The grid below compares General Fund department surplus (deficit):

	Actual FY 2011-12	Actual YTD May 2013	Budget FY2012-13	DRAFT Budget FY 2013-14
Community Center	$(169,911)	$(84,169)	$(149,175)	$(185,448)
Recreation	128,445	82,734	52,483	33,027
Combined Rec & Community Center	**(41,466)**	**(1,435)**	**(96,692)**	**(152,421)**
Administration	75,952	62,787	(31,050)	3,012
Parks	102,204	113,342	43,425	55,994
Combined Rec, Com. Center, Parks, & Admin.	**136,690**	**174,694**	**(84,317)**	**(93,415)**
Fire (before Capital Reserve)	208,249	238,886	32,527	(19,875)
Fire Equipment Reserve	(130,000)	*	(30,000) *	
General Fund surplus(deficit)	**$214,939**	**$413,580**	**$(81,790)**	**$(113,290)**

* = The $30,000 transfer to the Fire Equipment Fund from the General Fund will be recorded before June 30, 2013.

Preliminary Budget assumptions include the following:

Revenues:

- Property taxes are the largest source of revenues for Cameron Park CSD. Property tax revenues are assumed to be flat and allocated in the Draft budget consistent with the current year and several past years:
    - 70% Fire
    - 18% Parks
    - 7% Administration
    - 5% Recreation
    - 0% Community Center

- Other revenues are forecasted from actual and potential new Program Fees, Special Events, Franchise Fees, and Facility rentals.

Personnel:

- Health benefits are assumed to increase 10%; budgeted health benefits are 110% of current year actual costs. Uncertainty does surround 2014 health care changes.
- New employee health benefit eligibility begins after six months of satisfactory performance; CPCSD does not include dependent coverage as a benefit.
- The revised CALPERs employer contribution is 19.185% for fiscal year (FY) 2013-14. The CalPERS future contribution rate (dated October 2012) for FY 2014-15 is projected at 20%
- All Fire Department personnel (16 plus two Battalion Chief Officers) are budgeted at top step in a 'not to exceed' contract with Cal Fire.
- As of July 1, 2013 Fire personnel costs will increase by 5% due to the end of furloughs.
- Step increases are included for eligible employees in Parks, Community Center, Recreation, and CC&Rs.

- Community Center Salaries-Permanent includes a Maintenance Foreman at 25% of the FTE personnel costs. The Community Center Maintenance Foreman is an approved FTE position; it was unfilled and unbudgeted during FY 2012-13.
- Community Center (CC) contractual service expense includes four facility workers at 20 hours per week each.
- Park contractual service equals: one 32 hour/week for seven months maintenance person and a three month full time summer maintenance person.
- Recreation contract services help in the sports programs.

Fire:

- No new Fire engines are budgeted.
- The last of seven payments of $45,950 for the Smeal Fire Engine lease with option to purchase is budgeted for September 1, 2013. The Purchase Option referred to a prepayment of the entire obligation.
- A Fire CIP reserve of $30,000 was included in the Fire Department budget FY2012-13 (and included in the projection). No Fire CIP reserve is included in the FY2013-14 budget
- A $162,787 FEMA Grant was awarded for fire equipment. CPCSD general fund will contribute $8,568 during FY 2013-14 for the new self-contained breathing apparatus (SCBA) equipment in addition to the grant money.

- The Fire Equipment Replacement Fund will start FY 2013-14 with over $300,000 in cash. During the fire season 2013-14, the new fire engine rentals will add $100,000 to this fund.
- The Fire Development Fees Fund will start FY 2013-14 with over $1, 200,000 in cash at El Dorado County.
- The Development Fund negative cash on-hand balance will be reclassified before June 30, 2013 as a transfer from Fire Equipment Replacement Fund if necessary. The $80,000 request for Fire Development funds to reimburse the General Fund for outfitting the new fire engine is disputed by El Dorado County as inappropriate. These 'prepare for service' expenditures were budgeted from the Fire Development Fund in FY 2011-12.

