

**Parks and Recreation Commission
Staff Report**

Meeting Date: May 7, 2013

Agenda Item Number: 4E

Applicant: Roger Moellendorf

Request: **For Possible Action:** To approve the Parks and Recreation Department's tentative Fiscal Year 2013/14 Annual Budget.

General Discussion:

Attached please find Exhibit A, "Parks & Recreation Department Budget Comparison FY 2012/13 & FY 2013/14." This covers all budget divisions within the Parks and Recreation Department with the exception of Facilities Maintenance, Cemetery, and Open Space budgets. The exhibit summarizes the personnel (salaries and benefits) and operation and maintenance (service and supplies) budgets and allows a quick "at a glance" view of how Fiscal Year 2012/13 compares with Fiscal Year 2013/14 budget. Also included are budget spreadsheets for Quality of Life funds for Park Maintenance and Park Capital and "Budget Preparation Work Sheets" for these two funds, as well as for other Parks and Recreation budget divisions.

Because of a continuing decline in construction of residential dwellings, it is projected there will be no funds available again this year for our annual Residential Construction Tax (RCT) dispersals for Fiscal Year 2013/14. Therefore, we will once again suspend this program for Fiscal Year 2013/14 unless there is a remarkable recovery in residential construction activity. It is anticipated that there not be a designated capital improvement budget funded through the General Fund for Parks and Recreation projects again in this upcoming budget year.

The total FY 2013/14 Parks and Recreation General Fund budget is \$4,194,655.

Recommended Action: I move to approve to the Parks and Recreation Department's tentative Fiscal Year 2013/14 budget.

Parks & Recreation Department Budget Comparison FY12/13 & FY13/14

<u>PARKS ADMIN. 101-5005-452</u>	<u>FY 12/13</u>	<u>FY 13/14</u>	<u>PARKS 101-5012-452</u>	<u>FY 12/13</u>	<u>FY 13/14</u>
SALARIES AND BENEFITS	\$ 563,705.00	\$ 546,145.00	SALARIES AND BENEFITS	\$ 744,599.00	\$ 770,788.00
SERVICES AND SUPPLIES	\$ 38,219.00	\$ 40,083.00	SERVICES AND SUPPLIES	\$ 486,578.00	\$ 480,331.00
TOTAL	\$ 601,924.00	\$ 586,228.00	TOTAL	\$ 1,231,177.00	\$ 1,251,119.00
<u>RECREATION/POOL 101-5055-451</u>	<u>FY 12/13</u>	<u>FY 13/14</u>	<u>RECREATION/COMM. CTR. 101-5056-</u>	<u>FY 12/13</u>	<u>FY 13/14</u>
SALARIES AND BENEFITS	\$ 409,664.00	\$ 419,860.00	SALARIES AND BENEFITS	\$ 199,149.00	\$ 218,871.00
SERVICES AND SUPPLIES	\$ 269,113.00	\$ 265,000.00	SERVICES AND SUPPLIES	\$ 127,649.00	\$ 141,664.00
TOTAL	\$ 678,777.00	\$ 684,860.00	TOTAL	\$ 326,798.00	\$ 360,535.00
<u>RECREATION 101-5057-451</u>	<u>FY 12/13</u>	<u>FY 13/14</u>	<u>PEP 101-5058-451</u>	<u>FY 12/13</u>	<u>FY 13/14</u>
SALARIES AND BENEFITS	\$ 323,743.00	\$ 329,153.00	SALARIES AND BENEFITS	\$ 540.00	\$ 507.00
SERVICES AND SUPPLIES	\$ 92,844.00	\$ 82,920.00	SERVICES AND SUPPLIES	\$ 19,515.00	\$ 19,515.00
TOTAL	\$ 416,587.00	\$ 412,073.00	TOTAL	\$ 20,055.00	\$ 20,022.00
<u>ICE RINK 101-5059-451</u>	<u>FY 12/13</u>	<u>FY 13/14</u>	<u>RECREATION/SPRT 101-5060-451</u>	<u>FY 12/13</u>	<u>FY 13/14</u>
SALARIES AND BENEFITS	\$ 36,051.00	\$ 36,051.00	SALARIES AND BENEFITS	\$ 172,973.00	\$ 186,917.00
SERVICES AND SUPPLIES	\$ 60,590.00	\$ 58,330.00	SERVICES AND SUPPLIES	\$ 100,400.00	\$ 144,400.00
TOTAL	\$ 96,641.00	\$ 94,381.00	TOTAL	\$ 273,373.00	\$ 331,317.00
<u>RECREATION/SPRT TOURN 275-5061-</u>	<u>FY 12/13</u>	<u>FY 13/14</u>	<u>Q18 MAINT. 254-5012-452</u>	<u>FY 12/13</u>	<u>FY 13/14</u>
SALARIES AND BENEFITS	\$ 46,750.00	\$ 46,750.00	SALARIES AND BENEFITS	\$ 136,197.00	\$ 127,551.00
SERVICES AND SUPPLIES	\$ 22,446.00	\$ 22,446.00	SERVICES AND SUPPLIES	\$ 210,934.00	\$ 211,309.00
TOTAL	\$ 69,196.00	\$ 69,196.00	TOTAL	\$ 347,131.00	\$ 338,860.00
<u>Q18 CAPITAL 254-5046-452</u>	<u>FY 12/13</u>	<u>FY 13/14</u>			
SALARIES AND BENEFITS	\$ 15,272.00	\$ 15,272.00			
SERVICES AND SUPPLIES	\$ 61,444.00	\$ 30,792.00			
TOTAL	\$ 76,716.00	\$ 46,064.00			
GRAND TOTAL				<u>FY 12/13</u>	<u>FY 13/14</u>
				\$ 4,138,375.00	\$ 4,194,655.00

