	1,000.00
197 Repairs and Maint.-Improv.	8,600.00
198	
199 Total Expenses	<u>37,600.00</u>
200	
201 Excess or (Deficiency) of	
202 Revenue over Expenditures	<u>26,950.00</u>
203	

Description	Budget 01/15 - 12/15
204	
205 <u>P.S. Structures &amp; Systems 27</u>	
206	
207 Donations	0.00
208	
209 Total Revenue	0.00
210	
211 Supplies - Maintenance	6,505.00
212 Prof. Fees - Other	500.00
213	
214 Total Expenses	7,005.00
215	
216 Excess or (Deficiency) of	
217 Revenue over Expenditures	<u>(7,005.00)</u>
218	
219	
220 <u>P.S. - Ball Fields</u>	
221	
222 Short Term Rentals	3,000.00
223 Misc. Revenue	3,500.00
224	
225 Total Revenue	6,500.00
226	
227 Supplies - Maintenance	10,500.00
228 Repairs and Maint.-Improv.	1,000.00
229	
230 Total Expenses	11,500.00
231	
232 Excess or (Deficiency) of	
233 Revenue over Expenditures	<u>(5,000.00)</u>
234	
235	

Description	Budget 01/15 - 12/15
236 <u>Aquatics - General 31</u>	
237	
238 Event Admission	900.00
239 Donations	500.00
240	
241 Total Revenue	<u>1,400.00</u>
242	
243 Regular Salaries	232,000.00
244 Part Time	37,500.00
245 Payroll Tax	27,000.00
246 Pers Retirement	26,600.00
247 Health Insurance	35,940.00
248 Life/Disability and other ben,	2,500.00
249 Office and Operation Supplies	7,500.00
250 Small tools and Equipment	2,000.00
251 Prof. Fees - Other	200.00
252 Telephone	3,900.00
253 Cellular Telephones	480.00
254 Mileage	700.00
255 Travel - Other than Mileage	2,000.00
256 Advertising	600.00
257 Operating Leases/Rental	500.00
258 Repair & Maint. Equipment	500.00
259 Dues and Subscriptions	760.00
260 Printing and Binding	250.00
261 Registration and Tuition	800.00
262 Other Machinery and Equip	100.00
263	
264 Total Expenses	<u>381,830.00</u>
265	
266 Excess or (Deficiency) of	
267 Revenue over Expenditures	<u><u>(380,430.00)</u></u>

Description	Budget 01/15 - 12/15
268	
269	
270 <u>Aquatics - Facility 32</u>	
271	
272 Short Term Rentals	39,000.00
273	
274 Total Revenue	39,000.00
275	
276 Loan Repayment (Reserves)	10,000.00
277 Regular Salaries	107,300.00
278 Part Time	28,000.00
279 Payroll Tax	17,160.00
280 Pers Retirement	11,000.00
281 Health Insurance	18,000.00
282 Life/Disability and other ben,	1,200.00
283 Supplies - Maintenance	28,000.00
284 Chemicals	35,000.00
285 Propane for Facilities	110,000.00
286 Small tools and Equipment	20,000.00
287 Prof. Fees - Other	3,800.00
288 Cellular Telephones	480.00
289 Mileage	400.00
290 Travel - Other than Mileage	100.00
291 Advertising	200.00
292 Operating Leases/Rental	1,500.00
293 Utilities - Water	13,000.00
294 Utilities - Sewer	37,000.00
295 Utilities - Electricity	120,000.00
296 Waste Disposal	3,000.00
297 Repairs & Maint. Buildings	1,000.00



Description	Budget 01/15 - 12/15
298 Repair & Maint. Equipment	12,500.00
299 Registration and Tuition	500.00
300 Prof. Fees - Intergovernmental	1,000.00
301 Other Machinery and Equip	500.00
302	
303 Total Expenses	<u>580,640.00</u>
304	
305 Excess or (Deficiency) of	
306 Revenue over Expenditures	<u>(541,640.00)</u>
307	
308	
309 <u>AQ - Swim Lessons 33</u>	
310	
311 Program Fees	<u>250,000.00</u>
312	
313 Total Revenue	<u>250,000.00</u>
314	
315 Part Time	105,000.00
316 Payroll Tax	16,740.00
317 Pers Retirement	4,400.00
318 Office and Operation Supplies	1,500.00
319 Small tools and Equipment	1,000.00
320	
321 Total Expenses	<u>128,640.00</u>
322	
323 Excess or (Deficiency) of	
324 Revenue over Expenditures	<u>121,360.00</u>
325	
326	