Administration:

- Five years catch-up required bond disclosure is under contract @ $2,700. All Bond disclosures are required before a bond restructure is possible. A July 2013 meeting is scheduled to discuss bond restructure after all required disclosures are posted. A Disclosure Council is a necessary advocate for the District during a bond reissue.

The budget for FY 2012-13 (current year) Contractual Services for Plans was as follows:

Contractual Services for Plans	Admin. Budget	Fire Budget	Total Budget FY2012-13
Park & Rec, CIP, Strategic Plan, Fire Review	26,500	3,500	$30,000
Actuarial Study	10,000		10,000
Prior years Bond Disclosures	10,000		10,000
Total	46,500	3,500	$50,000

- YTD May 31, 2013 $5,550 has been spent of the current year budget amount of $50,000. June expense is estimated to be $8,600. Actuarial work and Bond Disclosures were over budgeted; the actuarial study was $3,000 and bond disclosures will be $2,700.

- The FY2013-14 proposed Admin budget includes $41,000 for contractual services for plans. Amount is to be spent on a Fire Plan, ongoing future bond disclosures @ $2,500/year, Nexus study and Master plan and CIP plan contracts-in-progress amounts of $20,000.

The carry over and current year history of contractual services for plans is as follows:

Contractual Services for Plans details -	**FY2012-13 Contracted Amount**	**Expenditures YTD 5/31/13**	**Estimated 6/30/13 expenditures**	**FY2013-14 Budget increase**
Master Plan update – Foothill Associates	18,930	1,548	2,382	15,000
CIP – Browning Reserve Group	9,500	1,000	3,500	5,000
Unfunded liability for retiree health benefits actuarial study	3,000	3,000	0	
Prior years' Bond disclosures	2,700	0	2,700	
Total plans costs	$34,130	$5,548	$8,582	$20,000

-
- The Directors Fees assumption has not been defined FY2013-14; director fees are zero in the FY2013-14 budget, subject to the Board's direction.

- All Special Events are located in the Recreation budget to reflect responsibility and match revenues, sponsorships, and costs.

Assumptions not in included in the budget FY 2013-14 that would increase the deficit include:

- Unfunded liability for retirement health care costs. Any retiree health care funding would reduce FY2012-13 projected surplus and increase FY2013-14 budgeted deficit.
- Capital Improvement Program for Parks is in progress. A CIP reserve would increase the FY 2013-14 budget deficit.
- Capital Improvement Program for Community Center is in progress. A CIP reserve would increase the FY 2013-14 budget deficit.

- Capital Improvement Program for Fire Stations is in progress. A CIP reserve would increase the FY 2013-14 budget deficit.
- Future risk management financial impacts would increase legal costs.

Staff development details include:

- $5,000 - Fire staff development includes Cal Fire required Fire Training.
- $1,400 - Admin staff costs include a $1,400 placeholder in the FY2013-14 budget.
- $1,800 - Parks staff costs include Pesticide and Aquatics Facility Operator (AFO).
- $1,000 - Rec staff development costs include Ca. Park & Rec. Webinars: Marketing, Staff Motivation, and Youth Leadership & Conflict Resolution and RecTrac classes.
- $1,500 - Com. Center staff development costs include AFO, RecTrac , and Control System training.
- $1,000 - Com. Center Educational Materials are a component of facility staff training.

Admin PT budget item of $32,240 is as follows:

- Payroll - $9,360
- Web posting - $6,240
- Admin assistant/ Board Secretary - $16,640

Projection methodology:

March YTD current expenditures/revenues plus seasonal increases were calculated. Prior year and outstanding invoices were analyzed to predict the end of FY 2012-13.