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY13			Y-T-D ACTUALS	ESTIMATED FY 2013	TENTATIVE FY 2014	FINAL FY 2014
		FY 11 ACTUALS	FY 12 ACTUALS	ADJUSTED BUDGET				
Salaries and Wages								
101-5005-452.01-01	SALARIES	330,550	378,844	421,630	282,433	401,620	411,498	0
101-5005-452.01-04	SHIFT DIFFERENTIAL	2,333	1,401	3,132	916	3,132	3,132	0
101-5005-452.01-06	MANAGEMENT LEAVE PAY	8,171	7,808	0	6,282	0	0	0
101-5005-452.01-07	ANNUAL LEAVE PAY	0	0	0	5,677	5,677	0	0
101-5005-452.01-11	OVERTIME	1,936	4,080	2,000	2,818	2,000	2,000	0
101-5005-452.01-12	CALL BACK PAY	60	0	0	192	0	0	0
101-5005-452.01-13	STANDBY PAY	24	0	0	0	0	0	0
101-5005-452.01-14	F L S A	52	65	0	58	0	0	0
101-5005-452.01-16	HOLIDAY PAY	0	18	0	338	0	0	0
101-5005-452.01-98	DIRECT PROJECT COSTS	0	0	48,982	25,901	48,982	50,815	0
* Salaries and Wages		343,126	392,216	377,780	272,813	363,447	365,815	0
EMPLOYEE BENEFITS								
101-5005-452.02-25	MEDICARE	4,764	5,448	5,916	4,152	5,702	5,758	0
101-5005-452.02-30	RETIREMENT	67,364	79,497	89,350	62,078	86,721	95,973	0
101-5005-452.02-40	GROUP INSURANCE	55,533	68,322	82,440	50,419	65,596	69,811	0
101-5005-452.02-42	DISABILITY INSURANCE	152	145	252	0	0	0	0
101-5005-452.02-50	WORKERS' COMPENSATION	5,120	3,263	3,494	2,419	3,675	3,494	0
101-5005-452.02-66	FOUL WEATHER ALLOWANCE	135	270	270	270	270	270	0
101-5005-452.02-70	CAR ALLOWANCE	3,132	3,132	3,129	2,268	3,134	3,129	0
101-5005-452.02-71	PHONE ALLOWANCE	731	948	1,074	712	1,087	1,895	0
* EMPLOYEE BENEFITS		136,931	161,025	185,925	122,318	166,185	180,330	0
SERVICE AND SUPPLIES								
101-5005-452.03-30	TRAINING	320	130	600	568	600	600	0
101-5005-452.04-35	VEHICLE REPAIR & MAINT	82	32	0	1,254	0	1,500	0
101-5005-452.04-44	OFFICE EQUIPMENT RENTAL	3,082	2,841	3,900	2,919	3,900	5,500	0
101-5005-452.05-42	PRINTING / ADVERTISING	208	0	375	172	375	375	0
101-5005-452.05-45	MEMBERSHIP / PUBLICATIONS	923	1,389	700	1,111	700	1,100	0
101-5005-452.05-80	TRAVEL	1,173	315	705	783	705	705	0
101-5005-452.06-01	OFFICE SUPPLIES	3,576	5,189	4,362	4,049	4,362	5,000	0
101-5005-452.06-02	POSTAGE / SHIPPING	3,000	171	1,500	151	1,500	1,500	0
101-5005-452.06-25	OPERATING SUPPLIES	893	274	550	849	550	2,500	0
101-5005-452.06-60	VEHICLE FUEL/OIL	622	789	595	379	595	595	0
101-5005-452.06-75	SMALL FURNISHINGS	227	101	500	588	500	500	0
101-5005-452.07-10	TELEPHONE	785	219	0	178	0	500	0
101-5005-452.07-12	POWER	9,825	7,392	13,980	3,407	13,980	9,532	0
101-5005-452.07-13	HEATING	6,008	4,936	7,200	3,660	7,200	7,200	0
101-5005-452.09-50	FLEET MANAGEMENT	3,105	3,096	3,252	3,252	3,252	2,976	0
* SERVICE AND SUPPLIES		33,829	26,532	38,219	23,320	38,219	40,083	0
** ADMINISTRATION: PARKS		513,886	579,773	601,924	418,451	567,851	586,228	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY13			Y-T-D ACTUALS	ESTIMATED FY 2013	TENTATIVE FY 2014	FINAL FY 2014
		FY 11 ACTUALS	FY 12 ACTUALS	ADJUSTED BUDGET				
Salaries and Wages								
101-5012-452.01-01	SALARIES	477,803	471,418	481,514	333,484	476,307	486,518	0
101-5012-452.01-02	HOURLY/SEASONAL	7,938	27,624	10,000	22,387	18,473	22,000	0
101-5012-452.01-03	ADMINISTRATIVE PAY	168	738	0	0	0	0	0
101-5012-452.01-06	MANAGEMENT LEAVE PAY	6,247	5,513	0	2,326	0	0	0
101-5012-452.01-07	ANNUAL LEAVE PAY	7,554	2,862	0	5,049	5,049	0	0
101-5012-452.01-08	SICK LEAVE PAY	6,205	360	0	0	0	0	0
101-5012-452.01-09	WORKERS' COMPENSATORY LV	0	1,525	0	177	0	0	0
101-5012-452.01-11	OVERTIME	15,328	16,719	15,500	11,753	15,500	15,500	0
101-5012-452.01-12	CALL BACK PAY	0	0	3,357	100	3,357	3,357	0
101-5012-452.01-13	STANDBY PAY	424	261	0	284	0	0	0
101-5012-452.01-14	F L S A	41	53	0	15	0	0	0
101-5012-452.01-16	HOLIDAY PAY	137	7	1,000	244	1,000	1,000	0
* Salaries and Wages		521,845	527,080	511,371	375,819	519,686	528,375	0
EMPLOYEE BENEFITS								
101-5012-452.02-25	MEDICARE	6,704	6,178	6,194	4,416	6,180	6,246	0
101-5012-452.02-30	RETIREMENT	97,373	105,807	108,237	74,964	107,940	118,797	0
101-5012-452.02-40	GROUP INSURANCE	92,272	96,134	106,016	67,384	96,113	104,810	0
101-5012-452.02-42	DISABILITY INSURANCE	239	228	239	0	0	0	0
101-5012-452.02-50	WORKERS' COMPENSATION	10,222	5,284	5,215	3,587	5,499	5,233	0
101-5012-452.02-60	EDUCATION INCENTIVE	500	0	0	0	0	0	0
101-5012-452.02-66	FOUL WEATHER ALLOWANCE	1,103	1,103	1,103	1,103	1,103	1,103	0
101-5012-452.02-70	CAR ALLOWANCE	3,524	3,524	3,520	2,552	3,526	3,520	0
101-5012-452.02-71	PHONE ALLOWANCE	1,392	2,688	2,704	1,792	2,736	2,704	0
* EMPLOYEE BENEFITS		213,329	220,946	233,228	155,798	223,097	242,413	0
SERVICE AND SUPPLIES								
101-5012-452.03-30	TRAINING	351	50	0	0	0	2,400	0
101-5012-452.03-49	CONTRACTUAL SERVICE	14,697	9,791	7,322	9,261	7,322	7,322	0
101-5012-452.03-56	EMPLOYER PHYSICALS	417	218	200	57	200	200	0
101-5012-452.04-30	EQUIPMENT REPAIR & MAINT	22,477	18,472	17,352	22,073	17,352	17,352	0
101-5012-452.04-35	VEHICLE REPAIR & MAINT	11,725	6,734	675	6,099	675	4,500	0
101-5012-452.04-38	PARK/COURSE REPAIR&MAINT	42,521	53,413	55,000	38,883	55,000	53,000	0
101-5012-452.04-39	FERTILIZER/CHEMICALS	879	10,074	32,000	3,299	32,000	32,000	0