Description	Budget
	01/15 - 12/15
327 <u>AQ - Water Exercise 34</u>	
328	
329 Program Fees	30,750.00
330	
331 Total Revenue	30,750.00
332	
333 Part Time	21,000.00
334 Payroll Tax	3,440.00
335 Small tools and Equipment	1,000.00
336 Travel - Other than Mileage	300.00
337 Registration and Tuition	500.00
338	
339 Total Expenses	26,240.00
340	
341 Excess or (Deficiency) of	
342 Revenue over Expenditures	4,510.00
343	
344	

Description	Budget
	01/15 - 12/15
345 <u>Aquatics - Public Swim 35</u>	
346	
347 Activity Fees	304,000.00
348 Event Admission	8,300.00
349	
350 Total Revenue	<u>312,300.00</u>
351	
352 Regular Part Time	66,000.00
353 Part Time	168,000.00
354 Payroll Tax	36,510.00
355 Pers Retirement	10,590.00
356 Health Insurance	17,700.00
357 Life/Disability and other ben,	1,110.00
358 Office and Operation Supplies	1,250.00
359 Small tools and Equipment	<u>4,000.00</u>
360	
361 Total Expenses	<u>305,160.00</u>
362	
363 Excess or (Deficiency) of	
364 Revenue over Expenditures	<u><u>7,140.00</u></u>
365	
366	

Description	Budget 01/15 - 12/15
367 <u>AQ - Birthday Parties 36</u>	
368	
369 Activity Fees	30,000.00
370	
371 Total Revenue	30,000.00
372	
373 Office and Operation Supplies	4,000.00
374 Operating Leases/Rental	100.00
375	
376 Total Expenses	4,100.00
377	
378 Excess or (Deficiency) of	
379 Revenue over Expenditures	25,900.00
380	

Description	Budget 01/15 - 12/15
381	
382 <u>Aquatics - Swim Team 37</u>	
383	
384 Program Fees	146,000.00
385 Coaches Travel	7,500.00
386 Other Program fees	43,000.00
387	
388 Total Revenue	<u>196,500.00</u>
389	
390 Regular Salaries	58,035.00
391 Part Time	36,000.00
392 Payroll Tax	12,500.00
393 Pers Retirement	8,700.00
394 Life/Disability and other ben,	630.00
395 Office and Operation Supplies	2,000.00
396 Mileage	3,500.00
397 Travel - Other than Mileage	5,000.00
398 USA Swimming Registration	41,000.00
399	
400 Total Expenses	<u>167,365.00</u>
401	
402 Excess or (Deficiency) of	
403 Revenue over Expenditures	<u><u>29,135.00</u></u>
404	
405	

Description	Budget 01/15 - 12/15
406 <u>Aquatics - Masters Team 38</u>	
407	
408 Program Fees	82,700.00
409 Other Program fees	2,000.00
410	
411 Total Revenue	<u>84,700.00</u>
412	
413 Regular Salaries	48,450.00
414 Part Time	2,300.00
415 Payroll Tax	6,340.00
416 Pers Retirement	5,000.00
417 Health Insurance	8,850.00
418 Life/Disability and other ben,	565.00
419 Office and Operation Supplies	200.00
420 Mileage	500.00
421 Travel - Other than Mileage	1,000.00
422 Registration and Tuition	500.00
423	
424 Total Expenses	<u>73,705.00</u>
425	
426 Excess or (Deficiency) of	
427 Revenue over Expenditures	<u><u>10,995.00</u></u>
428	
429	

Description	Budget 01/15 - 12/15
430 <u>Aquatics - Water Safety 39</u>	
431	
432 Program Fees	6,000.00
433	
434 Total Revenue	6,000.00
435	
436 Part Time	4,200.00
437 Payroll Tax	630.00
438 Pers Retirement	0.00
439 Office and Operation Supplies	1,800.00
440 Small tools and Equipment	500.00
441 Registration and Tuition	750.00
442	
443 Total Expenses	7,880.00
444	
445 Excess or (Deficiency) of	
446 Revenue over Expenditures	<u>(1,880.00)</u>
447	
448	
449 <u>Aquatics - Concessions 45</u>	
450	
451 Concessions	30,000.00
452	
453 Total Revenue	30,000.00
454	
455 Food for Resale	15,000.00
456 Items for Resale	7,500.00
457	
458 Total Expenses	22,500.00
459	
460 Excess or (Deficiency) of	
461 Revenue over Expenditures	<u>7,500.00</u>

