BAINBRIDGE ISLAND METRO PARK AND RECREATION DISTRICT
Budget 2019
GENERAL FUND
All Cost Centers Combined

		Budget 01/18 to 12/18	Proposed Budget 01/19 to 12/19	Difference
1	Revenue			
2	Real & Personal Prop. Tax	4,656,758.00	4,772,091.00	115,333.00
3	Property Tax Contingency amount	60,000.00	60,000.00	-
4	Property Tax LL	643,722.00	651,198.00	7,476.00
5	Tax refunds and abatements	18,255.00	3,986.00	(14,269.00)
6	Leasehold Excise Tax	350.00	350.00	-
7	Reforestation Harvest Tax	180.00	180.00	-
8	Activity Fees	407,666.00	395,274.00	(12,392.00)
9	Program Fees	1,590,001.00	1,884,715.45	294,714.45
10	Other Program fees	75,300.00	73,900.00	(1,400.00)
11	Event Admission	23,700.00	25,000.00	1,300.00
12	Contracted Class Instructor Fe	635,626.98	401,872.50	(233,754.48)
13	Inv. Earnings	8,000.00	9,000.00	1,000.00
14	Equipment Rental	6,000.00	7,600.00	1,600.00
15	Camping St Term Rental	113,000.00	150,000.00	37,000.00
16	Short Term Rentals	108,072.00	109,972.00	1,900.00
17	Long Term Rental	21,000.00	24,100.00	3,100.00
18	Housing rentals	7,200.00	7,200.00	-
19	Concessions	36,757.00	36,782.55	25.55
20	Parking	3,000.00	3,000.00	-
21	Donations	59,300.00	145,350.00	86,050.00
22	Misc. Revenue	23,650.00	17,750.00	(5,900.00)
23	Sale of Scrap and Junk		18,800.00	18,800.00
24				
25	Total Revenue	8,497,537.98	8,798,121.50	300,583.52

Tax Revenue	
5,379,265.00	2018
5,487,805.00	2019
108,540.00	Difference
	2%

Program Fees	
2,732,293.98	2018
2,780,761.95	2019
48,467.97	Difference
	2%

Rentals and Concessions	
295,029.00	2018
338,654.55	2019
43,625.55	Actual
	15%

Donations/Other	
90,950.00	2018
190,900.00	2019
99,950.00	Difference
	110%

	Budget 01/18 to 12/18	Proposed Budget 01/19 to 12/19	Difference	
26				
27				
28 Expenses				
29 Contingency	60,000.00	60,000.00	-	
30 ED Discretionary	25,000.00	25,000.00	-	
31 Regular Salaries	2,709,285.00	2,730,365.00	21,080.00	0.01
32 Regular Part Time	158,510.00	151,875.00	(6,635.00)	(0.04)
33 Part Time	1,015,787.58	1,084,085.00	68,297.42	0.07
36 Payroll Tax	457,821.00	465,530.00	7,709.00	0.02
37 Overtime	8,560.00	9,800.00	1,240.00	0.14
38 Annual Leave Payout	15,000.00	15,000.00	-	-
39 Stipend	7,100.00	7,100.00	-	-
41 Pers Retirement	381,592.00	403,661.00	22,069.00	0.06
42 Health Insurance	496,391.00	502,721.00	6,330.00	0.01
43 Life/Disability and other ben,	27,610.00	27,610.00	-	-
44 Advertising	18,050.00	16,750.00	(1,300.00)	(0.07)
45 Bank and Credit Card Fees	97,462.00	93,176.88	(4,285.12)	(0.04)
46 Cellular Telephones	31,936.00	34,486.00	2,550.00	0.08
47 Chemicals	35,000.00	35,000.00	-	-
48 Computer Equipment	21,933.00	15,000.00	(6,933.00)	(0.32)
49 Computer Software	21,300.00	20,300.00	(1,000.00)	(0.05)
50 Computers and Equip -Maint	5,863.00	7,418.00	1,555.00	0.27
51 Contracted Class Instructor	480,259.75	300,190.31	(180,069.44)	(0.37)
52 Copy Machine	9,600.00	9,600.00	-	-
53 Dues and Subscriptions	11,425.00	13,483.00	2,058.00	0.18
54 Employee Background Check	6,217.00	5,484.00	(733.00)	(0.12)
55 Employee Class Discounts	7,000.00	10,000.00	3,000.00	0.43
56 Fuel Consumed	44,870.00	49,270.00	4,400.00	0.10
57 Helpline	31,000.00	31,000.00	-	-
58 Insurance -Auto/E&O	197,950.00	222,950.00	25,000.00	0.13
59 Intergovernmental Tax and As.	40,000.00	45,000.00	5,000.00	0.13
60 Items for Resale	20,500.00	19,000.00	(1,500.00)	(0.07)
61 Mileage	14,221.00	13,900.00	(321.00)	(0.02)

Payroll and Benefits	
5,277,656.58	2018
5,397,747.00	2019
120,090.42	
	2%

Communication cost	
68,785.00	2018
82,180.00	2019
13,395.00	Difference
	19%

Computer and IT Cost	
65,446.00	2018
66,918.00	2019
1,472.00	Difference
	2%

	Budget 01/18 to 12/18	Proposed Budget 01/19 to 12/19	Difference	
62 Misc.	8,000.00	13,474.31	5,474.31	0.68
63 Office or Program Supplies	113,230.00	115,795.00	2,565.00	0.02
64 Operating Leases/Rental	15,820.00	35,870.00	20,050.00	1.27
65 Other Machinery and Equip	7,100.00	15,100.00	8,000.00	1.13
66 Participant Travel	2,850.00	11,150.00	8,300.00	2.91
67 Performers	17,500.00	16,000.00	(1,500.00)	(0.09)
68 Postage	12,150.00	12,050.00	(100.00)	(0.01)
69 Printing and Binding	28,750.00	28,750.00	-	-
70 Prof. Fees - Acctg and Audit	16,000.00	16,000.00	-	-
71 Prof. Fees - Computer	37,650.00	44,500.00	6,850.00	0.18
72 Prof. Fees - Eng. and Arch.	5,000.00	5,000.00	-	-
73 Prof. Fees - Intergovernmental	32,650.00	40,500.00	7,850.00	0.24
74 Prof. Fees - Legal	30,000.00	40,000.00	10,000.00	0.33
75 Prof. Fees - Other	110,625.00	226,721.00	116,096.00	1.05
76 Propane for Facilities	115,400.00	115,400.00	-	-
77 Registration and Tuition	39,250.00	41,920.00	2,670.00	0.07
78 Repair & Maint. Equipment	25,550.00	24,850.00	(700.00)	(0.03)
79 Repairs & Maint. Buildings	7,600.00	7,600.00	-	-
80 Repairs and Maint.-Improv.	9,600.00	11,500.00	1,900.00	0.20
81 Safety Supplies	8,100.00	10,150.00	2,050.00	0.25
82 Sanitation Rentals	12,700.00	12,500.00	(200.00)	(0.02)
83 Small tools and Equipment	67,150.00	72,120.00	4,970.00	0.07
84 Supplies - Maintenance	139,248.00	142,214.00	2,966.00	0.02
85 Supplies - Vehicles	48,100.00	41,600.00	(6,500.00)	(0.14)
86 Supplies-Janitorial	28,000.00	26,500.00	(1,500.00)	(0.05)
87 Telephone and communication	36,849.00	47,694.00	10,845.00	0.29
88 Transfer to CIP	521,291.00	546,898.00	25,607.00	0.05
89 Transfer to LAF	130,000.00	110,000.00	(20,000.00)	(0.15)
90 Travel - Other than Mileage	25,500.00	27,350.00	1,850.00	0.07
91 USA Swimming Registration	52,000.00	58,000.00	6,000.00	0.12
92 Utilities - Electricity	189,410.00	186,210.00	(3,200.00)	(0.02)
93 Utilities - Sewer	41,000.00	43,500.00	2,500.00	0.06
94 Utilities - Water	22,200.00	22,200.00	-	-
95 Vehicles and large machinery	61,750.00	182,000.00	120,250.00	1.95

Software		
	21,300.00	2018
	20,300.00	2019
	(1,000.00)	Difference
		-5%

Machinery/vehicles		
	68,850.00	2018
	197,100.00	2019
	128,250.00	Difference
		186%

Fuel		
	160,270.00	2018
	164,670.00	2019
	4,400.00	Difference
		3%

Prof Fees		
	674,534.75	2018
	628,411.31	2019
	(46,123.44)	Difference
		-7%

Repairs and Maint		
	42,750.00	2018
	43,950.00	2019
	1,200.00	Difference
		3%

Supplies and small tools		
	438,828.00	2018
	443,379.00	2019
	4,551.00	Difference
		1%

	Budget 01/18 to 12/18	Proposed Budget 01/19 to 12/19	Difference	
96 Waste Disposal	21,950.00	22,250.00	300.00	0.01
97				
98 Total Expenses	8,497,216.33	8,798,121.50	300,905.17	0.04
99				
100 Excess or (Deficiency) of				
101 Revenue over Expenditures	321.65	-	(321.65)	

Interfund transfers	
651,291.00	2018
656,898.00	2019
5,607.00	Difference
	1%

Discounts/Donations out	
38,000.00	2018
41,000.00	2019
(3,000.00)	Difference
	-8%