101-5012-452.04-41	IRRIGATION SUPPLIES	6,752	20,002	17,100	14,888	17,100	17,100	0
101-5012-452.04-42	REFORESTATION	779	1,826	1,500	1,430	1,500	1,500	0
101-5012-452.04-43	DOWNTOWN BEAUTIFICATION	7,550	5,763	17,500	2,271	17,500	5,500	0
101-5012-452.04-45	EQUIPMENT RENTAL	581	0	2,845	764	2,845	2,845	0
101-5012-452.04-46	VANDALISM	1,252	2,251	0	859	0	1,000	0
101-5012-452.05-42	PRINTING / ADVERTISING	0	0	0	26	0	0	0
101-5012-452.05-45	MEMBERSHIP / PUBLICATIONS	1,025	788	500	900	500	700	0
101-5012-452.06-01	OFFICE SUPPLIES	1,317	1,991	450	656	450	450	0
101-5012-452.06-02	POSTAGE / SHIPPING	0	53	0	102	0	0	0
101-5012-452.06-25	OPERATING SUPPLIES	15,352	17,031	21,390	13,416	21,390	21,390	0
101-5012-452.06-45	BOOKS / PERIODICALS	0	0	400	0	400	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11	FY 12	FY13	Y-T-D	ESTIMATED	TENTATIVE	FINAL
		ACTUALS	ACTUALS	ADJUSTED BUDGET	ACTUALS	FY 2013	FY 2014	FY 2014
101-5012-452.06-60	VEHICLE FUEL/OIL	44,515	51,166	48,000	30,524	48,000	48,000	0
101-5012-452.06-72	SUPPLIED UNIFORMS	324	424	0	140	0	2,000	0
101-5012-452.06-74	SMALL TOOLS / INSTRUMENTS	858	3,019	2,600	660	2,600	2,600	0
101-5012-452.06-75	SMALL FURNISHINGS	0	0	500	500	500	500	0
101-5012-452.07-10	TELEPHONE	6,280	5,077	8,240	2,858	8,240	8,240	0
101-5012-452.07-12	POWER	55,868	53,120	67,260	32,975	67,260	64,060	0
101-5012-452.07-13	HEATING	13,878	9,857	13,930	6,943	13,930	13,930	0
101-5012-452.07-26	WATER CHARGES	1,595	0	0	0	0	0	0
101-5012-452.09-50	FLEET MANAGEMENT	151,110	153,768	171,814	171,814	171,814	151,776	0
101-5012-452.09-55	RADIOS	0	0	0	0	0	21,966	0
* SERVICE AND SUPPLIES		402,103	424,888	486,578	361,398	486,578	480,331	0
CAPITAL OUTLAY								
101-5012-452.77-43	FURNITURE AND FIXTURES	0	523	0	1,668	1,668	0	0
* CAPITAL OUTLAY		0	523	0	1,668	1,668	0	0
**	PARK MAINTENANCE	1,137,277	1,173,437	1,231,177	894,683	1,231,029	1,251,119	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY13			Y-T-D ACTUALS	ESTIMATED FY 2013	TENTATIVE FY 2014	FINAL FY 2014
		FY 11 ACTUALS	FY 12 ACTUALS	ADJUSTED BUDGET				
Salaries and Wages								
101-5055-451.01-01	SALARIES	160,001	158,774	160,144	115,711	160,359	162,287	0
101-5055-451.01-02	HOURLY/SEASONAL	167,644	165,941	163,204	117,029	163,204	163,204	0
101-5055-451.01-04	SHIFT DIFFERENTIAL	0	0	1,700	0	1,700	1,700	0
101-5055-451.01-06	MANAGEMENT LEAVE PAY	2,619	2,589	0	0	0	0	0
101-5055-451.01-07	ANNUAL LEAVE PAY	326	0	0	0	0	0	0
101-5055-451.01-11	OVERTIME	1,139	240	1,000	133	1,000	1,000	0
101-5055-451.01-14	F L S A	3	0	0	0	0	0	0
*	Salaries and Wages	331,732	327,544	326,048	232,873	326,263	328,191	0
EMPLOYEE BENEFITS								
101-5055-451.02-25	MEDICARE	4,689	4,632	4,618	3,304	4,591	4,613	0
101-5055-451.02-30	RETIREMENT	30,718	33,442	33,965	24,259	34,014	37,257	0
101-5055-451.02-40	GROUP INSURANCE	33,963	35,020	39,031	27,606	41,497	43,797	0
101-5055-451.02-50	WORKERS' COMPENSATION	8,409	4,206	4,183	2,846	4,268	4,183	0
101-5055-451.02-65	CLOTHING ALLOWANCE	44	387	600	0	600	600	0
101-5055-451.02-71	PHONE ALLOWANCE	808	1,212	1,219	808	1,234	1,219	0
*	EMPLOYEE BENEFITS	78,631	78,899	83,616	58,823	86,204	91,669	0
SERVICE AND SUPPLIES								
101-5055-451.03-30	TRAINING	252	447	800	0	800	500	0
101-5055-451.03-40	CONTRACT CLASSES	0	0	0	1,816	0	0	0
101-5055-451.03-46	JR SKI FACILITY CONTRACT	0	12,792	13,000	8,340	13,000	13,000	0
101-5055-451.04-30	EQUIPMENT REPAIR & MAINT.	2,523	1,859	2,850	2,146	2,850	5,000	0
101-5055-451.05-11	JR SKI INSURANCE PREM	0	352	2,500	2,100	2,500	2,500	0
101-5055-451.05-80	TRAVEL	0	0	800	0	800	500	0
101-5055-451.06-01	OFFICE SUPPLIES	209	84	450	83	450	450	0
101-5055-451.06-25	OPERATING SUPPLIES	5,663	7,389	9,475	3,876	9,475	10,000	0
101-5055-451.06-37	CHEMICAL SUPPLIES	11,156	15,150	7,000	7,736	7,000	15,000	0
101-5055-451.06-46	JR SKI SUPPLIES	0	35	1,000	209	1,000	1,000	0
101-5055-451.06-74	SMALL TOOLS / INSTRUMENTS	0	218	325	0	325	325	0
101-5055-451.06-75	SMALL FURNISHINGS	4,352	5,465	5,500	157	5,500	5,500	0
101-5055-451.06-80	GIFTS / DONATIONS	727	224	0	290	0	0	0
101-5055-451.06-83	JR. SKI FUNDRAISER	0	906	4,088	813	4,088	0	0
101-5055-451.07-10	TELEPHONE	849	387	1,025	275	1,025	1,025	0
101-5055-451.07-12	POWER	100,860	85,030	111,110	64,023	111,110	105,100	0
101-5055-451.07-13	HEATING	96,729	71,083	109,190	40,845	109,190	105,100	0
*	SERVICE AND SUPPLIES	223,320	201,421	269,113	132,709	269,113	265,000	0
**	SWIMMING POOL	633,683	607,864	678,777	424,405	681,580	684,860	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11 ACTUALS	FY 12 ACTUALS	FY13 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2013	TENTATIVE FY 2014	FINAL FY 2014
Salaries and Wages								
101-5056-451.01-01	SALARIES	98,192	112,208	113,906	82,244	113,994	116,989	0
101-5056-451.01-02	HOURLY/SEASONAL	36,202	24,272	28,732	18,699	43,732	43,732	0
101-5056-451.01-04	SHIFT DIFFERENTIAL	819	1,386	2,380	678	1,400	1,400	0
101-5056-451.01-06	MANAGEMENT LEAVE PAY	1,792	1,908	0	0	0	0	0
101-5056-451.01-11	OVERTIME	851	6,758	3,500	3,947	4,480	4,480	0
101-5056-451.01-12	CALL BACK PAY	0	60	0	60	0	0	0