Description	Budget
	01/15 - 12/15

462	
463	
464	<u>Cultural - General 51</u>
465	
466	Regular Salaries 79,200.00
467	Payroll Tax 6,600.00
468	Pers Retirement 8,080.00
469	Health Insurance 10,940.00
470	Life/Disability and other ben, 780.00
471	Office and Operation Supplies 100.00
472	Small tools and Equipment 100.00
473	Computer Software 150.00
474	Mileage 200.00
475	Travel - Other than Mileage 100.00
476	Advertising 500.00
477	Dues and Subscriptions 100.00
478	Registration and Tuition 250.00
479	
480	Total Expenses <u>107,100.00</u>
481	
482	Excess or (Deficiency) of
483	Revenue over Expenditures <u>(107,100.00)</u>
484	
485	



Description	Budget 01/15 - 12/15
486 <u>Cultural - Art Class 52</u>	
487	
488 Program Fees	55,000.00
489 Contracted Class Instructor Fe	<u>21,000.00</u>
490	
491 Total Revenue	<u>76,000.00</u>
492	
493 Part Time	33,000.00
494 Payroll Tax	4,740.00
495 Office and Operation Supplies	5,000.00
496 Small tools and Equipment	1,000.00
497 Contracted Class Instructor	16,500.00
498 Repair & Maint. Equipment	<u>100.00</u>
499	
500 Total Expenses	<u>60,340.00</u>
501	
502 Excess or (Deficiency) of	
503 Revenue over Expenditures	<u><u>15,660.00</u></u>
504	
505	

Description	Budget 01/15 - 12/15
506 <u>Cultural - Pottery 53</u>	
507	
508 Program Fees	45,000.00
509 Class Supplies Purchases	5,000.00
510 Contracted Class Instructor Fe	0.00
511	
512 Total Revenue	<u>50,000.00</u>
513	
514 Part Time	28,000.00
515 Payroll Tax	4,290.00
516 Office and Operation Supplies	5,000.00
517 Small tools and Equipment	2,000.00
518 Contracted Class Instructor	0.00
519 Mileage	200.00
520 Repair & Maint. Equipment	<u>1,500.00</u>
521	
522 Total Expenses	<u>40,990.00</u>
523	
524 Excess or (Deficiency) of	
525 Revenue over Expenditures	<u><u>9,010.00</u></u>
526	
527	

Description	Budget 01/15 - 12/15
528 <u>CU - Trips (Frmly A.M) 54</u>	
529	
530 Activity Fees	0.00
531 Program Fees	1,000.00
532	
533 Total Revenue	<u>1,000.00</u>
534	
535 Part Time	600.00
536 Payroll Tax	105.00
537 Registration and Tuition	260.00
538	
539 Total Expenses	<u>965.00</u>
540	
541 Excess or (Deficiency) of	
542 Revenue over Expenditures	<u><u>35.00</u></u>
543	
544	
545 <u>Cultural - Music &amp; Dance 55</u>	
546	
547 Program Fees	1,000.00
548 Contracted Class Instructor Fe	23,000.00
549	
550 Total Revenue	<u>24,000.00</u>
551	
552 Part Time	600.00
553 Payroll Tax	105.00
554 Contracted Class Instructor	18,400.00
555	
556 Total Expenses	<u>19,105.00</u>
557	
558 Excess or (Deficiency) of	
559 Revenue over Expenditures	<u><u>4,895.00</u></u>

Description	Budget 01/15 - 12/15
560	
561	
562 <u>Cultural - Misc. Programs 57</u>	
563	
564 Program Fees	5,000.00
565 Contracted Class Instructor Fe	<u>21,000.00</u>
566	
567 Total Revenue	<u>26,000.00</u>
568	
569 Part Time	1,300.00
570 Payroll Tax	230.00
571 Office and Operation Supplies	900.00
572 Small tools and Equipment	100.00
573 Contracted Class Instructor	15,750.00
574 Repair & Maint. Equipment	<u>0.00</u>
575	
576 Total Expenses	<u>18,280.00</u>
577	
578 Excess or (Deficiency) of	
579 Revenue over Expenditures	<u><u>7,720.00</u></u>
580	
581	

Description	Budget 01/15 - 12/15
582 <u>Special Events</u> 59	
583	
584 Event Admission	1,200.00
585 Misc. Revenue	2,500.00
586	
587 Total Revenue	<u>3,700.00</u>
588	
589 Part Time	500.00
590 Payroll Tax	80.00
591 Office and Operation Supplies	1,000.00
592 Computer Software	2,200.00
593 Prof. Fees - Other	2,200.00
594 Performers	16,400.00
595 Postage	6,600.00
596 Mileage	240.00
597 Travel - Other than Mileage	700.00
598 Non Employee Travel	2,800.00
599 Advertising	1,500.00
600 Repair & Maint. Equipment	100.00
601 Dues and Subscriptions	250.00
602 Printing and Binding	14,800.00
603 Registration and Tuition	1,200.00
604	
605 Total Expenses	<u>50,570.00</u>
606	
607 Excess or (Deficiency) of	
608 Revenue over Expenditures	<u><u>(45,870.00)</u></u>
609	
610	