Utilities	
274,560.00	2018
274,160.00	2019
(400.00)	Difference
	0%

Everything else	
629,945.00	2018
696,408.19	2019
66,463.19	Difference
	11%

Bainbridge Island Metropolitan Park and Recreation District

2019 Budget

By Department

Dept	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
Park Services					
	Revenue	245,500.00	282,400.00	36,900.00	15%
	Expenses	1,901,504.00	2,024,077.00	122,573.00	6%
	Revenue less expens	**(1,656,004.00)**	**(1,741,677.00)**	**(85,673.00)**	**5%**
Aquatics					
	Revenue	1,215,617.00	1,249,559.00	33,942.00	3%
	Expenses	1,965,719.00	1,921,171.00	(44,548.00)	-2%
	Revenue less expens	**(750,102.00)**	**(671,612.00)**	**78,490.00**	**-10%**
Outdoor					
	Revenue	403,329.00	499,500.00	96,171.00	24%
	Expenses	414,605.00	516,351.00	101,746.00	25%
	Revenue less expens	**(11,276.00)**	**(16,851.00)**	**(5,575.00)**	**49%**

Bainbridge Island Metropolitan Park and Recreation District

2019 Budget

By Department

Dept	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
Youth/Teen and Pottery					
	Revenue	311,902.00	336,850.00	24,948.00	8%
	Expenses	330,136.00	323,540.00	(6,596.00)	-2%
	Revenue less expens	**(18,234.00)**	**13,310.00**	**31,544.00**	**-173%**
Sports and Dance					
	Revenue	457,995.00	376,749.00	(81,246.00)	-18%
	Expenses	420,538.00	307,310.00	(113,228.00)	-27%
	Revenue less expens	**37,457.00**	**69,439.00**	**31,982.00**	**85%**
All Day Care					
	Revenue	43,875.00	67,000.00	23,125.00	53%
	Expenses	32,558.00	46,550.00	13,992.00	43%
	Revenue less expens	**11,317.00**	**20,450.00**	**9,133.00**	**81%**

Bainbridge Island Metropolitan Park and Recreation District

2019 Budget

By Department

Dept	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
Gymnastics					
	Revenue	326,434.00	356,207.00	29,773.00	9%
	Expenses	361,025.00	396,100.00	35,075.00	10%
	Revenue less expens	**(34,591.00)**	**(39,893.00)**	**(5,302.00)**	**15%**
Active Adult					
	Revenue	47,105.00	78,500.00	31,395.00	67%
	Expenses	130,182.00	148,126.00	17,944.00	14%
	Revenue less expens	**(83,077.00)**	**(69,626.00)**	**13,451.00**	**-16%**
Teen Center					
	Revenue	7,565.00	15,700.00	8,135.00	108%
	Expenses	49,455.00	53,600.00	4,145.00	8%
	Revenue less expens	**(41,890.00)**	**(37,900.00)**	**3,990.00**	**-10%**

Bainbridge Island Metropolitan Park and Recreation District

2019 Budget

By Department

Dept	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
Rec Administration					
	Revenue	-	-	-	0%
	Expenses	358,017.00	414,071.00	56,054.00	16%
	Revenue less expens	**(358,017.00)**	**(414,071.00)**	**(56,054.00)**	**16%**
	*moved a FT position from Adm to Rec Adm				
Intern					
	Revenue	-	-	-	0%
	Expenses	8,330.00	8,330.00	-	0%
	Revenue less expens	**(8,330.00)**	**(8,330.00)**	**-**	**0%**
Community Outreach					
	Revenue	42,700.00	24,500.00	(18,200.00)	-43%
	Expenses	314,442.00	138,941.00	(175,501.00)	-56%
	Revenue less expens	**(271,742.00)**	**(114,441.00)**	**157,301.00**	**-58%**
	*marketing was part of community outreach in 2018				

Bainbridge Island Metropolitan Park and Recreation District

2019 Budget

By Department

Dept	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
Administration (no tax revenue or interfund transfers)					
	Revenue	16,250.00	23,400.00	7,150.00	44%
	Expenses	1,487,414.00	1,771,105.00	283,691.00	19%
	Revenue less expens	**(1,471,164.00)**	**(1,747,705.00)**	**(276,541.00)**	**19%**

*marketing was part of community outreach in 2018

*administration includes, marketing; computer services; safety committee; planning; vehicle replacement; and records management

Bainbridge Island Metropolitan Park and Recreation District

2019 Budget

By Department

Dept	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
Aquistion and Development (CIP and LAF Transfers)					
	Revenue	-	-	-	0%
	Expenses	663,291.00	668,898.00	5,607.00	1%
	Revenue less expens	**(663,291.00)**	**(668,898.00)**	**(5,607.00)**	**1%**
Total Revenue Less Expenses		**(5,318,944.00)**	**(5,427,805.00)**	**(108,861.00)**	**0%**
Tax Revenue		**5,319,265.00**	**5,427,805.00**	**108,540.00**	**2%**
Overall Surplus/Deficit		**321.00**	**-**	**(321.00)**	

Bainbridge Island Metropolitan Park and Recreation District
2019 Budget

Program		Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
Administration						
	1	Real & Personal Property Taxes	4,656,758.00	4,772,091.00	115,333.00	2%
	2	Leasehold Excise Tax	350.00	350.00	-	0%
	3	Forest Excise Tax	180.00	180.00	-	0%
	4	Tax Refunds Or Abatements	18,255.00	3,986.00	(14,269.00)	-78%
	5	Investment Interest	8,000.00	8,000.00	-	0%
	6	Other Miscellaneous Revenue	3,000.00	3,000.00	-	0%
	7	Camping Reservation Revenue	1,200.00	1,200.00	-	0%
	8	Cancellation Fee	4,000.00	4,000.00	-	0%
	9	Total Revenue	4,691,743.00	4,792,807.00	101,064.00	2%
	10				-	
	11	FT Wages-Rec Adm	621,861.00	595,700.00	(26,161.00)	-4%
	12	RPT Wages	19,639.00	29,000.00	9,361.00	48%
	13	Payroll Tax	60,000.00	55,400.00	(4,600.00)	-8%
	14	PT Wages	19,000.00	4,000.00	(15,000.00)	-79%
	15	Over Time	1,000.00	1,000.00	-	0%
	16	PERS	80,000.00	81,000.00	1,000.00	1%
	17	Health Insurance	95,500.00	109,255.00	13,755.00	14%
	18	Life And Disability Ins	5,350.00	5,350.00	-	0%
	19	Other Employee Benefits	900.00	900.00	-	0%

Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
20	Acct Services Parks	8,000.00	8,000.00	-	0%
21	Advertisement	1,000.00	1,000.00	-	0%
22	Annual Leave Payout	15,000.00	15,000.00	-	0%
23	Bank Fees	4,000.00	4,000.00	-	0%
24	Cell Phone	1,200.00	1,200.00	-	0%
25	Computer Software	13,000.00	13,000.00	-	0%
26	Copier	9,600.00	9,600.00	-	0%
27	Dues And Subscriptions	3,250.00	3,250.00	-	0%
28	ED Discretionary	25,000.00	25,000.00	-	0%
29	Empl Background Chks	100.00	100.00	-	0%
30	Employee Class Discounts	7,000.00	10,000.00	3,000.00	43%
31	Insurance	197,500.00	222,950.00	25,450.00	13%
32	Intergovernmental Services & Taxes	40,000.00	45,000.00	5,000.00	13%
33	Leases And Rentals	2,120.00	2,120.00	-	0%
34	Legal Fees	30,000.00	40,000.00	10,000.00	33%
35	Mileage	2,500.00	2,500.00	-	0%
36	Misc.	500.00	13,475.00	12,975.00	2595%
37	Office Or Class Supplies	13,350.00	13,350.00	-	0%
38	Operating Transfers To CIP	168,500.00	168,500.00	-	0%
39	Postage	5,000.00	5,000.00	-	0%
40	Prof Fees - Other	9,200.00	29,200.00	20,000.00	217%
41	Prof Fees Intergovernmental	11,000.00	20,000.00	9,000.00	82%
42	Registration & Tuition	13,000.00	13,000.00	-	0%

	Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
43		Repair & Maint - Computers	4,000.00	4,000.00	-	0%
44		Repair & Maint Equipment	1,100.00	1,100.00	-	0%
45		Repair And Maint - Bldg.	1,200.00	1,200.00	-	0%
46		Small Tools And Equipment	2,000.00	2,000.00	-	0%
47		Telephone And Communication	7,500.00	7,500.00	-	0%
48		Travel Other Than Mileage	6,000.00	6,000.00	-	0%
49		Utilities - Electricity	4,910.00	4,910.00	-	0%
50		Total Expenses	1,509,780.00	1,573,560.00	63,780.00	4%
51						
52		Difference	3,181,963.00	3,219,247.00	37,284.00	1%
53						

	Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
54	Lid Lift					
55		Real & Personal Property Taxes	643,722.00	651,198.00	7,476.00	1%
56		Total Revenue	643,722.00	651,198.00	7,476.00	0.01
57						
58		Operating Transfers-Out To CIP	352,791.50	378,398.00	25,606.50	7%
59		Operating Transfers-Out - LIF	130,000.00	110,000.00	(20,000.00)	-15%
60		Total Expenses	482,791.50	488,398.00	5,606.50	1%
61						
62		**Difference**	**160,930.50**	**162,800.00**	**1,869.50**	**1%**
63						
64	Planning					
65		Office Or Class Supplies	150.00	150.00	-	0%
66		Engineer/Architect	5,000.00	5,000.00	-	0%
67		Dues And Subscriptions	500.00	500.00	-	0%
68		Prof Fees Intergovernmental	800.00	800.00	-	0%
69		Cell Phone	240.00	240.00	-	0%
70		Travel Other Than Mileage	50.00	50.00	-	0%
71		Postage	50.00	50.00	-	0%
72		Prof Fees - Other	14,000.00	34,000.00	20,000.00	143%
73		Registration & Tuition	150.00	150.00	-	0%
74		Total Expenses	20,940.00	40,940.00	20,000.00	96%
75						

	Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
76						
77	Vehicle Replacement					
78		Machinery & Equipment	40,000.00	71,000.00	31,000.00	78%
79		Total Expenses	40,000.00	71,000.00	31,000.00	0.78
80						
81	Community Outreach					
82		Event Admissions	8,700.00	10,000.00	1,300.00	15%
83		Other Fees & Charges	5,000.00	-	(5,000.00)	-100%
84		Equipment And Vehicles Rentals (Short-te	6,000.00	6,000.00	-	0%
85		Donations	23,000.00	8,500.00	(14,500.00)	-63%
86		Total Revenue	42,700.00	24,500.00	(18,200.00)	-43%
87						
88		FT Wages	127,664.00	54,400.00	(73,264.00)	-57%
89		PT Wages	23,000.00	21,000.00	(2,000.00)	-9%
90		Payroll Tax	14,360.00	8,000.00	(6,360.00)	-44%
91		PERS	16,213.00	6,970.00	(9,243.00)	-57%
92		Health Insurance	20,410.00	10,561.00	(9,849.00)	-48%
93		Life And Disability Ins	1,250.00	1,250.00	-	0%
94		Office Or Class Supplies	17,000.00	6,000.00	(11,000.00)	-65%
95		Mileage	1,750.00	1,750.00	-	0%
96		Advertisement	10,000.00	3,000.00	(7,000.00)	-70%
97		Empl Background Chks	145.00	40.00	(105.00)	-72%
98		Prof Fees - Other	14,500.00	5,000.00	(9,500.00)	-66%
99		Printing And Binding	28,500.00	-	(28,500.00)	-100%
100		Performers	17,500.00	16,000.00	(1,500.00)	-9%

Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
	Registration & Tuition	2,500.00	500.00	(2,000.00)	-80%
	Computer Software	2,000.00	-	(2,000.00)	-100%
	Telephone And Communication	500.00	270.00	(230.00)	-46%
	Leases And Rentals	2,300.00	-	(2,300.00)	-100%
	Repair & Maint Equipment	1,700.00	350.00	(1,350.00)	-79%
	Dues And Subscriptions	1,400.00	1,500.00	100.00	7%
	Cell Phone	3,250.00	1,550.00	(1,700.00)	-52%
	Repair & Maint - Computers	1,000.00	-	(1,000.00)	-100%
	Postage	7,000.00	-	(7,000.00)	-100%
	Participant Travel	500.00	800.00	300.00	60%
	Total Expenses	314,442.00	138,941.00	(175,501.00)	-56%
	Difference	(271,742.00)	(114,441.00)	157,301.00	-58%

Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
Records					
	Other Miscellaneous Revenue	50.00	50.00	-	0%
		50.00	50.00	-	-
	PT Wages	3,190.00	3,190.00	-	0%
	Payroll Tax	460.00	400.00	(60.00)	-13%
	Office Or Class Supplies	400.00	400.00	-	0%
	Mileage	400.00	400.00	-	0%
	Dues And Subscriptions	125.00	125.00	-	0%
	Prof Fees - Other	1,000.00	1,000.00	-	0%
	Registration & Tuition	600.00	600.00	-	0%
	Small Tools And Equipment	400.00	400.00	-	0%
	Total Expenses	6,575.00	6,515.00	-	-
	Difference	(6,525.00)	(6,465.00)	-	0%
Safety Committee					
	Safety Supplies	2,500.00	4,500.00	2,000.00	80%
	Registration	2,500.00	500.00	(2,000.00)	-80%
	Total Expenses	5,000.00	5,000.00	-	-

	Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
136	Computer Replacement					
137		Computer Equipment	21,933.00	15,000.00	(6,933.00)	-32%
138		Leases And Rentals	3,300.00	5,500.00	2,200.00	67%
139		Prof Fees - Other	8,500.00	-	(8,500.00)	-100%
140		Prof. Fees Computer	37,650.00	44,500.00	6,850.00	18%
141		Telephone And Communication	9,985.00	16,500.00	6,515.00	65%
142		Total Expenses	81,368.00	81,500.00	132.00	0%
143						
144	Marketing/Catalogue					
145		Donations	-	6,100.00	6,100.00	
146		Total Revenue	-	6,100.00	6,100.00	-
147						
148		FT Wages	-	63,910.00	63,910.00	
149		PT Wages	-	9,000.00	9,000.00	
150		Payroll Tax	-	7,000.00	7,000.00	
151		PERS	-	8,200.00	8,200.00	
152		Health Insurance	-	10,561.00	10,561.00	
153		Office Supplies	-	6,000.00	6,000.00	
154		Mileage And Travel	-	300.00	300.00	
155		Advertisement	-	5,500.00	5,500.00	
156		Travel Other Than Mileage	-	50.00	50.00	
157		Professional Services - Other	-	8,000.00	8,000.00	
158		Printing And Binding	-	28,500.00	28,500.00	
159		Registration & Tuition	-	2,000.00	2,000.00	
160		Software	-	1,000.00	1,000.00	

	Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
161		Telephone And Communications	-	270.00	270.00	
162		Leases And Rental	-	300.00	300.00	
163		Dues & Subscription	-	1,500.00	1,500.00	
164		Cell Phone	-	1,500.00	1,500.00	
165		Repairs & Maint - Computers	-	2,200.00	2,200.00	
166		Postage	-	7,000.00	7,000.00	
167		Total Expenses	-	162,791.00	162,791.00	-
168						
169		Difference	-	(156,691.00)	(156,691.00)	-

	Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
170						
171	Fay Campground					
172		Concession Proceeds	5,000.00	3,000.00	(2,000.00)	-40%
173		Other Fees & Charges	-	1,200.00	1,200.00	
174		Parking	3,000.00	3,000.00	-	0%
175		Camping	113,000.00	150,000.00	37,000.00	33%
176		Other Miscellaneous Revenue	2,500.00	-	(2,500.00)	-100%
177		Total Revenue	123,500.00	157,200.00	33,700.00	27%
178						
179		FT Campground Salary	49,480.00	54,000.00	4,520.00	9%
180		Over Time	-	1,000.00	1,000.00	
181		PT Wages-Campground	8,500.00	8,500.00	-	0%
182		Payroll Tax-Campground	6,350.00	7,940.00	1,590.00	25%
183		PERS	6,290.00	7,000.00	710.00	11%
184		Health Insurance	10,204.00	10,561.00	357.00	3%
185		Life And Disability Ins	620.00	620.00	-	0%
186		Cell Phone	1,200.00	1,200.00	-	0%
187		Credit Card Fees	4,500.00	4,000.00	(500.00)	-11%
188		Empl Background Chks	300.00	100.00	(200.00)	-67%
189		Fuel Consumed - Vehicles	2,500.00	-	(2,500.00)	-100%
190		Items For Resale	1,500.00	-	(1,500.00)	-100%
191		Janitorial Supplies	5,000.00	3,500.00	(1,500.00)	-30%
192		Maintenance Supplies	8,500.00	7,500.00	(1,000.00)	-12%
193		Prof Fees - Other	7,200.00	9,400.00	2,200.00	31%
194		Repair & Maint - Computers	-	500.00	500.00	

	Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
195		Repair And Maint - Bldg.	500.00	500.00	-	0%
196		Repairs & Maint - Improvements	500.00	500.00	-	0%
197		Safety Supplies	400.00	400.00	-	0%
198		Sanitation Rentals	1,400.00	1,000.00	(400.00)	-29%
199		Small Tools And Equipment	1,000.00	-	(1,000.00)	-100%
200		Telephone And Communication	-	3,000.00	3,000.00	
201		Utilities - Electricity	14,500.00	10,000.00	(4,500.00)	-31%
202		Utilities - Waste Disposal	2,900.00	3,200.00	300.00	10%
203		Utilities-Water	2,000.00	2,000.00	-	0%
204		Total Expense	135,344.00	136,421.00	1,077.00	1%
205						
206		**Difference**	**(11,844.00)**	**20,779.00**	**32,623.00**	**-275%**
207						

Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
Parks Services General					
	FT Wages	97,978.00	104,000.00	6,022.00	6%
	Payroll Tax	9,740.00	10,580.00	840.00	9%
	PERS	12,330.00	14,000.00	1,670.00	14%
	Health Insurance	12,905.00	13,355.00	450.00	3%
	Life And Disability Ins	620.00	620.00	-	0%
	Advertisement	500.00	500.00	-	0%
	Computer Software	4,500.00	4,500.00	-	0%
	Dues And Subscriptions	2,000.00	1,500.00	(500.00)	-25%
	Empl Background Chks	750.00	500.00	(250.00)	-33%
	Mileage	171.00	200.00	29.00	17%
	Office Or Class Supplies	4,000.00	4,000.00	-	0%
	Postage	100.00	-	(100.00)	-100%
	Prof Fees - Other	17,000.00	17,500.00	500.00	3%
	Prof Fees Intergovernmental	1,000.00	1,000.00	-	0%
	Registration & Tuition	5,000.00	5,000.00	-	0%
	Telephone And Communication	5,250.00	5,700.00	450.00	9%
	Travel Other Than Mileage	2,000.00	2,000.00	-	0%
	Total Expense	**175,844.00**	**184,955.00**	**9,111.00**	**5%**

	Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
229	Park Services Operations					
230		Facilities And Park Rentals (Long-term)	21,000.00	21,500.00	500.00	2%
231		Donations	12,400.00	14,000.00	1,600.00	13%
232		Other Miscellaneous Revenue	3,000.00	-	(3,000.00)	-100%
233		Total Revenue	36,400.00	35,500.00	(900.00)	-2%
234						
235		FT Operations Salary	675,906.00	718,200.00	42,294.00	6%
236		Over Time	2,000.00	2,000.00	-	0%
237		PT Wages	58,700.00	68,000.00	9,300.00	16%
238		Payroll Tax	90,700.00	96,500.00	5,800.00	6%
239		PERS	87,000.00	94,000.00	7,000.00	8%
240		Health Insurance	124,796.00	130,000.00	5,204.00	4%
241		Life And Disability Ins	6,820.00	6,820.00	-	0%
242		Cell Phone	10,000.00	13,200.00	3,200.00	32%
243		Credit Card Fees	3,000.00	3,000.00	-	0%
244		Leases And Rentals	5,000.00	5,000.00	-	0%
245		Maintenance Supplies	4,500.00	3,750.00	(750.00)	-17%
246		Professional Fees	20,600.00	25,800.00	5,200.00	25%
247		Safety Supplies	2,700.00	4,750.00	2,050.00	76%
248		Sanitation Rentals	11,300.00	11,500.00	200.00	2%
249		Small Tools And Equipment	15,000.00	15,000.00	-	0%
250		Utilities - Electricity	16,500.00	17,800.00	1,300.00	8%
251		Utilities - Sewer	4,000.00	6,500.00	2,500.00	63%

Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
	Utilities - Waste Disposal	12,800.00	12,800.00	-	0%
	Utilities-Water	12,700.00	12,700.00	-	0%
	Total Expense	1,164,022.00	1,247,320.00	83,298.00	7%
	Difference	**(1,127,622.00)**	**(1,211,820.00)**	**(84,198.00)**	**7%**
Student Conservation Corp					
	Other Miscellaneous Revenue	6,000.00	6,000.00	-	0%
	Total Revenue	6,000.00	6,000.00	-	0%
	PT Wages-Scoco	19,000.00	35,500.00	16,500.00	87%
	Payroll Tax	3,825.00	5,875.00	2,050.00	54%
	Maintenance Supplies	7,700.00	3,000.00	(4,700.00)	-61%
	Total Expense	30,525.00	44,375.00	13,850.00	45%
	Difference	**(24,525.00)**	**(38,375.00)**	**(13,850.00)**	**(0.45)**

	Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
269	Horticulture					
270		Facility And Park Rentals (Short Term)	3,000.00	3,400.00	400.00	13%
271		Facilities And Park Rentals (Long-term)	-	2,600.00	2,600.00	
272		Donations	400.00	400.00	-	0%
273		Other Miscellaneous Revenue	1,000.00	1,000.00	-	0%
274		Total Revenue	4,400.00	7,400.00	3,000.00	68%
275						
276		Utilities - Waste Disposal	750.00	750.00	-	0%
277		Maintenance Supplies	7,043.00	7,100.00	57.00	1%
278		Repairs & Maint - Improvements	5,000.00	5,000.00	-	0%
279		Utilities - Waste Disposal	2,500.00	2,500.00	-	0%
280		Prof Fees - Other	7,000.00	7,000.00	-	0%
281		Total Expense	22,293.00	22,350.00	57.00	0%
282						
283		**Difference**	**(17,893.00)**	**(14,950.00)**	**2,943.00**	**-16%**
284						

	Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
285	Vehicle Maintenance					
286		Supplies - Vehicles	48,100.00	41,600.00	(6,500.00)	-14%
287		Fuel Consumed - Vehicles	37,500.00	44,000.00	6,500.00	17%
288		Repair & Maint Equipment	5,000.00	5,000.00	-	0%
289		**Total Expense**	**90,600.00**	**90,600.00**	**-**	**0%**
290						
291						
292	Structures					
293		Program Fees	1,000.00	1,000.00	-	0%
294		Other Fees & Charges	3,600.00	3,600.00	-	0%
295		Facility And Park Rentals (Short Term)	25,000.00	30,000.00	5,000.00	20%
296		Total Revenue	29,600.00	34,600.00	5,000.00	17%
297						
298		Maintenance Supplies	42,500.00	52,159.00	9,659.00	23%
299		Repairs & Maint - Improvements	3,100.00	5,000.00	1,900.00	61%
300		Total Expense	45,600.00	57,159.00	11,559.00	25%
301						
302		**Difference**	**(16,000.00)**	**(22,559.00)**	**(6,559.00)**	41%
303						
304	Trails Maintenance					
305		Maintenance Supplies	6,505.00	6,505.00	-	0%
306		Prof Fees - Other	500.00	500.00	-	0%
307		**Total Expense**	**7,005.00**	**7,005.00**	**-**	**-**
308						

	Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
309	Ballfield Maintenance					
310		Facility And Park Rentals (Short Term)	3,000.00	3,000.00	-	0%
311		Other Miscellaneous Revenue	2,900.00	-	(2,900.00)	-100%
312		Total Revenue	5,900.00	3,000.00	(2,900.00)	(1.00)
313						
314		Repairs & Maint - Improvements	1,000.00	1,000.00	-	0%
315		Maintenance Supplies	14,500.00	14,500.00	-	0%
316		Total Expense	15,500.00	15,500.00	-	-
317						
318		**Difference**	**(9,600.00)**	**(12,500.00)**	**(2,900.00)**	**30%**
319						
320	Facilities					
321		Facility And Park Rentals (Short Term)	30,000.00	29,000.00	(1,000.00)	-3%
322		Alcohol Use Fee	2,500.00	2,500.00	-	0%
323		Housing Rentals/Leases	7,200.00	7,200.00	-	0%
324		Total Revenue	39,700.00	38,700.00	(1,000.00)	-3%
325						
326		FT Wages - Facilities	95,000.00	52,300.00	(42,700.00)	-45%
327		PT Wages	4,421.00	4,421.00	-	0%
328		Payroll Tax	12,475.00	7,100.00	(5,375.00)	-43%
329		PERS	11,980.00	6,710.00	(5,270.00)	-44%
330		Health Insurance	20,410.00	10,561.00	(9,849.00)	-48%
331		Life And Disability Ins	1,000.00	1,000.00	-	0%
332		Cell Phone	2,350.00	1,500.00	(850.00)	-36%
333		Fuel For Facilities	5,400.00	5,400.00	-	0%

		2018	2019	$	%
Program	Title	Budgeted	Proposed	Difference	Difference
334	Janitorial Supplies	13,000.00	13,000.00	-	0%
335	Maintenance Supplies	19,000.00	19,000.00	-	0%
336	Over Time	410.00	1,000.00	590.00	144%
337	Prof Fees - Other	525.00	68,521.00	67,996.00	12952%
338	Repair And Maint - Bldg.	4,400.00	4,400.00	-	0%
339	Telephone And Communication	900.00	500.00	(400.00)	-44%
340	Utilities - Electricity	23,500.00	23,500.00	-	0%
341	Total Expense	214,771.00	218,913.00	4,142.00	128.35
342					
343	**Difference**	**(175,071.00)**	**(180,213.00)**	**(5,142.00)**	**3%**

	Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
344						
345	Aquatics General					
346		Donations	1,000.00	1,000.00	-	0%
347		Total Revenue	1,000.00	1,000.00	-	-
348						
349		FT Wages	257,435.00	202,500.00	(54,935.00)	-21%
350		PT Wages	40,125.00	43,135.00	3,010.00	8%
351		Payroll Tax	31,400.00	26,000.00	(5,400.00)	-17%
352		PERS	35,200.00	28,300.00	(6,900.00)	-20%
353		Health Insurance	44,055.00	35,000.00	(9,055.00)	-21%
354		Life And Disability Ins	2,500.00	2,500.00	-	0%
355		Office Or Class Supplies	8,500.00	8,500.00	-	0%
356		Small Tools And Equipment	2,000.00	2,000.00	-	0%
357		Telephone And Communication	4,100.00	5,200.00	1,100.00	27%
358		Mileage	700.00	700.00	-	0%
359		Advertisement	1,000.00	1,000.00	-	0%
360		Repair & Maint Equipment	500.00	500.00	-	0%
361		Dues And Subscriptions	1,000.00	1,000.00	-	0%
362		Repair & Maint - Computers	120.00	-	(120.00)	-100%

	Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
363		Cell Phone	2,160.00	2,160.00	-	0%
364		Travel Other Than Mileage	2,000.00	2,000.00	-	0%
365		Empl Background Chks	-	160.00	160.00	
366		Prof Fees - Other	200.00	200.00	-	0%
367		Printing And Binding	250.00	250.00	-	0%
368		Registration & Tuition	1,000.00	1,000.00	-	0%
369		Total Expense	434,245.00	362,105.00	(72,140.00)	-17%
370						
371		**Total Revenue**	**(433,245.00)**	**(361,105.00)**	**72,140.00**	**-17%**
372						
373	Aquatics Facility					
374		Facility And Park Rentals (Short Term)	44,572.00	44,572.00	-	0%
375		Total Revenue	44,572.00	44,572.00	-	-
376						
377		FT Wages	117,600.00	122,800.00	5,200.00	4%
378		PT Wages	39,060.00	41,795.00	2,735.00	7%
379		Payroll Tax	19,165.00	19,800.00	635.00	3%
380		PERS	14,935.00	18,500.00	3,565.00	24%
381		Health Insurance	21,565.00	21,910.00	345.00	2%
382		Life And Disability Ins	1,200.00	1,200.00	-	0%
383		Cell Phone	1,080.00	1,080.00	-	0%
384		Empl Background Chks	70.00	60.00	(10.00)	-14%
385		Fuel For Facilities	110,000.00	110,000.00	-	0%
386		Janitorial Supplies	10,000.00	10,000.00	-	0%
387		Leases And Rentals	1,500.00	1,500.00	-	0%

	Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
388		Machinery & Equipment	500.00	-	(500.00)	-100%
389		Maintenance Supplies	23,000.00	23,000.00	-	0%
390		Mileage	400.00	400.00	-	0%
391		Prof Fees - Other	3,800.00	3,800.00	-	0%
392		Prof Fees Intergovernmental	1,000.00	1,000.00	-	0%
393		Registration & Tuition	750.00	750.00	-	0%
394		Repair & Maint Equipment	13,000.00	13,000.00	-	0%
395		Repair And Maint - Bldg.	1,500.00	1,500.00	-	0%
396		Small Tools And Equipment	20,000.00	20,000.00	-	0%
397		Supplies- Chemicals	35,000.00	35,000.00	-	0%
398		Travel Other Than Mileage	100.00	100.00	-	0%
399		Utilities - Electricity	130,000.00	130,000.00	-	0%
400		Utilities - Sewer	37,000.00	37,000.00	-	0%
401		Utilities - Waste Disposal	3,000.00	3,000.00	-	0%
402		Utilities-Water	7,500.00	7,500.00	-	0%
403		Total Expense	612,725.00	624,695.00	11,970.00	2%
404						
405		**Difference**	**(568,153.00)**	**(580,123.00)**	**(11,970.00)**	**2%**
406						

Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
Swim Lessons					
	Program Fees	307,806.13	330,900.00	23,093.87	8%
	Total Revenue	307,806.13	330,900.00	23,093.87	0.08
	PT Wages	126,524.00	136,100.00	9,576.00	8%
	Payroll Tax	18,184.00	19,721.00	1,537.00	8%
	PERS	6,650.00	7,200.00	550.00	8%
	Credit Card Fees	345.00	-	(345.00)	-100%
	Empl Background Chks	120.00	120.00	-	0%
	Office Or Class Supplies	1,000.00	500.00	(500.00)	-50%
	Registration & Tuition	-	450.00	450.00	
	Small Tools And Equipment	1,000.00	1,000.00	-	0%
	Total Expense	153,823.00	165,091.00	11,268.00	7%
	Difference	**153,983.13**	**165,809.00**	**11,825.87**	**8%**

Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
Water Exercise					
	Program Fees	38,494.00	34,760.00	(3,734.00)	-10%
	Total Revenue	38,494.00	34,760.00	(3,734.00)	-10%
	PT Wages	25,805.00	26,836.00	1,031.00	4%
	Payroll Tax	3,740.00	3,892.00	152.00	4%
	Small Tools And Equipment	1,500.00	1,000.00	(500.00)	-33%
	Empl Background Chks	34.00	34.00	-	0%
	Registration & Tuition	800.00	800.00	-	0%
	Total Expense	31,879.00	32,562.00	683.00	2%
	Difference	**6,615.00**	**2,198.00**	**(4,417.00)**	**-67%**

Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
Open Swim					
	Activity Fees	355,499.00	355,499.00	-	0%
	Event Admissions	15,000.00	15,000.00	-	0%
	Donations	3,000.00	-	(3,000.00)	-100%
	Total Revenue	373,499.00	370,499.00	(3,000.00)	-1%
	PT Wages	208,783.00	190,732.00	(18,051.00)	-9%
	RPT Wages	75,671.00	77,740.00	2,069.00	3%
	Payroll Tax	42,215.00	40,000.00	(2,215.00)	-5%
	PERS	15,395.00	16,135.00	740.00	5%
	Health Insurance	20,800.00	21,125.00	325.00	2%
	Life And Disability Ins	1,200.00	1,200.00	-	0%
	Advertisement	1,000.00	100.00	(900.00)	-90%
	Dues And Subscriptions	-	1,158.00	1,158.00	
	Empl Background Chks	128.00	200.00	72.00	56%
	Office Or Class Supplies	1,250.00	1,500.00	250.00	20%
	Registration & Tuition	300.00	1,420.00	1,120.00	373%
	Small Tools And Equipment	3,000.00	3,000.00	-	0%
	Total Expense	369,742.00	354,310.00	(15,432.00)	-4%
	Difference	**3,757.00**	**16,189.00**	**12,432.00**	**331%**

Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
Birthday Parties					
	Activity Fees	44,167.00	29,775.00	(14,392.00)	-33%
	Total Revenue	44,167.00	29,775.00	(14,392.00)	-33%
	PT Wages	1,750.00	600.00	(1,150.00)	-66%
	Payroll Tax	280.00	100.00	(180.00)	-64%
	Office Or Class Supplies	4,000.00	4,000.00	-	0%
	Leases And Rentals	100.00	100.00	-	0%
	Total Expense	6,130.00	4,800.00	(1,330.00)	-22%
	Difference	**38,037.00**	**24,975.00**	**(13,062.00)**	**-34%**
Swim Team					
	Program Fees	197,000.00	207,300.00	10,300.00	5%
	Other Fees & Charges	60,200.00	61,000.00	800.00	1%
	Total Revenue	257,200.00	268,300.00	11,100.00	4%
	FT Wages	65,966.00	69,095.00	3,129.00	5%
	Over Time	1,000.00	1,000.00	-	0%
	PT Wages	49,511.58	54,000.00	4,488.42	9%
	Payroll Tax	13,610.00	15,600.00	1,990.00	15%
	PERS	16,465.00	16,800.00	335.00	2%
	Cell Phone	700.00	700.00	-	0%
	Credit Card Fees	7,700.00	-	(7,700.00)	-100%
	Empl Background Chks	75.00	75.00	-	0%

Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
	Fuel Consumer - Vehicles	100.00	100.00	-	0%
	Health Insurance	13,140.00	13,355.00	215.00	2%
	Life And Disability Ins	630.00	630.00	-	0%
	Meet Fees And USA Reg Fees	52,000.00	58,000.00	6,000.00	12%
	Mileage	3,500.00	3,500.00	-	0%
	Office Or Class Supplies	1,000.00	1,000.00	-	0%
	Registration & Tuition	-	1,000.00	1,000.00	
	Telephone And Communication	300.00	300.00	-	0%
	Travel Other Than Mileage	5,000.00	5,000.00	-	0%
	Total Expense	230,697.58	240,155.00	9,457.42	4%
	Difference	**26,502.42**	**28,145.00**	**1,642.58**	**6%**

	Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
496	**Masters Team**					
497		Program Fees	103,700.00	111,996.00	8,296.00	8%
498		Total Revenue	103,700.00	111,996.00	8,296.00	8%
499						
500		FT Wages	56,865.00	61,500.00	4,635.00	8%
501		PT Wages	5,575.00	8,550.00	2,975.00	53%
502		Payroll Tax	7,360.00	8,200.00	840.00	11%
503		PERS	7,225.00	8,565.00	1,340.00	19%
504		Health Insurance	10,400.00	10,561.00	161.00	2%
505		Life And Disability Ins	565.00	565.00	-	0%
506		Credit Card Fees	3,100.00	3,359.88	259.88	8%
507		Office Or Class Supplies	200.00	200.00	-	0%
508		Mileage	250.00	250.00	-	0%
509		Travel Other Than Mileage	1,000.00	1,000.00	-	0%
510		Registration & Tuition	500.00	500.00	-	0%
511		Total Expense	93,040.00	103,250.88	10,210.88	11%
512						
513		**Difference**	**10,660.00**	**8,745.12**	**(1,914.88)**	**-18%**
514						

	Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
515	Water Safety					
516		Program Fees	13,422.25	26,000.00	12,577.75	94%
517		Total Revenue	13,422.25	26,000.00	12,577.75	94%
518						
519		PT Wages	7,950.00	1,850.00	(6,100.00)	-77%
520		Payroll Tax	1,127.38	265.00	(862.38)	-76%
521		PERS	611.00	611.00	-	0%
522		Office Or Class Supplies	750.00	-	(750.00)	-100%
523		Small Tools And Equipment	-	2,000.00	2,000.00	
524		Registration & Tuition	4,000.00	4,600.00	600.00	15%
525		Total Expense	14,438.38	9,326.00	(5,112.38)	-35%
526						
527		**Difference**	**(1,016.13)**	**16,674.00**	**17,690.13**	**-1741%**
528						

	Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
529	Sailing					
530		Program Fees	74,202.25	90,000.00	15,797.75	21%
531		Other Fees & Charges	-	600.00	600.00	
532		Donations	3,500.00	76,000.00	72,500.00	2071%
533		Sale Of Scrap And Junk	-	18,800.00	18,800.00	
534		Total Revenue	77,702.25	185,400.00	107,697.75	139%
535						
536		PT Wages	35,000.00	38,500.00	3,500.00	10%
537		Over Time	150.00	150.00	-	0%
538		Payroll Tax	5,100.00	5,470.00	370.00	7%
539		Maintenance Supplies	3,600.00	3,100.00	(500.00)	-14%
540		Advertisement	350.00	550.00	200.00	57%
541		Empl Background Chks	400.00	400.00	-	0%
542		Fuel Consumed - Vehicles	720.00	720.00	-	0%
543		Leases And Rentals	-	18,000.00	18,000.00	
544		Machinery & Equipment	5,250.00	104,000.00	98,750.00	1881%
545		Maintenance Supplies	250.00	250.00	-	0%

	Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
546		Prof Fees - Other	1,200.00	1,200.00	-	0%
547		Prof Fees Intergovernmental	600.00	600.00	-	0%
548		Registration & Tuition	1,400.00	1,400.00	-	0%
549		Repair & Maint Equipment	600.00	1,600.00	1,000.00	167%
550		Small Tools And Equipment	800.00	800.00	-	0%
551		Telephone And Communication	360.00	360.00	-	0%
552		Travel Other Than Mileage	450.00	450.00	-	0%
553		Total Expense	56,230.00	177,550.00	121,320.00	216%
554						
555		**Difference**	**21,472.25**	**7,850.00**	**(13,622.25)**	**-63%**
556						
557	Boating/Kayaking					
558		Program Fees	45,326.00	49,000.00	3,674.00	8%
559		Contracted Class Program Fees	58,000.00	60,000.00	2,000.00	3%
560		Total Revenue	103,326.00	109,000.00	5,674.00	5%
561						
562		PT Wages	22,500.00	22,000.00	(500.00)	-2%
563		Payroll Tax	3,300.00	3,000.00	(300.00)	-9%
564		Advertisement	350.00	550.00	200.00	57%
565		Contracted Class Fees	46,400.00	48,000.00	1,600.00	3%
566		Empl Background Chks	250.00	250.00	-	0%
567		Fuel Consumed - Vehicles	250.00	250.00	-	0%
568		Machinery & Equipment	3,000.00	2,000.00	(1,000.00)	-33%
569		Maintenance Supplies	650.00	750.00	100.00	15%
570		Office Or Class Supplies	1,500.00	1,500.00	-	0%

Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
	Over Time	200.00	850.00	650.00	325%
	Prof Fees Intergovernmental	100.00	-	(100.00)	-100%
	Registration & Tuition	650.00	650.00	-	0%
	Repair & Maint Equipment	400.00	400.00	-	0%
	Small Tools And Equipment	500.00	-	(500.00)	-100%
	Telephone And Communication	360.00	240.00	(120.00)	-33%
	Travel Other Than Mileage	450.00	550.00	100.00	22%
	Total Expenses	80,860.00	80,990.00	130.00	0%
	Difference	**22,466.00**	**28,010.00**	**5,544.00**	**25%**

Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
Concessions					
	Concession Proceeds	31,757.55	31,757.55	-	0%
	Total Revenue	31,757.55	31,757.55	-	-
	Items For Resale	19,000.00	19,000.00	-	0%
	Total Expenses	19,000.00	19,000.00	-	-
	Difference	**12,757.55**	**12,757.55**		
Art Classes					
	Contracted Class Program Fees	28,186.73	23,787.50	(4,399.23)	-16%
	Total Revenue	28,186.73	23,787.50	(4,399.23)	-16%
	Office Or Class Supplies	250.00	75.00	(175.00)	-70%
	Small Tools And Equipment	250.00	100.00	(150.00)	-60%
	Contracted Class Fees	20,312.25	15,580.81	(4,731.44)	-23%
	Total Expenses	20,812.25	15,755.81	(5,056.44)	-24%
	Difference	7,374.48	8,031.69	657.21	9%

Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
Pottery					
	Program Fees	67,955.00	80,000.00	12,045.00	18%
	Other Fees & Charges	6,500.00	7,500.00	1,000.00	15%
	Donations	-	850.00	850.00	
	Total Revenue	74,455.00	88,350.00	13,895.00	19%
	PT Wages	37,000.00	40,000.00	3,000.00	8%
	Payroll Tax	5,525.00	5,900.00	375.00	7%
	Office Or Class Supplies	7,000.00	8,000.00	1,000.00	14%
	Small Tools And Equipment	2,000.00	1,000.00	(1,000.00)	-50%
	Mileage	250.00	250.00	-	0%
	Repair & Maint Equipment	1,500.00	1,500.00	-	0%
	Other Machinery & Equipment	5,000.00	5,000.00	-	0%
	Travel Other Than Mileage	150.00	150.00	-	0%
	Empl Background Chks	300.00	150.00	(150.00)	-50%
	Prof Fees - Other	1,000.00	1,000.00	-	0%
	Registration & Tuition	500.00	500.00	-	0%
	Total Expenses	60,225.00	63,450.00	3,225.00	5%
	Difference	**14,230.00**	**24,900.00**	**10,670.00**	**75%**

Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
Music and Dance					
	Program Fees	1,402.55	-	(1,402.55)	-100%
	Contracted Class Program Fees	18,296.25	15,585.00	(2,711.25)	-15%
	Total Revenue	19,698.80	15,585.00	(4,113.80)	-21%
	PT Wages	660.00	-	(660.00)	-100%
	Payroll Tax	110.00	-	(110.00)	-100%
	Contracted Class Fees	12,810.00	10,909.50	(1,900.50)	-15%
	Total Expenses	13,580.00	10,909.50	(2,670.50)	-20%
	Difference	**6,118.80**	**4,675.50**	**(1,443.30)**	**-24%**

	Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
637	Y&T Summer Camps					
638		Program Fees	81,400.00	120,000.00	38,600.00	47%
639		Contracted Class Program Fees	69,942.00	28,000.00	(41,942.00)	-60%
640		Total Revenue	151,342.00	148,000.00	(3,342.00)	-2%
641						
642		PT Wages	44,863.00	50,500.00	5,637.00	13%
643		Payroll Tax	6,755.00	7,300.00	545.00	8%
644		Office Or Class Supplies	9,000.00	10,000.00	1,000.00	11%
645		Small Tools And Equipment	300.00	300.00	-	0%
646		Advertisement	200.00	-	(200.00)	-100%
647		Contracted Class Fees	47,600.00	19,600.00	(28,000.00)	-59%
648		Empl Background Chks	340.00	340.00	-	0%
649		Total Expense	109,058.00	88,040.00	(21,018.00)	-19%
650						
651		**Difference**	**42,284.00**	**59,960.00**	**17,676.00**	**42%**
652						
653	Misc. Outdoor					
654		Contracted Class Program Fees	40,520.00	21,000.00	(19,520.00)	-48%
655		Total Revenue	40,520.00	21,000.00	(19,520.00)	-48%
656						
657		Contracted Class Fees	32,000.00	15,750.00	(16,250.00)	-51%
658		Total Expense	32,000.00	15,750.00	(16,250.00)	-51%
659						
660		**Difference**	**8,520.00**	**5,250.00**	**(3,270.00)**	**-38%**

Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
Adult Cultural					
	Program Fees	11,000.00	14,000.00	3,000.00	27%
	Contracted Class Program Fees	6,221.00	7,500.00	1,279.00	21%
	Total Revenue	17,221.00	21,500.00	4,279.00	25%
	PT Wages	5,500.00	6,000.00	500.00	9%
	Payroll Tax	805.00	875.00	70.00	9%
	Office Or Class Supplies	700.00	1,000.00	300.00	43%
	Contracted Class Fees	3,750.00	5,250.00	1,500.00	40%
	Empl Background Chks	150.00	75.00	(75.00)	-50%
	Total Expenses	10,905.00	13,200.00	2,295.00	21%
	Difference	**6,316.00**	**8,300.00**	**1,984.00**	**31%**

Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
Outdoor General					
	FT Wages	67,000.00	72,460.00	5,460.00	8%
	PT Wages	2,000.00	-	(2,000.00)	-100%
	Payroll Tax	7,785.00	7,970.00	185.00	2%
	PERS	8,510.00	9,300.00	790.00	9%
	Health Insurance	10,400.00	10,561.00	161.00	2%
	Life And Disability Ins	620.00	620.00	-	0%
	Advertisement	350.00	50.00	(300.00)	-86%
	Cell Phone	1,120.00	1,120.00	-	0%
	Dues And Subscriptions	250.00	250.00	-	0%
	Mileage	650.00	650.00	-	0%
	Office Or Class Supplies	250.00	450.00	200.00	80%
	Registration & Tuition	1,550.00	1,550.00	-	0%
	Repair & Maint - Computers	50.00	50.00	-	0%
	Small Tools And Equipment	400.00	550.00	150.00	38%
	Telephone And Communication	-	120.00	120.00	
	Travel Other Than Mileage	1,550.00	1,550.00	-	0%
	Total Expenses	**102,485.00**	**107,251.00**	**4,766.00**	**5%**

	Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
695	Sports General					
696		FT Wages	70,100.00	73,560.00	3,460.00	5%
697		Payroll Tax	7,680.00	8,050.00	370.00	5%
698		PERS	7,710.00	9,500.00	1,790.00	23%
699		Health Insurance	10,400.00	10,561.00	161.00	2%
700		Life And Disability Ins	720.00	720.00	-	0%
701		Cell Phone	1,080.00	1,080.00	-	0%
702		Dues And Subscriptions	50.00	50.00	-	0%
703		Leases And Rentals	500.00	500.00	-	0%
704		Mileage	350.00	350.00	-	0%
705		Office Or Class Supplies	1,000.00	1,000.00	-	0%
706		Registration & Tuition	500.00	900.00	400.00	80%
707		Repair & Maint - Computers	120.00	120.00	-	0%
708		Small Tools And Equipment	1,000.00	1,000.00	-	0%
709		Telephone And Communication	144.00	144.00	-	0%
710		Travel Other Than Mileage	200.00	1,800.00	1,600.00	800%
711		Total Expenses	101,554.00	109,335.00	7,781.00	8%
712						

Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
Fitness					
	Program Fees	21,313.00	25,575.60	4,262.60	20%
	Contracted Class Program Fees	44,000.00	40,000.00	(4,000.00)	-9%
	Total Revenue	65,313.00	65,575.60	262.60	0%
	PT Wages	5,750.00	6,250.00	500.00	9%
	Payroll Tax	830.00	900.00	70.00	8%
	Office Or Class Supplies	200.00	200.00	-	0%
	Small Tools And Equipment	200.00	200.00	-	0%
	Contracted Class Fees	31,500.00	28,000.00	(3,500.00)	-11%
	Empl Background Chks	140.00	140.00	-	0%
	Total Expenses	38,620.00	35,690.00	(2,930.00)	-8%
	Difference	**26,693.00**	**29,885.60**	**3,192.60**	**12%**

Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
Tennis					
	Program Fees	8,133.00	24,900.00	16,767.00	206%
	Contracted Class Program Fees	64,575.00	-	(64,575.00)	-100%
	Total Revenue	72,708.00	24,900.00	(47,808.00)	-66%
	PT Wages	4,000.00	8,000.00	4,000.00	100%
	Payroll Tax	600.00	1,000.00	400.00	67%
	Contracted Class Fees	53,287.50	-	(53,287.50)	-100%
	Empl Background Chks	-	50.00	50.00	
	Office Or Class Supplies	150.00	150.00	-	0%
	Repair & Maint Equipment	150.00	150.00	-	0%
	Small Tools And Equipment	150.00	500.00	350.00	233%
	Total Expense	58,337.50	9,850.00	(48,487.50)	-83%
	Difference	**14,370.50**	**15,050.00**	**679.50**	**5%**

	Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
744	Sports Classes/Camps					
745		Program Fees	32,088.00	75,000.00	42,912.00	134%
746		Contracted Class Program Fees	154,000.00	80,000.00	(74,000.00)	-48%
747		Total Revenue	186,088.00	155,000.00	(31,088.00)	-17%
748						
749		PT Wages	9,350.00	9,350.00	-	0%
750		Payroll Tax	1,510.00	1,520.00	10.00	1%
751		Office Or Class Supplies	4,300.00	4,300.00	-	0%
752		Small Tools And Equipment	1,000.00	1,000.00	-	0%
753		Contracted Class Fees	118,000.00	60,000.00	(58,000.00)	-49%
754		Empl Background Chks	-	170.00	170.00	
755		Total Expense	134,160.00	76,340.00	(57,820.00)	-43%
756						
757		**Difference**	**51,928.00**	**78,660.00**	**26,732.00**	**51%**
758						
759						

	Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
760	Outdoor Adventures					
761		Program Fees	72,500.00	84,000.00	11,500.00	16%
762		Contracted Class Program Fees	66,787.00	60,000.00	(6,787.00)	-10%
763		Equipment And Vehicles Rentals (Short-te	-	1,600.00	1,600.00	
764		Donations	4,000.00	-	(4,000.00)	-100%
765		Total Revenue	143,287.00	145,600.00	2,313.00	2%
766						
767		Over Time	1,800.00	1,800.00	-	0%
768		PT Wages	34,500.00	36,800.00	2,300.00	7%
769		Payroll Tax	5,520.00	5,450.00	(70.00)	-1%
770		Maintenance Supplies	1,500.00	1,600.00	100.00	7%
771		Office Or Class Supplies	3,200.00	4,500.00	1,300.00	41%
772		Fuel Consumed - Vehicles	1,850.00	1,850.00	-	0%
773		Small Tools And Equipment	550.00	650.00	100.00	18%
774		Telephone And Communication	360.00	520.00	160.00	44%
775		Mileage	-	100.00	100.00	
776		Advertisement	-	600.00	600.00	
777		Repair & Maint Equipment	550.00	450.00	(100.00)	-18%
778		Dues And Subscriptions	350.00	350.00	-	0%
779		Prof Fees Intergovernmental	850.00	850.00	-	0%
780		Machinery & Equipment	8,000.00	3,000.00	(5,000.00)	-63%
781		Travel Other Than Mileage	450.00	650.00	200.00	44%

Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
	Participant Travel	350.00	350.00	-	0%
	Contracted Class Fees	52,000.00	48,000.00	(4,000.00)	-8%
	Empl Background Chks	450.00	350.00	(100.00)	-22%
	Registration & Tuition	850.00	450.00	(400.00)	-47%
	Prof Fees - Other	-	400.00	400.00	
	Total Expense	113,130.00	108,720.00	(4,410.00)	-4%
	Difference	**30,157.00**	**36,880.00**	**6,723.00**	**22%**

	Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
791	Sport League's					
792		Program Fees	78,001.00	81,901.05	3,900.05	5%
793		Total Revenue	78,001.00	81,901.05	3,900.05	5%
794						
795		PT Wages	10,000.00	9,000.00	(1,000.00)	-10%
796		Payroll Tax	1,500.00	1,500.00	-	0%
797		Office Or Class Supplies	12,350.00	12,350.00	-	0%
798		Small Tools And Equipment	1,000.00	1,000.00	-	0%
799		Leases And Rentals	1,000.00	-	(1,000.00)	-100%
800		Repair & Maint Equipment	400.00	400.00	-	0%
801		Prof Fees Intergovernmental	17,000.00	15,000.00	(2,000.00)	-12%
802		Empl Background Chks	150.00	150.00	-	0%
803		Prof Fees - Other	3,000.00	3,000.00	-	0%
804		Registration & Tuition	600.00	-	(600.00)	-100%
805		Total Expense	47,000.00	42,400.00	(4,600.00)	-10%
806						
807		**Difference**	**31,001.00**	**39,501.05**	**8,500.05**	**27%**
808						
809						

Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
Ski Bus					
	Program Fees	22,000.00	25,500.00	3,500.00	16%
	Contracted Class Program Fees	16,494.00	13,000.00	(3,494.00)	-21%
	Total Revenue	38,494.00	38,500.00	6.00	0%
	PT Wages	8,000.00	6,500.00	(1,500.00)	-19%
	Payroll Tax	1,280.00	1,000.00	(280.00)	-22%
	Fuel Consumed - Vehicles	1,750.00	1,750.00	-	0%
	Small Tools And Equipment	300.00	120.00	(180.00)	-60%
	Telephone And Communication	120.00	120.00	-	0%
	Travel Other Than Mileage	100.00	-	(100.00)	-100%
	Participant Travel	2,000.00	4,000.00	2,000.00	100%
	Contracted Class Fees	15,000.00	12,000.00	(3,000.00)	-20%
	Empl Background Chks	550.00	250.00	(300.00)	-55%
	Prof Fees - Other	300.00	-	(300.00)	-100%
	Office Or Class Supplies	500.00	350.00	(150.00)	-30%
	Total Expense	29,900.00	26,090.00	(3,810.00)	-13%
	Difference	**8,594.00**	**12,410.00**	**3,816.00**	**44%**

	Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
830						
831	Gymnastics General					
832		FT Wages	54,000.00	59,040.00	5,040.00	9%
833		Payroll Tax	6,500.00	7,500.00	1,000.00	15%
834		PERS	4,800.00	7,580.00	2,780.00	58%
835		Health Insurance	8,165.00	8,449.00	284.00	3%
836		Life And Disability Ins	685.00	685.00	-	0%
837		Office Or Class Supplies	1,200.00	1,200.00	-	0%
838		Small Tools And Equipment	5,300.00	5,300.00	-	0%
839		Telephone And Communication	140.00	120.00	(20.00)	-14%
840		Mileage	600.00	600.00	-	0%
841		Advertisement	400.00	400.00	-	0%
842		Cell Phone	1,080.00	1,080.00	-	0%
843		Repair & Maint - Computers	65.00	65.00	-	0%
844		Empl Background Chks	200.00	200.00	-	0%
845		Prof Fees - Other	500.00	500.00	-	0%
846		Registration & Tuition	1,200.00	1,200.00	-	0%
847		**Total Expenses**	**84,835.00**	**93,919.00**	**9,084.00**	**11%**
848						

Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
Gymnastics Classes					
	Program Fees	140,427.00	155,000.00	14,573.00	10%
	Donations	2,000.00	10,000.00	8,000.00	400%
	Total Revenue	142,427.00	165,000.00	22,573.00	16%
	FT Wages	20,200.00	20,200.00	-	0%
	PT Wages	36,300.00	38,297.00	1,997.00	6%
	RPT Wages	20,000.00	22,725.00	2,725.00	14%
	Payroll Tax	13,000.00	11,500.00	(1,500.00)	-12%
	PERS	5,290.00	6,775.00	1,485.00	28%
	Health Insurance	9,695.00	10,033.00	338.00	3%
	Life And Disability Ins	500.00	500.00	-	0%
	Office Or Class Supplies	1,200.00	1,200.00	-	0%
	Small Tools And Equipment	6,400.00	6,400.00	-	0%
	Telephone And Communication	115.00	115.00	-	0%
	Repair & Maint Equipment	150.00	150.00	-	0%
	Cell Phone	615.00	615.00	-	0%
	Repair & Maint - Computers	60.00	60.00	-	0%
	Empl Background Chks	225.00	225.00	-	0%
	Other Machinery & Equipment	2,000.00	10,000.00	8,000.00	400%
	Total Expense	115,750.00	128,795.00	13,045.00	11%
	Difference	**26,677.00**	**36,205.00**	**9,528.00**	**36%**

Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
Gymnastics Classes					
	Program Fees	39,507.00	46,207.80	6,700.80	17%
	Total Revenue	39,507.00	46,207.80	6,700.80	0.17
	PT Wages	13,750.00	13,000.00	(750.00)	-5%
	Payroll Tax	2,525.00	2,400.00	(125.00)	-5%
	Office Or Class Supplies	2,600.00	2,600.00	-	0%
	Small Tools And Equipment	100.00	800.00	700.00	700%
	Cell Phone	100.00	100.00	-	0%
	Empl Background Chks	150.00	150.00	-	0%
	Total Expense	19,225.00	19,050.00	(175.00)	-1%
	Difference	**20,282.00**	**27,157.80**	**6,875.80**	**34%**

	Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
889	Gym Team					
890		Program Fees	144,500.00	145,000.00	500.00	0%
891		Total Revenue	144,500.00	145,000.00	500.00	0%
892						
893		FT Wages	50,000.00	56,670.00	6,670.00	13%
894		Over Time	1,000.00	1,000.00	-	0%
895		PT Wages	28,000.00	29,540.00	1,540.00	6%
896		RPT Wages	17,000.00	18,560.00	1,560.00	9%
897		Payroll Tax	13,000.00	12,500.00	(500.00)	-4%
898		PERS	8,100.00	10,925.00	2,825.00	35%
899		Health Insurance	14,080.00	15,314.00	1,234.00	9%
900		Life And Disability Ins	560.00	560.00	-	0%
901		Credit Card Fees	3,817.00	3,817.00	-	0%
902		Office Or Class Supplies	500.00	500.00	-	0%
903		Fuel Consumed - Vehicles	200.00	300.00	100.00	50%
904		Telephone And Communication	445.00	445.00	-	0%
905		Mileage	1,000.00	500.00	(500.00)	-50%
906		Dues And Subscriptions	1,000.00	800.00	(200.00)	-20%
907		Cell Phone	1,225.00	1,225.00	-	0%
908		Travel Other Than Mileage	1,200.00	1,200.00	-	0%
909		Repair & Maint - Computers	88.00	88.00	-	0%
910		Total Expense	141,215.00	153,944.00	12,729.00	9%
911						
912		**Difference**	**3,285.00**	**(8,944.00)**	**(12,229.00)**	**(0.09)**
913						

Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
Gym Admissions					
	Activity Fees	8,000.00	10,000.00	2,000.00	25%
	Total Revenue	8,000.00	10,000.00	2,000.00	0.25
	PT Wages	5,500.00	6,000.00	500.00	9%
	Payroll Tax	840.00	820.00	(20.00)	-2%
	Empl Background Chks	35.00	-	(35.00)	-100%
	Other Machinery & Equipment	100.00	100.00	-	0%
	Total Expenses	6,475.00	6,920.00	445.00	7%
	Difference	**1,525.00**	**3,080.00**	**1,555.00**	**102%**

	Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
927	Recreation Administration					
928		FT Wages	145,000.00	203,860.00	58,860.00	41%
929		PT Wages-Special Needs	8,720.00	12,000.00	3,280.00	38%
930		RPT Wages	18,000.00	-	(18,000.00)	-100%
931		Payroll Tax	16,000.00	19,000.00	3,000.00	19%
932		PERS	18,170.00	26,155.00	7,985.00	44%
933		Health Insurance	26,531.00	27,460.00	929.00	4%
934		Life And Disability Ins	600.00	600.00	-	0%
935		Credit Card Fees	75,000.00	75,000.00	-	0%
936		Office Or Class Supplies	350.00	350.00	-	0%
937		Small Tools And Equipment	500.00	500.00	-	0%
938		Computer Software	1,800.00	1,800.00	-	0%
939		Telephone And Communication	5,750.00	5,750.00	-	0%
940		Mileage	500.00	500.00	-	0%
941		Advertisement	2,000.00	2,000.00	-	0%
942		Dues And Subscriptions	1,000.00	1,000.00	-	0%
943		Cell Phone	2,376.00	2,376.00	-	0%
944		Travel Other Than Mileage	3,000.00	3,000.00	-	0%
945		Repair & Maint - Computers	120.00	120.00	-	0%
946		Empl Background Chks	100.00	100.00	-	0%
947		Registration & Tuition	1,500.00	1,500.00	-	0%
948		Help Line	31,000.00	31,000.00	-	0%
949		**Total Expense**	**358,017.00**	**414,071.00**	**56,054.00**	**16%**

Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
Teen Centered Programs					
	Concession Proceeds	-	2,025.00	2,025.00	
	Program Fees	5,065.00	10,175.00	5,110.00	101%
	Donations	2,500.00	3,500.00	1,000.00	40%
	Total Revenue	7,565.00	15,700.00	8,135.00	108%
	PT Wages	33,000.00	35,000.00	2,000.00	6%
	Payroll Tax	4,980.00	5,100.00	120.00	2%
	Office Or Class Supplies	3,400.00	5,900.00	2,500.00	74%
	Fuel Consumed - Vehicles	-	300.00	300.00	
	Small Tools And Equipment	500.00	500.00	-	0%
	Advertisement	400.00	300.00	(100.00)	-25%
	Leases And Rentals	-	1,200.00	1,200.00	
	Prof Fees Intergovernmental	300.00	1,250.00	950.00	317%
	Machinery & Equipment	5,000.00	2,000.00	(3,000.00)	-60%
	Mileage	500.00	250.00	(250.00)	-50%
	Repair & Maint - Computers	175.00	150.00	(25.00)	-14%
	Empl Background Chks	100.00	100.00	-	0%
	Prof Fees - Other	600.00	700.00	100.00	17%
	Registration & Tuition	-	600.00	600.00	
	Repair & Maint Equipment	500.00	250.00	(250.00)	-50%
	Total Expense	49,455.00	53,600.00	4,145.00	8%
	Difference	**(41,890.00)**	**(37,900.00)**	**3,990.00**	**-10%**

Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
Active Adult General					
	Donations	-	5,000.00	5,000.00	
	Total Revenue	-	5,000.00	5,000.00	
	FT Wages	67,170.00	72,630.00	5,460.00	8%
	Payroll Tax	5,677.00	6,210.00	533.00	9%
	PERS	8,530.00	9,320.00	790.00	9%
	Health Insurance	10,400.00	10,561.00	161.00	2%
	Life And Disability Ins	620.00	620.00	-	0%
	Office Or Class Supplies	1,000.00	400.00	(600.00)	-60%
	Small Tools And Equipment	-	5,000.00	5,000.00	#DIV/0!
	Mileage	500.00	-	(500.00)	-100%
	Dues And Subscriptions	500.00	500.00	-	0%
	Cell Phone	1,080.00	1,080.00	-	0%
	Registration & Tuition	1,000.00	500.00	(500.00)	-50%
	Total Expenses	96,477.00	106,821.00	10,344.00	11%
	Difference	**(96,477.00)**	**(101,821.00)**	**(5,344.00)**	**6%**

Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
Active Adult Classes					
	Program Fees	31,000.00	27,900.00	(3,100.00)	-10%
	Contracted Class Program Fees	8,605.00	-	(8,605.00)	-100%
	Donations	7,500.00	-	(7,500.00)	-100%
	Total Revenue	47,105.00	27,900.00	(19,205.00)	-41%
	PT Wages	2,800.00	17,460.00	14,660.00	524%
	RPT Wages	8,200.00	-	(8,200.00)	-100%
	Payroll Tax	1,800.00	2,700.00	900.00	50%
	PERS	1,290.00	-	(1,290.00)	-100%
	Office Or Class Supplies	6,310.00	3,000.00	(3,310.00)	-52%
	Contracted Class Fees	5,600.00	-	(5,600.00)	-100%
	Empl Background Chks	205.00	245.00	40.00	20%
	Misc.	7,500.00	-	(7,500.00)	-100%
	Total Expenses	33,705.00	23,405.00	(10,300.00)	-31%
	Difference	13,400.00	4,495.00	(8,905.00)	-66%

Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
Active Adult Events					
	Program Fees	-	25,600.00	25,600.00	
	Donations	-	20,000.00	20,000.00	
	Total Revenue	-	45,600.00	45,600.00	
	Office Or Class Supplies	-	3,250.00	3,250.00	
	Leases And Rentals	-	1,650.00	1,650.00	
	Participant Travel	-	3,000.00	3,000.00	
	Prof Fees - Other	-	10,000.00	10,000.00	
	Total Expenses	-	17,900.00	17,900.00	-
	Difference	**-**	**27,700.00**	**27,700.00**	**-**

Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
All Day Camps					
	Program Fees	43,875.00	67,000.00	23,125.00	53%
	Total Revenue	43,875.00	67,000.00	23,125.00	53%
	PT Wages	24,400.00	30,000.00	5,600.00	23%
	Payroll Tax	3,758.00	4,500.00	742.00	20%
	Office Or Class Supplies	3,250.00	7,000.00	3,750.00	115%
	Advertisement	-	1,000.00	1,000.00	
	Cell Phone	-	400.00	400.00	
	Empl Background Chks	150.00	150.00	-	0%
	Mileage	-	500.00	500.00	
	Over Time	1,000.00	-	(1,000.00)	-100%
	Participant Travel	-	3,000.00	3,000.00	
	Total Expenses	32,558.00	46,550.00	13,992.00	43%
	Difference	**11,317.00**	**20,450.00**	**9,133.00**	**81%**

	Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
1044	Youth and Teen General					
1045		FT Wages	70,060.00	73,540.00	3,480.00	5%
1046		Payroll Tax	5,898.00	6,280.00	382.00	6%
1047		PERS	8,898.00	9,450.00	552.00	6%
1048		Health Insurance	12,535.00	12,975.00	440.00	4%
1049		Life And Disability Ins	650.00	650.00	-	0%
1050		Office Or Class Supplies	150.00	150.00	-	0%
1051		Telephone And Communication	120.00	120.00	-	0%
1052		Mileage	200.00	200.00	-	0%
1053		Cell Phone	1,080.00	1,080.00	-	0%
1054		Travel Other Than Mileage	1,800.00	1,800.00	-	0%
1055		Repair & Maint - Computers	65.00	65.00	-	0%
1056		Registration & Tuition	900.00	900.00	-	0%
1057		**Total Expense**	**102,356.00**	**107,210.00**	**4,854.00**	**5%**
1058						

Program	Title	2018 Budgeted	2019 Proposed	$ Difference	% Difference
Youth and Teen Classes					
	Program Fees	8,884.00	26,000.00	17,116.00	193%
	Contracted Class Program Fees	60,000.00	53,000.00	(7,000.00)	-12%
	Total Revenue	68,884.00	79,000.00	10,116.00	15%
	PT Wages	3,500.00	12,000.00	8,500.00	243%
	Payroll Tax	552.00	1,800.00	1,248.00	226%
	Office Or Class Supplies	1,000.00	500.00	(500.00)	-50%
	Advertisement	300.00	-	(300.00)	-100%
	Contracted Class Fees	42,000.00	37,100.00	(4,900.00)	-12%
	Empl Background Chks	240.00	240.00	-	0%
	Total Expenses	47,592.00	51,640.00	4,048.00	9%
	Difference	**21,292.00**	**27,360.00**	**6,068.00**	**28%**
Intern Program					
	Intern Stipend	7,100.00	7,100.00	-	0%
	Office Or Class Supplies	270.00	270.00	-	0%
	Advertisement	200.00	200.00	-	
	Cell Phone	400.00	400.00	-	
	Empl Background Chks	360.00	360.00	-	0%
	Mileage			-	
	Total Expenses	**8,330.00**	**8,330.00**	**-**	**0%**