101-5056-451.01-14	F L S A	128	292	0	125	0	0	0
101-5056-451.01-16	HOLIDAY PAY	141	493	0	161	0	0	0
* Salaries and Wages		138,125	147,377	148,518	105,914	163,606	166,601	0
EMPLOYEE BENEFITS								
101-5056-451.02-25	MEDICARE	2,012	2,113	2,144	1,521	2,375	2,391	0
101-5056-451.02-30	RETIREMENT	18,337	22,051	22,690	16,073	22,173	24,830	0
101-5056-451.02-40	GROUP INSURANCE	10,332	19,021	21,544	14,354	19,740	21,385	0
101-5056-451.02-50	WORKERS' COMPENSATION	4,360	2,219	2,387	1,386	2,034	1,797	0
101-5056-451.02-65	CLOTHING ALLOWANCE	0	0	600	0	600	600	0
101-5056-451.02-71	PHONE ALLOWANCE	640	960	1,266	865	1,307	1,267	0
* EMPLOYEE BENEFITS		35,681	46,364	50,631	34,199	48,229	52,270	0
SERVICE AND SUPPLIES								
101-5056-451.03-30	TRAINING	0	35	0	45	45	200	0
101-5056-451.03-40	CONTRACT CLASSES	28,275	35,794	32,124	35,606	46,139	46,139	0
101-5056-451.04-30	EQUIPMENT REPAIR & MAINT.	2,932	2,379	2,250	1,761	2,250	5,000	0
101-5056-451.06-10	VENDING MACHINE	2,175	1,143	4,500	2,043	4,500	4,500	0
101-5056-451.06-25	OPERATING SUPPLIES	6,555	12,885	7,920	4,452	7,920	11,000	0
101-5056-451.06-74	SMALL TOOLS / INSTRUMENTS	143	598	600	20	600	1,000	0
101-5056-451.06-75	SMALL FURNISHINGS	0	180	1,250	0	1,250	1,250	0
101-5056-451.06-76	COM. CENTER SMALL SUPPLIE	1,564	3,457	1,075	620	1,075	5,500	0
101-5056-451.07-10	TELEPHONE	311	207	950	151	905	400	0
101-5056-451.07-12	POWER	32,565	30,514	42,450	20,526	42,450	39,200	0
101-5056-451.07-13	HEATING	26,134	22,500	34,530	14,791	34,530	27,475	0
* SERVICE AND SUPPLIES		100,654	109,692	127,649	80,015	141,664	141,664	0
**	COMMUNITY CENTER	274,460	303,433	326,798	220,128	353,499	360,535	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11 ACTUALS	FY 12 ACTUALS	FY13 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2013	TENTATIVE FY 2014	FINAL FY 2014
Salaries and Wages								
101-5057-451.01-01	SALARIES	141,431	81,631	91,126	65,751	91,435	94,571	0
101-5057-451.01-02	HOURLY/SEASONAL	179,998	153,822	185,447	110,405	185,447	185,447	0
101-5057-451.01-06	MANAGEMENT LEAVE PAY	2,934	2,769	0	345	0	0	0
101-5057-451.01-11	OVERTIME	1,619	495	0	224	0	0	0
101-5057-451.01-14	F L S A	2	0	0	0	0	0	0
* Salaries and Wages		325,984	238,717	276,573	176,725	276,882	280,018	0
EMPLOYEE BENEFITS								
101-5057-451.02-25	MEDICARE	4,692	3,452	3,993	2,539	4,005	4,023	0
101-5057-451.02-30	RETIREMENT	28,598	27,542	21,642	15,698	21,662	24,352	0
101-5057-451.02-40	GROUP INSURANCE	22,558	13,775	17,334	11,158	15,170	16,559	0
101-5057-451.02-50	WORKERS' COMPENSATION	8,213	3,222	3,718	2,238	3,803	3,718	0
101-5057-451.02-71	PHONE ALLOWANCE	320	480	483	320	489	483	0
* EMPLOYEE BENEFITS		64,381	48,471	47,170	31,953	45,129	49,135	0
SERVICE AND SUPPLIES								
101-5057-451.03-30	TRAINING	203	260	1,000	45	1,000	1,000	0
101-5057-451.03-49	CONTRACTUAL SERVICES	19	0	0	56	0	0	0
101-5057-451.04-30	EQUIPMENT REPAIR & MAINT.	1,082	1,160	1,575	83	1,575	1,575	0
101-5057-451.04-44	OFFICE EQUIPMENT RENTAL	3,515	3,439	4,000	3,594	4,000	4,000	0
101-5057-451.04-47	BUS RENTAL	2,146	2,553	3,000	1,409	3,000	3,000	0
101-5057-451.05-40	PUBLICITY & SPEC. EVENTS	0	0	450	0	450	450	0
101-5057-451.05-42	PRINTING / ADVERTISING	542	218	575	0	575	575	0
101-5057-451.05-45	MEMBERSHIP / PUBLICATIONS	138	143	400	143	400	400	0
101-5057-451.05-80	TRAVEL	0	0	1,150	0	1,150	1,150	0
101-5057-451.06-01	OFFICE SUPPLIES	1,835	2,094	3,000	833	3,000	3,000	0
101-5057-451.06-25	OPERATING SUPPLIES	31,915	12,475	18,000	6,945	18,000	18,000	0
101-5057-451.06-40	FOOD AND KITCHEN SUPPLIES	968	723	7,200	580	7,200	7,200	0
101-5057-451.06-60	VEHICLE FUEL/OIL	3,089	3,414	2,625	2,675	2,625	2,625	0
101-5057-451.06-75	SMALL FURNISHINGS	0	0	500	0	500	500	0
101-5057-451.06-80	GIFTS / DONATIONS	0	1,094	4,668	1,627	4,668	0	0
101-5057-451.06-83	JR. SKI FUNDRAISER	670	0	0	0	0	0	0
101-5057-451.07-10	TELEPHONE	3,598	3,695	3,425	2,273	3,425	3,425	0
101-5057-451.09-50	FLEET MANAGEMENT	6,210	10,320	15,176	15,176	15,176	9,920	0
101-5057-451.12-63	LATCH KEY SCHOLARSHIPS	15,000	14,958	15,000	0	15,000	15,000	0
101-5057-451.12-66	WHAT'S HAPPENING	1,817	5,231	11,100	2,177	11,100	11,100	0
101-5057-451.24-50	OTHER / CASH SHORT/OVER	45-	0	0	0	0	0	0
* SERVICE AND SUPPLIES		72,702	61,777	92,844	37,616	92,844	82,920	0
**	RECREATION	463,067	348,965	416,587	246,294	414,855	412,073	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11 ACTUALS	FY 12 ACTUALS	FY13 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2013	TENTATIVE FY 2014	FINAL FY 2014
	Salaries and Wages							
101-5058-451.01-11	OVERTIME	0	0	500	0	500	500	0
*	Salaries and Wages	0	0	500	0	500	500	0
	EMPLOYEE BENEFITS							
101-5058-451.02-25	MEDICARE	0	0	7	0	7	7	0
101-5058-451.02-50	WORKERS' COMPENSATION	0	0	33	0	0	0	0
*	EMPLOYEE BENEFITS	0	0	40	0	7	7	0
	SERVICE AND SUPPLIES							
101-5058-451.04-34	BUILDING REPAIR AND MAINT	5,708	8,936	12,520	8,999	12,520	12,520	0
101-5058-451.06-25	OPERATING SUPPLIES	0	3,600	500	0	500	500	0
101-5058-451.07-10	TELEPHONE	1,921	2,092	1,700	1,763	1,700	1,700	0
101-5058-451.07-12	POWER	2,125	2,058	1,615	1,331	1,615	1,615	0