Description	Budget 01/15 - 12/15
611 <u>Gymnastics General 70</u>	
612	
613 Carry Forward from prior year	0.00
614	
615 Total Revenue	0.00
616	
617 Regular Salaries	65,677.00
618 Payroll Tax	7,300.00
619 Pers Retirement	6,720.00
620 Health Insurance	8,860.00
621 Life/Disability and other ben,	685.00
622 Office and Operation Supplies	1,000.00
623 Small tools and Equipment	5,300.00
624 Prof. Fees - Other	1,000.00
625 Mileage	800.00
626 Advertising	400.00
627 Registration and Tuition	1,200.00
628	
629 Total Expenses	98,942.00
630	
631 Excess or (Deficiency) of	
632 Revenue over Expenditures	(98,942.00)
633	
634	

Description	Budget 01/15 - 12/15
635 <u>Gymnastics Classes 71</u>	
636	
637 Program Fees	108,000.00
638 Donations	15,000.00
639	
640 Total Revenue	<u>123,000.00</u>
641	
642 Regular Part Time	20,670.00
643 Part Time	39,500.00
644 Payroll Tax	9,060.00
645 Pers Retirement	2,950.00
646 Health Insurance	8,860.00
647 Life/Disability and other ben,	500.00
648 Office and Operation Supplies	1,100.00
649 Small tools and Equipment	6,400.00
650 Repair & Maint. Equipment	150.00
651 Other Machinery and Equip	<u>15,000.00</u>
652	
653 Total Expenses	<u>104,190.00</u>
654	
655 Excess or (Deficiency) of	
656 Revenue over Expenditures	<u><u>18,810.00</u></u>
657	
658	

Description	Budget 01/15 - 12/15
659 <u>Gymnastics Camps - 72</u>	
660	
661 Program Fees	<u>31,000.00</u>
662	
663 Total Revenue	<u>31,000.00</u>
664	
665 Part Time	10,700.00
666 Payroll Tax	1,790.00
667 Pers Retirement	1,300.00
668 Office and Operation Supplies	2,800.00
669 Small tools and Equipment	<u>100.00</u>
670	
671 Total Expenses	<u>16,690.00</u>
672	
673 Excess or (Deficiency) of	
674 Revenue over Expenditures	<u><u>14,310.00</u></u>
675	
676	



Description	Budget 01/15 - 12/15
677 <u>Gymnastics Team 73</u>	
678	
679 Program Fees	<u>128,500.00</u>
680	
681 Total Revenue	<u>128,500.00</u>
682	
683 Regular Salaries	48,133.00
684 Overtime	1,000.00
685 Regular Part Time	15,600.00
686 Part Time	42,000.00
687 Payroll Tax	15,235.00
688 Pers Retirement	8,600.00
689 Health Insurance	8,860.00
690 Life/Disability and other ben,	560.00
691 Office and Operation Supplies	800.00
692 Mileage	1,200.00
693 Travel - Other than Mileage	600.00
694 Dues and Subscriptions	<u>1,000.00</u>
695	
696 Total Expenses	<u>143,588.00</u>
697	
698 Excess or (Deficiency) of	
699 Revenue over Expenditures	<u><u>(15,088.00)</u></u>
700	
701	

Description	Budget
	<u>01/15 - 12/15</u>
702 <u>Outdoor General 60</u>	
703	
704 Regular Salaries	57,215.00
705 Payroll Tax	6,650.00
706 Pers Retirement	5,840.00
707 Health Insurance	8,900.00
708 Life/Disability and other ben,	620.00
709 Office and Operation Supplies	400.00
710 Small tools and Equipment	400.00
711 Cellular Telephones	1,120.00
712 Mileage	950.00
713 Travel - Other than Mileage	800.00
714 Advertising	550.00
715 Dues and Subscriptions	120.00
716 Registration and Tuition	950.00
717	
718 Total Expenses	<u>84,515.00</u>
719	
720 Excess or (Deficiency) of	
721 Revenue over Expenditures	<u><u>(84,515.00)</u></u>
722	
723	