Cameron Park Community Services District
Comparison: Statement of Revenues & Expenditures
FY 2010-11,2011-12,2012-13,2013-14

General Fund SUMMARY:	2009-10 General Fund Actual	2010-11 General Fund Actual	2011-12 General Fund Actual	FY 2012-13 Gen. Fund Budget	FY 2012-13 Gen. Fund Projection	FY 2013-14 Gen. Fund DRAFT Budget
Beginning General Fund Balance 7/1	**$2,551,046**	**$2,665,761**	**$ 2,533,743**	**$ 2,683,682**	**$ 2,683,682**	**$ 2,980,731**
Revenues						
Property Taxes	3,829,277	3,360,538	3,244,259	3,222,673	3,222,503	3,222,370
Interest	12,709	10,342	9,793	8,000	7,300	7,000
Program Fees, Special Events, and Facility Rentals	431,726	545,501	557,283	579,521	540,012	547,564
Intergovernmental-JPA	830,790	818,359	895,227	967,179	967,179	994,695
Reimbursement (rebates), Grants		9,432	51,550			162,787
Franchise Fees	154,225	151,620	152,517	155,000	155,000	155,000
Other Income		23,983	-	7,000	7,000	7,500
Transfers in from Fire Equpment Funds			447,360	45,950	45,950	45,950
Salary Savings				50,000		
Total revenues and other sources	5,258,727	4,919,775	5,357,989	5,035,323	4,944,945	5,142,866
Expenditures:						
Salaries and employee benefits	684,174	866,862	787,657	922,487	810,357	856,769
CalFIRE Personnel	2,885,700	2,820,722	2,525,645	2,788,580	2,488,600	2,788,580
Services and supplies	1,574,138	1,202,099	1,198,403	1,294,197	1,237,088	1,336,302
Capital Equipment		3,872	53,985	35,900	65,900	228,555
Fire Engines Lease & Purchase			447,360	45,950	45,950	45,950
Reserve for Capital Equipment				30,000		
Total expenditures	5,144,012	4,893,555	5,013,050	5,117,114	4,647,895	5,256,156
Net Surplus (deficit)	**114,715**	**26,220**	**344,939**	**(81,791)**	**297,049**	**(113,290)**
Contingency				**81,791**		
Transfer out to Capitol Project/Equipment		**(158,238)**	**(130,000)**			
Net Change in General Fund Balance	**114,715**	**(132,018)**	**214,939**	**-**	**297,049**	**(113,290)**
Reserves						
Economic Uncertainty Reserve			(65,000)			
Capital Replacement Reserve				-		
Ending General Fund Balance 7/1	**$ 2,665,761**	**$ 2,533,743**	**$ 2,683,682**	**$ 2,683,682**	**$ 2,980,731**	**$ 2,867,441**
Unreserved, undesignated						

Note: Source of 2009-10 results are audited Financial Statements
Note: Source of 2010-11 results are audited Financial Statements.
Note: Source of 2011-12 is PreAudit; some adjustments to 2011-12 are in process.
Note: FY 2012-13 projection is March YTD actual activity plus historical seasonal April-June analysis.

Cameron Park Community Services District
General Fund Projection by Department
For Fiscal Year Ended June 30, 2013