101-5058-451.07-13	HEATING	2,752	2,621	3,180	2,152	3,180	3,180	0
*	SERVICE AND SUPPLIES	12,506	19,307	19,515	14,245	19,515	19,515	0
**	PONY EXPRESS PAVILION	12,506	19,307	20,055	14,245	20,022	20,022	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11 ACTUALS	FY 12 ACTUALS	FY13 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2013	TENTATIVE FY 2014	FINAL FY 2014
Salaries and Wages								
101-5059-451.01-01	SALARIES	326	0	0	91	0	0	0
101-5059-451.01-02	HOURLY/SEASONAL	29,341	25,760	35,000	30,323	35,000	35,000	0
101-5059-451.01-11	OVERTIME	0	0	0	45	0	0	0
* Salaries and Wages		29,667	25,760	35,000	30,459	35,000	35,000	0
EMPLOYEE BENEFITS								
101-5059-451.02-25	MEDICARE	430	373	508	442	507	508	0
101-5059-451.02-30	RETIREMENT	158	48	0	28	15	0	0
101-5059-451.02-40	GROUP INSURANCE	0	139	0	56	21	0	0
101-5059-451.02-50	WORKERS' COMPENSATION	921	389	543	471	542	543	0
* EMPLOYEE BENEFITS		1,509	949	1,051	997	1,085	1,051	0
SERVICE AND SUPPLIES								
101-5059-451.03-09	PROFESSIONAL SERVICES	4,577	0	3,000	2,761	3,000	3,000	0
101-5059-451.04-30	EQUIPMENT REPAIR & MAINT.	3,220	0	20,000	1,096	20,000	10,000	0
101-5059-451.04-45	EQUIPMENT RENTAL	2,902	4,378	4,150	5,741	4,150	4,500	0
101-5059-451.05-42	PRINTING / ADVERTISING	780	0	780	0	780	780	0
101-5059-451.05-43	ICE RINK OPERATIONS	20,900	0	0	0	0	0	0
101-5059-451.06-01	OFFICE SUPPLIES	49	57	0	30	0	50	0
101-5059-451.06-25	OPERATING SUPPLIES	23,326	26,576	22,000	24,565	22,000	25,000	0
101-5059-451.06-40	FOOD AND KITCHEN SUPPLIES	1,481	114	2,000	32	2,000	2,000	0
101-5059-451.07-10	TELEPHONE	0	0	410	0	410	0	0
101-5059-451.07-12	POWER	8,856	10,752	8,250	9,707	8,250	13,000	0
* SERVICE AND SUPPLIES		66,091	41,877	60,590	43,932	60,590	58,330	0
CAPITAL OUTLAY								
101-5059-451.77-43	FURNITURE AND FIXTURES	140,485	16,936	0	0	0	0	0
* CAPITAL OUTLAY		140,485	16,936	0	0	0	0	0
**	ICE RINK	237,752	85,522	96,641	75,388	96,675	94,381	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY13			Y-T-D ACTUALS	ESTIMATED FY 2013	TENTATIVE FY 2014	FINAL FY 2014
		FY 11 ACTUALS	FY 12 ACTUALS	ADJUSTED BUDGET				
Salaries and Wages								
101-5060-451.01-01	SALARIES	79,866	83,028	84,940	45,999	86,437	88,041	0
101-5060-451.01-02	HOURLY/SEASONAL	85,018	91,801	43,050	64,767	58,050	58,050	0
101-5060-451.01-06	MANAGEMENT LEAVE PAY	3,625	2,541	0	1,063	0	0	0
101-5060-451.01-07	ANNUAL LEAVE PAY	9,645	0	0	4,739	0	0	0
101-5060-451.01-11	OVERTIME	614	982	0	1,598	0	0	0
* Salaries and Wages		178,768	178,352	127,990	118,166	144,487	146,091	0
EMPLOYEE BENEFITS								
101-5060-451.02-25	MEDICARE	2,572	2,377	1,821	1,722	2,108	2,139	0
101-5060-451.02-30	RETIREMENT	18,354	19,870	20,173	11,177	20,178	22,671	0
101-5060-451.02-40	GROUP INSURANCE	11,102	18,035	20,033	6,598	12,285	12,827	0
101-5060-451.02-50	WORKERS' COMPENSATION	4,648	2,126	1,507	1,374	1,810	1,740	0
101-5060-451.02-71	PHONE ALLOWANCE	560	1,440	1,449	720	1,466	1,449	0
* EMPLOYEE BENEFITS		37,236	43,848	44,983	21,591	37,847	40,826	0
SERVICE AND SUPPLIES								
101-5060-451.03-46	JR SKI FACILITY CONTRACT	11,974	0	0	0	0	0	0
101-5060-451.03-49	CONTRACTUAL SERVICES	8,030	2,469	6,500	1,871	2,500	2,500	0
101-5060-451.04-30	EQUIPMENT REPAIR & MAINT.	4,904	1,679	1,000	737	1,000	1,000	0
101-5060-451.04-46	JR SKI BUS RENTAL	4,415	0	0	0	0	0	0
101-5060-451.05-11	JR SKI INSURANCE PREM	2,280	0	0	0	0	0	0
101-5060-451.05-12	INSURANCE PREMIUM(S)	1,072	108	1,000	0	1,000	1,000	0
101-5060-451.05-42	PRINTING / ADVERTISING	428	125	3,000	26	3,000	3,000	0
101-5060-451.05-45	MEMBERSHIP / PUBLICATIONS	276	286	200	286	300	300	0
101-5060-451.06-01	OFFICE SUPPLIES	2,150	1,384	500	473	500	500	0
101-5060-451.06-25	OPERATING SUPPLIES	109,705	115,402	67,300	62,639	115,000	115,000	0
101-5060-451.06-30	SPORTS TOURNAMENTS	11,807	10,995	0	4,591	0	0	0
101-5060-451.07-10	TELEPHONE	3,709	1,709	1,500	1,511	1,700	1,700	0
101-5060-451.07-12	POWER	32,841	32,683	19,050	21,530	19,050	19,050	0
101-5060-451.12-20	YOUTH BASKETBALL SCHOLAR	350	325	350	0	350	350	0
* SERVICE AND SUPPLIES		193,941	166,949	100,400	93,664	144,400	144,400	0
**	SPORTS	409,945	389,149	273,373	233,421	326,734	331,317	0
***	PARKS AND RECREATION	5,252,673	5,213,098	5,234,402	3,654,249	5,247,292	5,288,513	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11 ACTUALS	FY 12 ACTUALS	FY13 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2013	TENTATIVE FY 2014	FINAL FY 2014
	Salaries and Wages							
275-5061-451.01-02	HOURLY/SEASONAL	0	0	46,750	0	46,750	46,750	0
*	Salaries and Wages	0	0	46,750	0	46,750	46,750	0
	EMPLOYEE BENEFITS							
275-5061-451.02-25	MEDICARE	0	0	678	0	678	678	0
275-5061-451.02-50	WORKERS' COMPENSATION	0	0	726	0	726	726	0
*	EMPLOYEE BENEFITS	0	0	1,404	0	1,404	1,404	0
	SERVICE AND SUPPLIES							
275-5061-451.06-25	OPERATING SUPPLIES	0	0	13,700	0	13,700	13,700	0
275-5061-451.07-12	POWER	0	0	8,746	0	8,746	8,746	0
*	SERVICE AND SUPPLIES	0	0	22,446	0	22,446	22,446	0
**	SPORTS TOURNAMENTS	0	0	70,600	0	70,600	70,600	0
***	PARKS AND RECREATION	76,003	255,397	208,321	15,000	208,321	70,600	0