Description	Budget 01/15 - 12/15
724 <u>Outdoor - Sailing 41</u>	
725	
726 Program Fees	62,000.00
727	
728 Total Revenue	<u>62,000.00</u>
729	
730 Part Time	34,000.00
731 Payroll Tax	5,466.00
732 Office and Operation Supplies	3,500.00
733 Fuel Consumed	850.00
734 Advertising	300.00
735 Repair & Maint. Equipment	2,200.00
736 Registration and Tuition	600.00
737 Prof. Fees - Intergovernmental	200.00
738 Other Machinery and Equip	<u>0.00</u>
739	
740 Total Expenses	<u>47,116.00</u>
741	
742 Excess or (Deficiency) of	
743 Revenue over Expenditures	<u><u>14,884.00</u></u>
744	
745	

Description	Budget 01/15 - 12/15
746 <u>Outdoor - Boating/Kayaking 42</u>	
747	
748 Contracted Class Instructor Fe	<u>65,000.00</u>
749	
750 Total Revenue	<u>65,000.00</u>
751	
752 Contracted Class Instructor	<u>52,000.00</u>
753	
754 Total Expenses	<u>52,000.00</u>
755	
756 Excess or (Deficiency) of	
757 Revenue over Expenditures	<u><u>13,000.00</u></u>
758	
759	

Description	Budget 01/15 - 12/15
760 <u>Outdoor Classes (Adventures) 66</u>	
761	
762 Program Fees	43,000.00
763 Contracted Class Instructor Fe	33,000.00
764	
765 Total Revenue	<u>76,000.00</u>
766	
767 Part Time	21,000.00
768 Payroll Tax	3,400.00
769 Office and Operation Supplies	3,500.00
770 Fuel Consumed	300.00
771 Small tools and Equipment	350.00
772 Contracted Class Instructor	22,500.00
773 Travel - Other than Mileage	4,800.00
774 Non Employee Travel	150.00
775 Operating Leases/Rental	500.00
776 Registration and Tuition	200.00
777 Prof. Fees - Intergovernmental	675.00
778	
779 Total Expenses	<u>57,375.00</u>
780	
781 Excess or (Deficiency) of	
782 Revenue over Expenditures	<u><u>18,625.00</u></u>

Description	Budget 01/15 - 12/15
783	
784 <u>Ski Bus</u>	
785	
786 Program Fees	20,235.00
787 Contracted Class Instructor Fe	10,410.00
788 Concessions	3,500.00
789	
790 Total Revenue	<u>34,145.00</u>
791	
792 Part Time	4,200.00
793 Payroll Tax	650.00
794 Office and Operation Supplies	350.00
795 Fuel Consumed	1,890.00
796 Small tools and Equipment	100.00
797 Contracted Class Instructor	3,660.00
798 Prof. Fees - Other	8,000.00
799 Travel - Other than Mileage	180.00
800 Non Employee Travel	300.00
801 Operating Leases/Rental	2,000.00
802 Repair & Maint. Equipment	100.00
803 Registration and Tuition	4,750.00
804 Misc.	2,450.00
805	
806 Total Expenses	<u>28,630.00</u>
807	
808 Excess or (Deficiency) of	
809 Revenue over Expenditures	<u><u>5,515.00</u></u>

Description	Budget 01/15 - 12/15
810	
811 <u>Recreation Administration 80</u>	
812	
813 Program Fees	0.00
814 Equipment Rental	5,000.00
815	
816 Total Revenue	<u>5,000.00</u>
817	
818 Regular Salaries	98,630.00
819 Part Time-Special Needs	8,000.00
820 Stipend	10,000.00
821 Payroll Tax	9,440.00
822 Pers Retirement	10,068.00
823 Health Insurance	10,950.00
824 Life/Disability and other ben,	920.00
825 Office and Operation Supplies	250.00
826 Small tools and Equipment	600.00
827 Employee Background Check	3,000.00
828 Telephone	4,860.00
829 Cellular Telephones	480.00
830 Mileage	1,200.00
831 Travel - Other than Mileage	1,000.00
832 Advertising	250.00
833 Operating Leases/Rental	500.00
834 Dues and Subscriptions	700.00
835 Registration and Tuition	600.00
836 Helpline	<u>31,000.00</u>
837	
838 Total Expenses	<u>192,448.00</u>
839	
840 Excess or (Deficiency) of	
841 Revenue over Expenditures	<u><u>(187,448.00)</u></u>