DRAFT Projection

General Fund:	Administration	Fire & JPA	Park	Recreation	Community Center	FY 2012-13 General Fund Projection	FY 2012-13 Approved General Fund Budget
Expenditures:							
5000 Salaries - Permanent	$ 141,809	$ -	$ 143,125	$ 78,395	$ 9,032	$ 372,361	$ 401,720
5010 Salaries - Seasonal/PT/Funded	19,716	9,604	0	42,000	87,100	158,420	198,242
5135 Health - Retired	21,682	52,179	0	0	0	73,861	84,380
5130 Health & Dental	16,663	0	38,980	29,356	4,107	89,106	89,113
5140 Vision Insurance	444	0	511	444	32	1,430	1,152
5150 Retirement Benefits (active)	29,646	0	33,366	17,765	2,174	82,952	99,105
5160 Workers' Compensation	400	1,005	1,507	1,000	1,005	4,917	5,399
5180 FICA/Medicare Contribution	3,503	735	2,014	4,350	6,788	17,390	29,921
5190 UI/TT Contribution	1,736	434	1,302	2,000	4,449	9,921	13,454
Total salaries and benefits	**235,598**	**63,957**	**220,804**	**175,310**	**114,687**	**810,357**	**922,486**
5209 Advertising/Marketing	335	0	0	25,000	1,650	26,985	30,700
5210 Agency Administration Fee	6,000	60,000	16,000	4,275	0	86,275	89,460
5215 Agriculture	0	0	9,000	0	1,000	10,000	15,000
5220 Audit & Accounting	20,000	5,000	1,000	0	0	26,000	25,000
5221 Bank Charge	2,500	0	0	2,750	4,600	9,850	8,800
5230 Clothing/Uniform	0	3,000	1,300	1,000	200	5,500	6,500
5231 Computer Software	8,000	3,612	2,000	3,100	3,000	19,712	16,200
5240 Contractual Services - Plans	46,500					46,500	46,500
5235 Contractual Services	9,579	19,400	27,200	1,501	69,000	126,680	99,160
5236 Contractual Services - Provider	0	2,488,600	0	0	0	2,488,600	2,788,580
5250 Directors Compensation	0	0	0	0	0	0	
5260 EDC Department Agency	835	835	835	835	0	3,340	2,233
5265 Educational Material		200				200	
5270 Elections	1,500	1,500	1,500	0	0	4,500	10,450
5275 Equipment-Minor/Small Tools	0	2,000	1,800	0	200	4,000	10,750
5282 Deposit Refund	0	0	0	801	13,400	14,201	12,000
5285 Fire & Safety Supplies	0	3,000	500	0	0	3,500	4,680
5290 Fire Prevention & Inspection	0	0	0	0	0	0	
5295 Personal Protective Equipment	0	20,000	0	0	0	20,000	20,000
5296 Fire-Volunteer/Resident	0	29,200	0	0	0	29,200	29,200
5300 Food	700	1,200	160	2,674	300	5,034	6,205
5305 Fuel	0	57,500	12,000	0	0	69,500	71,261
5310 Government Fees/Permits	0	2,600	6,000	0	3,155	11,755	12,110
5315 Household Supplies	0	5,200	5,000	0	4,250	14,450	13,700
5316 Instructors		0		12,000	50,800	62,800	57,295
5320 Insurance	3,000	27,260	20,000	7,800	11,000	69,060	75,000
5335 Legal Services	35,000	0	0	0	0	35,000	35,000
5345 Maintenance. - Buildings	0	8,000	5,000	0	12,000	25,000	21,200
5350 Maintenance. - Equipment	971	20,500	8,000	1,000	7,000	37,471	33,300
5355 Maintenance. - Grounds	0	1,000	20,000	0	1,500	22,500	34,500
5360 Maintenance. - Radio/Phones	0	1,600	108	0	0	1,708	1,600
5365 Maintenance. - Tires & Tubes	0	5,000	0	0	0	5,000	5,000
5370 Maintenance. - Vehicle	0	15,000	3,600	0	0	18,600	21,500
5375 Medical Supplies	0	0	0	0	200	200	200
5380 Memberships/Subscriptions	5,500	750	100	175	0	6,525	5,450

Cameron Park Community Services District
General Fund Projection by Department
For Fiscal Year Ended June 30, 2013