Quality of Life Fund
 Fy 2013 Estimated

	20% Park Maintenance	40% Park Capital	40% Open Space	Fund Total
Revenues				
Beginning Balance	48,967	6,180,169	1,424,100	7,653,236
Sales Tax Revenue	388,253	776,507	776,507	1,941,267
Interest Income	10,000	20,000	20,000	50,000
Federal Grants			455,607	455,607
State Grants				0
Miscellaneous			0	0
Transferred In from Parks Maintenance	0	0	0	0
Total	447,220	6,976,676	2,676,214	10,100,110
Expenses				
Salaries, Wages and Benefits	122,109	15,272	289,581	426,962
Services and Supplies	95,934	61,994	499,297	657,225
BMX		61,539		61,539
Auditorium Seating		68,834		68,834
New Gym		5,769,327		5,769,327
Centennial fields		102,252		102,252
Trails		5,708		5,708
Community Center Roof				0
Beautification		28,714		28,714
Rifle/Pistol Range		22,930		22,930
SNPLMA fuels reduction			359,047	359,047
NRCS grants				0
Ash to Kings Canyon Trail			10,000	10,000
Lands Bill Implementation			498,247	498,247
Bently Property			96,560	96,560
Land Acquisition			489,129	489,129
Undesignated Projects		72,779	0	72,779
Boys & Girls Club	115,000			115,000
Capital Outlay				0
Transfer Out - General Fund	72,812			72,812
Transfer Out - Debt Service		643,766	333,580	977,346
Transferred to Parks Capital		0	0	0
Total	405,855	6,853,115	2,575,441	9,834,411
Ending Balance - June 30, 2013	41,365 ✓	123,561 ✓	100,773 ✓	265,699

Quality of Life Fund
 FY 2014 Budget

	20% Park Maintenance	40% Park Capital	40% Open Space	Fund Total
Beginning Balance	41,365 ✓	123,561 ✓	100,773 ✓	265,699
Sales Tax Revenue	399,901	799,802	799,802	1,999,505
Interest Income	10,000	20,000	20,000	50,000
Federal Grants			0	0
State Grants				0
Miscellaneous			0	0
Transferred In from Parks Maintenance	0	0	0	0
Total	<u>451,266</u>	<u>943,363</u>	<u>920,575</u>	<u>2,315,204</u>