Description	Budget 01/15 - 12/15
-------------	-------------------------

842	
844	
845	<u>Senior Center 82</u>
846	
847	Other Program fees 14,000.00
848	Short Term Rentals 13,500.00
849	Donations 0.00
850	Carry Forward from prior year 4,500.00
851	
852	<u>Total Revenue 32,000.00</u>
853	
854	Regular Salaries 59,080.00
855	Regular Part Time 40,000.00
856	Part Time 30,000.00
857	Payroll Tax 13,350.00
858	Pers Retirement 11,800.00
859	Health Insurance 17,700.00
860	Life/Disability and other ben, 1,235.00
861	Supplies - Maintenance 3,500.00
862	Office and Operation Supplies 5,000.00
863	Small tools and Equipment 500.00
864	Telephone 1,400.00
865	Postage 100.00
866	Mileage 300.00
867	Travel - Other than Mileage 0.00
868	Copy Machine 1,000.00
869	Repairs & Maint. Buildings 500.00



Description	Budget 01/15 - 12/15
870 Dues and Subscriptions	750.00
871 Printing and Binding	5,000.00
872 Registration and Tuition	0.00
873 Prof. Fees - Intergovernmental	150.00
874 SC Discount	500.00
875	
876 Total Expenses	<u>191,865.00</u>
877	
878 Excess or (Deficiency) of	
879 Revenue over Expenditures	<u><u>(159,865.00)</u></u>
880	
881	
882 <u>Senior Center Classes 83</u>	
883	
884 Program Fees	9,000.00
885 Contracted Class Instructor Fe	9,000.00
886 Donations	2,000.00
887	
888 Total Revenue	<u>20,000.00</u>
889	
890 Regular Part Time	4,500.00
891 Part Time	400.00
892 Payroll Tax	805.00
893 Pers Retirement	550.00
894 Office and Operation Supplies	3,000.00
895 Contracted Class Instructor	7,500.00
896	
897 Total Expenses	<u>16,755.00</u>
898	
899 Excess or (Deficiency) of	
900 Revenue over Expenditures	<u><u>3,245.00</u></u>
901	
902	

Description	Budget
	01/15 - 12/15

903	<u>Senior Center Events 84</u>	
904		
905	Program Fees	4,000.00
906	Donations	1,000.00
907		
908	Total Revenue	5,000.00
909		
910	Office and Operation Supplies	2,500.00
911	Contracted Class Instructor	1,000.00
912		
913	Total Expenses	3,500.00
914		
915	Excess or (Deficiency) of	
916	Revenue over Expenditures	1,500.00
917		
918		

Description	Budget 01/15 - 12/15
919 <u>Senior Center Trips 85</u>	
920	
921 Program Fees	10,000.00
922 Event Admission	0.00
923	
924 Total Revenue	<u>10,000.00</u>
925	
926 Part Time	3,800.00
927 Payroll Tax	645.00
928 Fuel Consumed	200.00
929 Small tools and Equipment	100.00
930 Prof. Fees - Other	500.00
931 Cellular Telephones	20.00
932 Non Employee Travel	3,000.00
933 Insurance -Auto/E&O	0.00
934 Repair & Maint. Equipment	125.00
935 Dues and Subscriptions	150.00
936 Prof. Fees - Intergovernmental	125.00
937	
938 Total Expenses	<u>8,665.00</u>
939	
940 Excess or (Deficiency) of	
941 Revenue over Expenditures	<u><u>1,335.00</u></u>
942	
943	

Description	Budget
	01/15 - 12/15

944	<u>Sports - General 61</u>	
945		
946	Regular Salaries	65,440.00
947	Payroll Tax	7,280.00
948	Pers Retirement	6,680.00
949	Health Insurance	9,200.00
950	Life/Disability and other ben,	685.00
951	Office and Operation Supplies	1,000.00
952	Small tools and Equipment	1,000.00
953	Mileage	350.00
954	Travel - Other than Mileage	200.00
955	Advertising	200.00
956	Operating Leases/Rental	500.00
957	Dues and Subscriptions	50.00
958	Registration and Tuition	500.00
959		
960	Total Expenses	<u>93,085.00</u>
961		
962	Excess or (Deficiency) of	
963	Revenue over Expenditures	<u><u>(93,085.00)</u></u>
964		
965		

Description	Budget 01/15 - 12/15
966 <u>Sports - Martial Arts 62</u>	
967	
968 Contracted Class Instructor Fe	9,000.00
969	
970 Total Revenue	9,000.00
971	
972 Contracted Class Instructor	7,200.00
973	
974 Total Expenses	7,200.00
975	
976 Excess or (Deficiency) of	
977 Revenue over Expenditures	1,800.00
978	
979	
980 <u>Sports - Fitness 63</u>	
981	
982 Program Fees	15,000.00
983 Contracted Class Instructor Fe	52,000.00
984	
985 Total Revenue	67,000.00
986	
987 Part Time	2,500.00
988 Payroll Tax	380.00
989 Office and Operation Supplies	200.00
990 Small tools and Equipment	800.00
991 Contracted Class Instructor	39,200.00
992	
993 Total Expenses	43,080.00
994	
995 Excess or (Deficiency) of	
996 Revenue over Expenditures	23,920.00
997	