DRAFT Projection

General Fund:	Administration	Fire & JPA	Park	Recreation	Community Center	FY 2012-13 General Fund Projection	FY 2012-13 Approved General Fund Budget
5385 Mileage Reimbursement	0	0	0	0	3,500	3,500	4,050
5395 Miscellaneous	100	3,000	0	0	0	3,100	3,450
5405 Pool Chemicals	0		34,000	0	27,700	61,700	58,900
5400 Office Supplies	3,700	4,000	1,100	950	539	10,289	11,224
5410 Postage	1,000	500	0	235	0	1,735	3,300
5415 Printing	600	500	32	0	0	1,132	1,250
5420 Professional Services	2,808	4,450	11,000	1,922	15,043	35,223	34,170
5421 Program Supplies	0		0	4,000	7,300	11,300	13,090
5425 Publications & Legal Notices	200	250	0	0	0	450	450
5430 Radios	0	250	0	0	0	250	250
5431 Refund-Activity	0		0	1,319	4,300	5,619	9,100
5435 Rent/Lease - Bldgs	0	0	0	0	7,500	7,500	6,000
5440 Rent/Lease - Equipment	0	(100)	1,000	80	0	980	1,000
5455 Staff Development	200	5,000	1,000	800	1,750	8,750	5,900
5470 Telephone	1,800	17,500	0	3,890	1,700	24,890	28,165
5480 Travel/Lodging	0	1,000	0	0	0	1,000	1,000
5486 Tuition	0	0	0	0	0	0	-
5490 Utilities - Water	0	13,000	17,000	0	11,000	41,000	54,200
5492 Utilities - Electric/Gas	120	27,000	36,000	0	60,000	123,120	152,480
5500 Vandalism	0	0	3,000	0	0	3,000	8,500
5466 Summer Spectacular	0	0	0	52,700	0	52,700	53,175
5465 Special events Expense	0		0	18,806	0	18,806	24,589
Total services and supplies	**150,947**	**2,858,307**	**245,235**	**147,612**	**323,587**	**3,725,688**	**4,082,777**
Revenues:							
Property Tax	225,500	2,255,870	580,000	161,133		3,222,503	3,222,673
Interest	7,300					7,300	8,000
Recreation Program Revenue				99,065	140,601	239,666	263,179
Administration Process Fees	7,000					7,000	7,000
JPA Reimbursements		967,179				967,179	967,179
Special Events				29,536		29,536	34,559
Facility Use Revenue				24,000	170,910	194,910	205,100
Summer Spectacular				58,600		58,600	56,683
Franchise Fees	155,000					155,000	155,000
Sponsorships				17,300		17,300	20,000
Salary Savings						0	50,000
Fire Engines Lease & Purchase		45,950				45,950	45,950
Total revenues	**394,800**	**3,268,999**	**580,000**	**389,634**	**311,511**	**4,944,945**	**5,035,323**
Expenditures:							
Salaries and employee benefits	235,598	63,957	220,804	175,310	114,687	810,357	922,486
Services and supplies	150,947	2,858,307	245,235	147,612	323,587	3,725,688	4,082,777
Capital Equipment	16,000	35,300	14,600	0		65,900	35,900
Fire Engines Lease		45,950				45,950	45,950
Reserve for Capital Equipment							30,000
TOTAL EXPENDITURES	**402,546**	**3,003,514**	**480,639**	**322,922**	**438,274**	**4,647,895**	**5,117,113**
Excess (deficit)	**(7,745)**	**265,485**	**99,361**	**66,712**	**(126,763)**	**297,049**	**(81,790)**
Contingency							**81,790**
Excess (deficit)	**$ (7,745)**	**$ 265,485**	**$ 99,361**	**$ 66,712**	**$ (126,763)**	**$ 297,049**	**0**

Cameron Park Community Services District
General Fund, CCR, Fire Training, and Fire Prevention Preliminary Budgets
For Fiscal Year Ended June 30, 2014