Expenses

Salaries, Wages and Benefits	127,551 ✓	15,272 ✓	299,675 ✓	442,498
Services and Supplies	94,309 ✓	30,792 ✓	190,183 ✓	315,284
BMX				0
Auditorium Seating				0
New Gym				0
Centennial fields				0
Trails				0
Community Center Roof				0
Beautification				0
Rifle/Pistol Range				0
SNPLMA fuels reduction				0
NRCS grants				0
Roberts house		25,000 ✓		25,000
Lands Bill Implementation				0
Bently Property				0
Land Acquisition			0	0
Undesignated Projects		118,932 ✓	0	118,932
Boys & Girls Club	117,000 ✓			117,000
Capital Outlay				0
Transfer Out - General Fund	77,890			77,890
Transfer Out - Debt Service		646,654	341,290	987,944
Transferred to Parks Capital		0	0	0
Total	<u>416,750</u>	<u>836,650</u>	<u>831,148</u>	<u>2,084,548</u>
Ending Balance - June 30, 2014	<u>34,516</u>	<u>106,713</u>	<u>89,427</u>	<u>230,656</u>
	\$ 338,860 ✓	\$ 789,996 ✓	\$ 489,858 ✓	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11 ACTUALS	FY 12 ACTUALS	FY13 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2013	TENTATIVE FY 2014	FINAL FY 2014
QUALITY OF LIFE								
Salaries and Wages								
254-5012-452.01-01	SALARIES	51,875	51,565	52,733	28,221	41,530	47,815	0
254-5012-452.01-02	HOURLY/SEASONAL	35,727	67,732	52,126	61,754	57,546	52,126	0
254-5012-452.01-06	MANAGEMENT LEAVE PAY	873	836	0	436	0	0	0
254-5012-452.01-07	ANNUAL LEAVE PAY	0	3,642	0	0	0	0	0
254-5012-452.01-08	SICK LEAVE PAY	0	459	0	0	0	0	0
254-5012-452.01-11	OVERTIME	3,992	13,619	5,852	6,691	6,023	5,852	0
254-5012-452.01-14	F L S A	11	11	0	0	0	0	0
*	Salaries and Wages	92,478	137,864	110,711	97,102	105,099	105,793	0
EMPLOYEE BENEFITS								
254-5012-452.02-25	MEDICARE	776	980	1,564	511	685	1,530	0
254-5012-452.02-30	RETIREMENT	8,389	9,118	9,210	5,539	7,893	9,415	0
254-5012-452.02-40	GROUP INSURANCE	11,068	12,520	12,531	4,509	7,087	8,659	0
254-5012-452.02-42	DISABILITY INSURANCE	27	25	27	0	0	0	0
254-5012-452.02-50	WORKERS' COMPENSATION	928	716	1,290	335	478	1,290	0
254-5012-452.02-66	FOUL WEATHER ALLOWANCE	84	84	84	84	84	84	0
254-5012-452.02-70	CAR ALLOWANCE	587	587	587	425	588	587	0
254-5012-452.02-71	PHONE ALLOWANCE	128	192	193	128	195	193	0
*	EMPLOYEE BENEFITS	21,987	24,222	25,486	11,531	17,010	21,758	0
SERVICE AND SUPPLIES								
254-5012-452.03-30	TRAINING	0	0	1,500	1,803	1,500	1,500	0
254-5012-452.03-49	CONTRACTUAL SERVICE	31,139	12,615	0	3,295	0	0	0
254-5012-452.03-62	UNEMPLOYMENT COMPENSATION	116	0	0	0	0	0	0
254-5012-452.04-30	EQUIPMENT REPAIR & MAINT	2,553	11,419	0	957	0	0	0
254-5012-452.04-38	PARK/COURSE REPAIR&MAINT	33,010	46,437	38,235	34,184	38,235	38,235	0
254-5012-452.04-39	FERTILIZER/CHEMICALS	4,525	12,393	10,000	2,000	10,000	9,000	0
254-5012-452.04-41	IRRIGATION SUPPLIES	3,929	1,805	10,000	1,576	10,000	10,000	0
254-5012-452.04-45	EQUIPMENT RENTAL	0	2,628	1,000	0	1,000	500	0
254-5012-452.05-80	TRAVEL	0	2,350	2,500	1,044	2,500	3,000	0
254-5012-452.06-25	OPERATING SUPPLIES	8,243	10,148	5,000	2,697	5,000	7,000	0
254-5012-452.06-74	SMALL TOOLS / INSTRUMENTS	537	0	2,000	0	2,000	1,000	0
254-5012-452.07-10	TELEPHONE	0	31	157	24	157	157	0
254-5012-452.09-01	ISC: GENERAL FUND	22,506	17,628	14,667	48,888	14,667	11,542	0
254-5012-452.09-15	INSURANCE FUND	9,000	10,313	10,875	10,875	10,875	12,375	0
254-5012-452.14-44	BOYS AND GIRLS CLUB	100,000	106,000	115,000	115,000	115,000	117,000	0
*	SERVICE AND SUPPLIES	215,558	233,767	210,934	222,343	210,934	211,309	0
CAPITAL OUTLAY								
254-5012-452.77-43	FURNITURE AND FIXTURES	14,203	1,935	0	0	0	0	0
*	CAPITAL OUTLAY	14,203	1,935	0	0	0	0	0