Description	Budget 01/15 - 12/15
998	
999 <u>Sports - Tennis 64</u>	
1000	
1001 Contracted Class Instructor Fe	<u>50,000.00</u>
1002	
1003 Total Revenue	<u>50,000.00</u>
1004	
1005 Office and Operation Supplies	150.00
1006 Small tools and Equipment	150.00
1007 Contracted Class Instructor	41,000.00
1008 Repair & Maint. Equipment	<u>150.00</u>
1009	
1010 Total Expenses	<u>41,450.00</u>
1011	
1012 Excess or (Deficiency) of	
1013 Revenue over Expenditures	<u><u>8,550.00</u></u>
1014	
1015	
1016 <u>Sports - Classes &amp; Camps 65</u>	
1017	
1018 Program Fees	25,000.00
1019 Contracted Class Instructor Fe	<u>136,000.00</u>
1020	
1021 Total Revenue	<u>161,000.00</u>
1022	
1023 Part Time	8,000.00
1024 Payroll Tax	1,410.00
1025 Office and Operation Supplies	4,300.00
1026 Small tools and Equipment	1,000.00
1027 Contracted Class Instructor	<u>105,000.00</u>
1028	
1029 Total Expenses	<u>119,710.00</u>

Description	Budget 01/15 - 12/15
1030	
1031 Excess or (Deficiency) of	
1032 Revenue over Expenditures	<u>41,290.00</u>
1033	
1034	
1035 <u>Sports - League 67</u>	
1036	
1037 Program Fees	<u>60,000.00</u>
1038	
1039 Total Revenue	<u>60,000.00</u>
1040	
1041 Part Time	3,500.00
1042 Payroll Tax	620.00
1043 Office and Operation Supplies	12,350.00
1044 Items for Resale	300.00
1045 Small tools and Equipment	1,000.00
1046 Contracted Class Instructor	15,000.00
1047 Operating Leases/Rental	1,000.00
1048 Repair & Maint. Equipment	400.00
1049 Registration and Tuition	<u>600.00</u>
1050	
1051 Total Expenses	<u>34,770.00</u>
1052	
1053 Excess or (Deficiency) of	
1054 Revenue over Expenditures	<u>25,230.00</u>
1055	
1056	

Description	Budget
	01/15 - 12/15
1057 <u>Sports - Adm &amp; Rental 76</u>	
1058	
1059 Activity Fees	3,600.00
1060	
1061 Total Revenue	3,600.00
1062	
1063 Part Time	3,600.00
1064 Payroll Tax	560.00
1065 Repair & Maint. Equipment	100.00
1066	
1067 Total Expenses	4,260.00
1068	
1069 Excess or (Deficiency) of	
1070 Revenue over Expenditures	<u>(660.00)</u>
1071	
1072	



Description	Budget
	01/15 - 12/15
1073 <u>Y&amp;T General 87</u>	
1074	
1075 Regular Salaries	62,325.00
1076 Payroll Tax	5,300.00
1077 Pers Retirement	6,360.00
1078 Health Insurance	10,950.00
1079 Life/Disability and other ben,	640.00
1080 Office and Operation Supplies	150.00
1081 Prof. Fees - Other	0.00
1082 Cellular Telephones	350.00
1083 Mileage	400.00
1084 Travel - Other than Mileage	200.00
1085 Advertising	200.00
1086 Dues and Subscriptions	0.00
1087 Registration and Tuition	600.00
1088	
1089 Total Expenses	87,475.00
1090	
1091 Excess or (Deficiency) of	
1092 Revenue over Expenditures	(87,475.00)
1093	

Description	Budget 01/15 - 12/15
1094	
1095 <u>Y&amp;T Summer Camps 56</u>	
1096	
1097 Program Fees	38,000.00
1098 Contracted Class Instructor Fe	68,000.00
1099	
1100 Total Revenue	<u>106,000.00</u>
1101	
1102 Part Time	30,000.00
1103 Payroll Tax	4,640.00
1104 Office and Operation Supplies	5,000.00
1105 Small tools and Equipment	0.00
1106 Contracted Class Instructor	51,000.00
1107 Advertising	200.00
1108 Repair & Maint. Equipment	0.00
1109	
1110 Total Expenses	<u>90,840.00</u>
1111	
1112 Excess or (Deficiency) of	
1113 Revenue over Expenditures	<u><u>15,160.00</u></u>
1114	
1115	