Preliminary Budget

General Fund:	Administration	Fire & JPA	Park	Recreation	Community Center	FY 2013-14 DRAFT General Fund Budget	FY 2012-13 Approved General Fund Budget	FY 2013-14 Proposed CC&R Budget	FY 2013-14 Proposed Training Budget	FY 2013-14 Proposed Prevention Budget
Expenditures:										
5000 Salaries - Permanent	$ 141,800	$ -	$ 144,664	$ 79,663	$ 9,721	$ 375,848	$ 401,720	$ 44,762		
5010 Salaries - Seasonal/PT/Funded	32,240	9,600	0	43,000	87,100	171,940	198,242			
5135 Health - Retired	23,850	58,539	0	0	0	82,389	84,380	-		4,800
5130 Health & Dental	18,177	0	42,997	32,370	4,544	98,088	89,113			
5140 Vision Insurance	444	0	511	444	32	1,431	1,152	-		
5150 Retirement Benefits (active)	32,642	0	36,739	19,710	2,544	91,635	99,105	10,141		
5160 Workers' Compensation	400	1,000	1,507	1,000	1,005	4,912	5,399	300		
5180 FICA/Medicare Contribution	4,500	734	2,035	4,445	6,661	18,375	29,921	626		367
5190 UI/TT Contribution	1,736	434	1,302	4,340	4,340	12,152	13,454	434		298
Total salaries and benefits	**255,788**	**70,307**	**229,755**	**184,971**	**115,948**	**856,769**	**922,486**	**56,262**	**0**	**5,465**
								-		
5209 Advertising/Marketing	300	0	0	26,000	3,500	29,800	30,700	-		
5210 Agency Administration Fee	7,000	61,000	16,000	4,275	0	88,275	89,460	2,000		
5215 Agriculture	0	0	14,000	0	1,500	15,500	15,000			
5220 Audit & Accounting	20,000	5,000	0	0	0	25,000	25,000	6,900	500	
5221 Bank Charge	2,500	0	0	3,000	4,500	10,000	8,800	48	0	
5230 Clothing/Uniform	0	3,000	1,500	1,000	200	5,700	6,500	-		200
5231 Computer Software	6,000	2,500	2,000	4,000	3,000	17,500	16,200	2,000		500
5240 Contractual Services - Plans	41,000					41,000	46,500	600		0
5235 Contractual Services	0	15,000	27,200	5,000	110,220	157,420	99,160	-		
5236 Contractual Services - Provider	0	2,788,580	0	0	0	2,788,580	2,788,580	1,500		
5250 Directors Compensation	0	0	0	0	0	0		-		
5260 EDC Department Agency	900	750	900	900	0	3,450	2,233	-		
5265 Educational Material		0			1,000	1,000		-	2,000	2000
5270 Elections	0	0	0	0	0	0	10,450			0
5275 Equipment-Minor/Small Tools	0	2,000	8,000	100	700	10,800	10,750		500	250
5282 Deposit Refund	0	0	0	1,202	14,400	15,602	12,000			0
5285 Fire & Safety Supplies	0	3,000	1,000	0	1,400	5,400	4,680			0
5290 Fire Prevention & Inspection	0	0	0	0	0	0				0
5295 Personal Protective Equipment	0	21,000	0	0	0	21,000	20,000			
5296 Fire-Volunteer/Resident	0	29,200	0	0	0	29,200	29,200			1000
5300 Food	700	1,200	300	3,800	300	6,300	6,205	120	1,500	
5305 Fuel	0	62,000	14,000	0	0	76,000	71,261	500		
5310 Government Fees/Permits	0	2,650	6,000	0	3,400	12,050	12,110	-		
5315 Household Supplies	0	5,200	5,000	0	6,000	16,200	13,700	-		
5316 Instructors		0		12,500	50,600	63,100	57,295	-		
5320 Insurance	3,000	28,000	22,000	8,500	11,500	73,000	75,000	2,000		
5335 Legal Services	24,000	0	0	0	0	24,000	35,000	15,000		
5345 Maintenance. - Buildings	0	3,500	5,000	0	13,000	21,500	21,200	-	0	
5350 Maintenance. - Equipment	1,000	20,500	8,000	1,000	7,000	37,500	33,300	400	500	
5355 Maintenance. - Grounds	0	1,250	27,500	0	1,500	30,250	34,500	-		0
5360 Maintenance. - Radio/Phones	0	1,000	0	0	0	1,000	1,600	-		300
5365 Maintenance. - Tires & Tubes	0	5,000	0	0	0	5,000	5,000	-		
5370 Maintenance. - Vehicle	0	15,000	6,500	0	0	21,500	21,500	300		
5375 Medical Supplies	0	0	0	0	200	200	200	-	0	
5380 Memberships/Subscriptions	5,500	850	500	4,500	0	11,350	5,450	-	500	2500
5385 Mileage Reimbursement	0	100	0	0	4,000	4,100	4,050	-		
5395 Miscellaneous	450	4,000	0	0	0	4,450	3,450	200	1,500	
5405 Pool Chemicals	0		36,000	0	29,650	65,650	58,900	-	0	

Cameron Park Community Services District
General Fund, CCR, Fire Training, and Fire Prevention Preliminary Budgets
For Fiscal Year Ended June 30, 2014