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PROGRAM GM601L

BUDGET PREPARATION WORKSHEET
FOR FISCAL YEAR 2014

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ACCOUNTING PERIOD 09/2013

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11 ACTUALS	FY 12 ACTUALS	FY13 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2013	TENTATIVE FY 2014	FINAL FY 2014
**	PARK MAINTENANCE	344,226	397,788	347,131	330,976	333,043	338,860 ✓	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11 ACTUALS	FY 12 ACTUALS	FY13 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2013	TENTATIVE FY 2014	FINAL FY 2014
Salaries and Wages								
254-5046-452.01-02	HOURLY/SEASONAL	15,534	15,912	14,827	1,172	14,827	14,827	0
*	Salaries and Wages	15,534	15,912	14,827	1,172	14,827	14,827	0
EMPLOYEE BENEFITS								
254-5046-452.02-25	MEDICARE	0	0	215	0	215	215	0
254-5046-452.02-50	WORKERS' COMPENSATION	0	0	230	0	230	230	0
*	EMPLOYEE BENEFITS	0	0	445	0	445	445	0
SERVICE AND SUPPLIES								
254-5046-452.03-09	PROFESSIONAL SERVICES	1,250	0	0	1,063	0	0	0
254-5046-452.03-30	TRAINING	0	933	3,000	0	3,000	3,000	0
254-5046-452.05-80	TRAVEL	0	1,307	3,000	646	3,000	3,000	0
254-5046-452.06-01	OFFICE SUPPLIES	0	0	0	121	0	0	0
254-5046-452.06-03	NEW GYMNASIUM	57	165	0	0	0	0	0
254-5046-452.06-19	TENNIS COURTS PREV MAINT	0	0	24,950	24,950	24,950	0	0
254-5046-452.06-25	OPERATING SUPPLIES	34	57	1,160	445	1,160	1,160	0
254-5046-452.06-31	CENTENNIAL FIELDS	0	25,959	0	11,474	0	0	0
254-5046-452.06-32	DOG PARK	0	6,030	0	0	0	0	0
254-5046-452.06-34	TRAILS, PATHS, BIKE PATHS	2,351	4,017	0	0	0	0	0
254-5046-452.09-01	ISC: GENERAL FUND	45,021	35,262	29,334	0	29,334	23,082	0
254-5046-475.46-00	FISCAL CHARGES	0	250	550	125	550	550	0
*	SERVICE AND SUPPLIES	48,713	73,980	61,994	38,824	61,994	30,792	0
CAPITAL OUTLAY								
254-5046-452.65-08	CC AUDITORIUM SEATING	0	160	68,834	0	68,834	0	0
254-5046-452.71-06	BMX	0	0	61,539	1,829	61,539	0	0
254-5046-452.71-25	COMMUNITY CENTER ROOF	0	252,185	0	0	0	0	0
254-5046-452.71-30	NEW GYMNASIUM	14,480	111,466	5,769,327	1,593	5,769,327	0	0
254-5046-452.71-31	CENTENNIAL FIELDS	0	10,375	102,252	23,039	102,252	0	0
254-5046-452.71-34	PARK / TRAIL IMPROVEMENTS	699	14,283	5,708	1,385	5,708	0	0
254-5046-452.71-38	NV LNDRMK SOC ROBRTS HSE	0	0	0	0	0	25,000	0
254-5046-452.71-45	BEAUTIFICATION	5,710	0	28,714	18,296	28,714	0	0
254-5046-452.71-53	RIFLE/PISTOL RANGE	0	0	22,930	0	22,930	0	0
254-5046-452.71-99	UNDESIGNATED PROJECTS	0	0	72,779	0	72,779	118,932	0
*	CAPITAL OUTLAY	20,889	388,469	6,132,083	46,142	6,132,083	143,932	0
CAPITAL PROJECTS								
254-5046-452.73-32	DOG PARK FENCING & GATES	0	5,000	0	0	0	0	0
*	CAPITAL PROJECTS	0	5,000	0	0	0	0	0
**	PARKS CAPITAL	85,136	483,361	6,209,349	86,138	6,209,349	189,996	0

Carson City, Nevada
 General Obligation (Limited Tax)
 Park Refunding Bonds, Series 2013C
 Debt Service Savings and Summary Schedule

Date	Principal	Rate	Interest	Total	Annual Debt Service	Refunded Debt Service	Cashflow Savings
05/30/2013					Cash Contribution ->	(\$45,029.00)	(\$45,029.00)
09/01/2013			\$66,354.17	\$66,354.17			
03/01/2014	\$0	4.000%	131,250.00	131,250.00	\$197,604.17	270,172.50	72,568.33
09/01/2014			131,250.00	131,250.00			
03/01/2015	0	4.000%	131,250.00	131,250.00	262,500.00	270,172.50	7,672.50
09/01/2015			131,250.00	131,250.00			
03/01/2016	0	4.000%	131,250.00	131,250.00	262,500.00	270,172.50	7,672.50
09/01/2016			131,250.00	131,250.00			
03/01/2017	15,000	4.000%	131,250.00	146,250.00	277,500.00	350,172.50	72,672.50
09/01/2017			130,950.00	130,950.00			
03/01/2018	5,000	4.000%	130,950.00	135,950.00	266,900.00	341,972.50	75,072.50
09/01/2018			130,850.00	130,850.00			
03/01/2019	10,000	4.000%	130,850.00	140,850.00	271,700.00	348,972.50	77,272.50
09/01/2019			130,650.00	130,650.00			
03/01/2020	450,000	4.000%	130,650.00	580,650.00	711,300.00	715,445.00	4,145.00
09/01/2020			121,650.00	121,650.00			
03/01/2021	475,000	4.000%	121,650.00	596,650.00	718,300.00	720,538.76	2,238.76
09/01/2021			112,150.00	112,150.00			
03/01/2022	490,000	4.000%	112,150.00	602,150.00	714,300.00	715,378.76	1,078.76
09/01/2022			102,350.00	102,350.00			
03/01/2023	510,000	5.000%	102,350.00	612,350.00	714,700.00	719,341.26	4,641.26
09/01/2023			89,600.00	89,600.00			
03/01/2024	535,000	5.000%	89,600.00	624,600.00	714,200.00	716,981.26	2,781.26
09/01/2024			76,225.00	76,225.00			
03/01/2025	565,000	5.000%	76,225.00	641,225.00	717,450.00	718,491.26	1,041.26
09/01/2025			62,100.00	62,100.00			
03/01/2026	515,000	5.000%	62,100.00	577,100.00	639,200.00	643,631.26	4,431.26
09/01/2026			49,225.00	49,225.00			
03/01/2027	545,000	5.000%	49,225.00	594,225.00	643,450.00	645,456.26	2,006.26
09/01/2027			35,600.00	35,600.00			
03/01/2028	570,000	4.000%	35,600.00	605,600.00	641,200.00	646,156.26	4,956.26
09/01/2028			24,200.00	24,200.00			
03/01/2029	595,000	4.000%	24,200.00	619,200.00	643,400.00	645,731.26	2,331.26
09/01/2029			12,300.00	12,300.00			
03/01/2030	615,000	4.000%	12,300.00	627,300.00	639,600.00	643,443.76	3,843.76
	<u>\$5,895,000</u>		<u>\$3,140,804.17</u>	<u>\$9,035,804.17</u>	<u>\$9,035,804.17</u>	<u>\$9,337,201.10</u>	<u>\$301,396.93</u>
						Plus: Miscellaneous	<u>4,494.05</u>
						Net Savings:	<u>\$305,890.98</u>