Description	Budget 01/15 - 12/15
1116 <u>Teen Center 81</u>	
1117	
1118 Program Fees	2,000.00
1119 Short Term Rentals	500.00
1120 Concessions	1,000.00
1121	
1122 Total Revenue	<u>3,500.00</u>
1123	
1124 PT janitorial	4,400.00
1125 Part Time	27,000.00
1126 Payroll Tax	4,705.00
1127 Office and Operation Supplies	2,000.00
1128 Fuel Consumed	0.00
1129 Items for Resale	400.00
1130 Small tools and Equipment	0.00
1131 Prof. Fees - Other	1,200.00
1132 Telephone	1,500.00
1133 Utilities - Water	1,000.00
1134 Utilities - Sewer	3,800.00
1135 Utilities - Electricity	2,800.00
1136 Repairs & Maint. Buildings	500.00
1137 Repair & Maint. Equipment	0.00
1138	
1139 Total Expenses	<u>49,305.00</u>
1140	
1141 Excess or (Deficiency) of	
1142 Revenue over Expenditures	<u><u>(45,805.00)</u></u>
1143	
1144	

Description	Budget 01/15 - 12/15
1145 <u>Y&amp;T Special Events 89</u>	
1146	
1147 Program Fees	1,000.00
1148 Donations	2,000.00
1149	
1150 Total Revenue	<u>3,000.00</u>
1151	
1152 Part Time	1,350.00
1153 Payroll Tax	240.00
1154 Office and Operation Supplies	4,000.00
1155 Prof. Fees - Other	150.00
1156 Advertising	400.00
1157	
1158 Total Expenses	<u>6,140.00</u>
1159	
1160 Excess or (Deficiency) of	
1161 Revenue over Expenditures	<u><u>(3,140.00)</u></u>
1162	
1163	

Description	Budget 01/15 - 12/15
1164 <u>Y&amp;T Classes 88</u>	
1165	
1166 Program Fees	2,000.00
1167 Contracted Class Instructor Fe	48,000.00
1168	
1169 Total Revenue	<u>50,000.00</u>
1170	
1171 Part Time	1,000.00
1172 Payroll Tax	175.00
1173 Office and Operation Supplies	500.00
1174 Small tools and Equipment	0.00
1175 Contracted Class Instructor	33,600.00
1176 Advertising	500.00
1177	
1178 Total Expenses	<u>35,775.00</u>
1179	
1180 Excess or (Deficiency) of	
1181 Revenue over Expenditures	<u><u>14,225.00</u></u>
1182	
1183	
1184 <u>Vehicle Replacement</u>	
1185	
1186 Sale of Scrap and Junk	<u>200.00</u>
1187	
1188 Total Revenue	<u>200.00</u>
1189	
1190 Vehicles	<u>40,000.00</u>
1191	
1192 Total Expenses	<u>40,000.00</u>
1193	
1194 Excess or (Deficiency) of	
1195 Revenue over Expenditures	<u><u>(39,800.00)</u></u>

Description	Budget 01/15 - 12/15
1196	
1197	
1198 <u>Facilities</u>	
1199	
1200 Short Term Rentals	25,000.00
1201	
1202 Total Revenue	25,000.00
1203	
1204 Regular Salaries	51,310.00
1205 Part Time	12,100.00
1206 Payroll Tax	8,810.00
1207 Pers Retirement	7,630.00
1208 Health Insurance	8,850.00
1209 Life/Disability and other ben,	580.00
1210 Supplies - Maintenance	13,000.00
1211 Supplies-Janitorial	5,000.00
1212 Propane for Facilities	7,500.00
1213 Prof. Fees - Other	0.00
1214 Cellular Telephones	650.00
1215 Other office equipment	0.00
1216 Rental - Equip. and tools	1,000.00
1217 Utilities - Electricity	20,000.00
1218 Waste Disposal	0.00
1219 Repairs & Maint. Buildings	2,500.00
1220 Repairs and Maint.-Improv.	1,000.00
1221	
1222 Total Expenses	140,330.00
1223	
1224 Excess or (Deficiency) of	
1225 Revenue over Expenditures	(115,330.00)
1226	
1227	

Description	Budget
	01/15 - 12/15

1228

1230

1229 Community Outreach CC 15 NEW COST CENTER

1232 Expenses

1233 Part Time 18,275.00

1234 Payroll Tax 1,725.00

1235 Office and Operation Supplies 4,000.00

1236 Staff Enhancements 4,200.00

1237 Cellular Telephones 500.00

1238 Mileage 500.00

1239

1240 Total Expenses 29,200.00

1241

1242 Excess or (Deficiency) of

1243 Revenue over Expenditures (29,200.00)