Preliminary Budget

General Fund:	Administration	Fire & JPA	Park	Recreation	Community Center	FY 2013-14 DRAFT General Fund Budget	FY 2012-13 Approved General Fund Budget	FY 2013-14 Proposed CC&R Budget	FY 2013-14 Proposed Training Budget	FY 2013-14 Proposed Prevention Budget
5400 Office Supplies	4,000	4,000	650	500	1,000	10,150	11,224	800	1,000	
5410 Postage	1,000	500	0	1,400	1,400	4,300	3,300	450		250
5415 Printing	600	500	1,000	0	0	2,100	1,250	120	1,000	250
5420 Professional Services	4,500	4,220	12,000	2,000	15,000	37,720	34,170	100	1,000	0
5421 Program Supplies	0		0	5,000	5,900	10,900	13,090	-		
5425 Publications & Legal Notices	200	250	0	0	0	450	450	200		100
5430 Radios	0	250	4,500	0	0	4,750	250	-		
5431 Refund-Activity	0		0	1,300	5,000	6,300	9,100	-		
5435 Rent/Lease - Bldgs	0	0	0	0	7,500	7,500	6,000	-		
5440 Rent/Lease - Equipment	0	0	1,000	80	0	1,080	1,000	-		0
5455 Staff Development	1,400	5,000	1,800	1,000	1,500	10,700	5,900	-		1500
5470 Telephone	2,000	18,065	1,400	4,000	1,700	27,165	28,165	1,800		0
5480 Travel/Lodging	0	1,000	0	0	0	1,000	1,000	-		500
5486 Tuition	0	0	0	0	0	0	-	-		
5490 Utilities - Water	0	9,800	22,200	0	14,000	46,000	54,200	-		
5492 Utilities - Electric/Gas	150	27,000	43,000	0	72,000	142,150	152,480	-		
5500 Vandalism	0	0	4,000	0	0	4,000	8,500	-		
5466 Summer Spectacular	0	0	0	52,700	0	52,700	53,175	-		
5465 Special events Expense	0		0	17,540	0	17,540	24,589	-		
Total services and supplies	**126,200**	**3,151,865**	**292,950**	**161,297**	**392,570**	**4,124,882**	**4,082,777**	**35,038**	**10,000**	**9,350**
Revenues:										
Property Tax	225,500	2,255,870	580,000	161,000		3,222,370	3,222,673	81,500		
ARC/Fire Plan Review Fees								9,800		15,500
Interest	7,000					7,000	8,000	-		
Recreation Program Revenue				102,744	156,500	259,244	263,179			
Administration Process Fees	7,500					7,500	7,000			
JPA Reimbursements		994,695				994,695	967,179			
Grant Reimbursements		162,787				162,787				
Special Events	0			24,050		24,050	34,559			
Facility Use Revenue				24,000	166,570	190,570	205,100			
Summer Spectacular				58,600		58,600	56,683			
Franchise Fees	155,000					155,000	155,000			
Sponsorships	0			15,100		15,100	20,000			
Training						0	50,000		10,000	
Fund Transfer: Fire Engines Lease		45,950				45,950	45,950			
Total revenues	**395,000**	**3,459,302**	**580,000**	**385,494**	**323,070**	**5,142,866**	**5,035,323**	**91,300**	**10,000**	**15,500**
Expenditures:										
Capital Equipment		186,355				186,355				
Salaries and employee benefits	255,788	70,307	229,755	184,971	115,948	856,769	922,486	56,262		5,465
Services and supplies	126,200	3,151,865	292,950	161,297	392,570	4,124,882	4,082,777	35,038	10,000	9,350
Equipment Replacement	10,000	24,700	1,300	6,200		42,200	35,900			
Fire Engines Lease		45,950				45,950	45,950			
Reserve for Capital Equipment							30,000			
TOTAL EXPENDITURES	**391,988**	**3,479,177**	**524,006**	**352,467**	**508,518**	**5,256,156**	**5,117,113**	**91,300**	**10,000**	**14,815**
Excess (deficit)	**3,012**	**(19,875)**	**55,994**	**33,027**	**(185,448)**	**(113,290)**	**(81,790)**	**(0)**	**0**	**685**
Contingency							**81,790**			
Excess (deficit)	**$ 3,012**	**$ (19,875)**	**$ 55,994**	**$ 33,027**	**$ (185,448)**	**$ (113,290)**	**0**	**(0)**	**0**	**685**