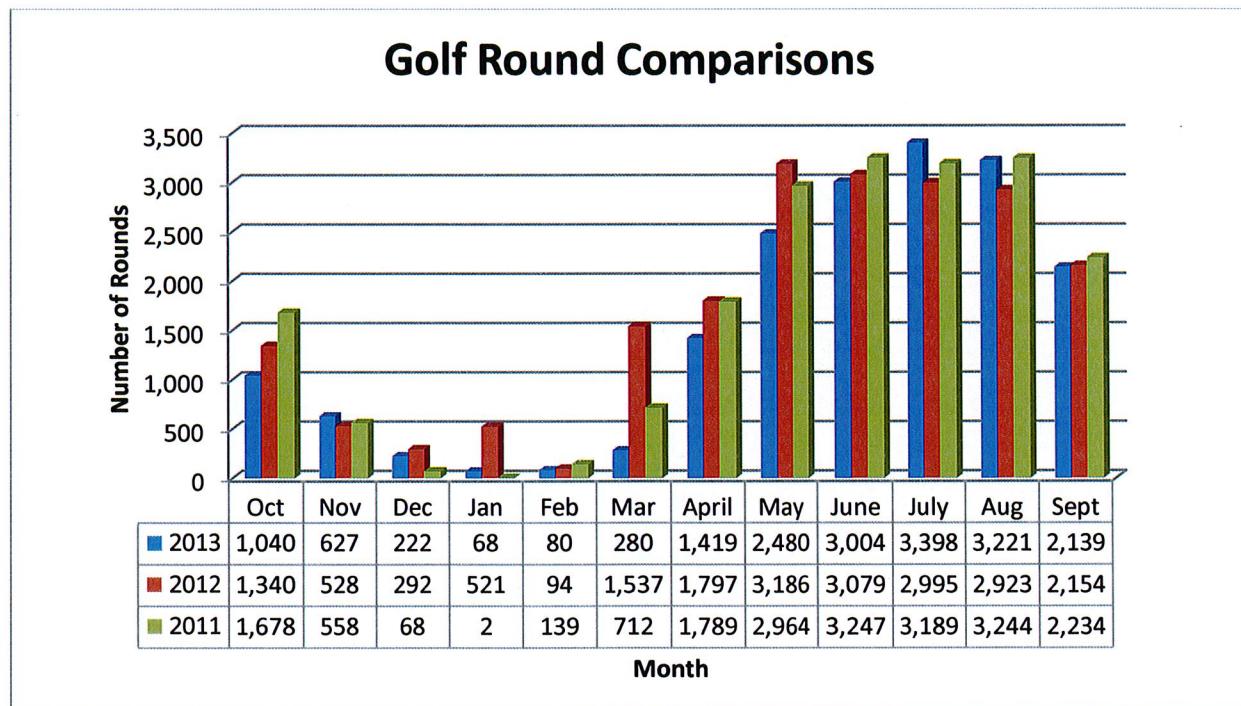


Golf Fund

Golf proceeds for FY 14 are budgeted at \$218,000, which is about a 2.3% increase over the FY 13 budget of \$213,000. The projected increase is mainly due to an increase in the confidence of golfers that the course will remain open during the FY 14 season. Personnel expenses remain consistent with the FY 13 staff reassignment. The lottery transfer will be consistent with the FY 13 transfer of \$250,000. The Golf Course debt will be paid off in December 2013 (FY 14) with the principal and interest payment of \$128,406.

The only funded capital item is the utility type rough mower for \$32,000. This mower would also be able to be used when the Golf Course becomes Civic Center Park.

The quality and appearance of the course, along with significant improvements in marketing and promotions have increased the interest in play at La Vista Falls.



CITY OF LA VISTA

FY 13-14 BUDGET

GOLF FUND SUMMARY

	FY12 Actual	FY13 Budget	FY13 Estimate	FY14 Adopted
REVENUES				
Green Fees	159,175	135,000	135,000	138,000
Cart Fees	58,918	48,000	48,000	50,000
Concession Sales	34,927	30,000	30,000	30,000
Sales Tax Collection Fee	361	200	200	200
Pro-Shop Merchandise	4,745	4,400	4,400	4,500
Miscellaneous	0	100	100	100
Interest Income	56	25	25	25
Total Revenue	258,181	217,725	217,725	222,825
EXPENDITURES				
Salary & Benefits	224,806	211,142	211,724	216,118
Operating Expenditures	141,801	130,863	126,818	129,184
Bond Principal and Interest	131,458	130,083	130,083	128,406
Total Expenditures	498,064	472,088	468,625	473,708
Other Financing Sources (Uses)				
Lottery Transfer	250,000	265,000	250,000	250,000
Total Other Uses of Funds	250,000	265,000	250,000	250,000
Operating Cash Annual Inc/(Dec)	10,117	10,637	(900)	(883)
Total Capital	0	14,000	13,700	32,000
Prior Year Cash	50,966	15,867	61,083	46,483
End of Year Cash Total	61,083	12,504	46,483	13,600
Target Reserve	73,321	68,401	67,708	69,060
Excess Cash Over Reserves	(12,238)	(55,897)	(21,225)	(55,460)

09-91 Golf Clubhouse

Municipal Budget Notes — FY 13/14

09-91 Golf Clubhouse

Budget Line Item

101 Full-Time Salaries
Salaries for full time Golf Clubhouse staff are included in this line item. A 2.0% base factor is included for potential salary increases in accordance with the compensation ordinance.

102 Part-Time Salaries
Salaries for part time Golf Clubhouse staff are included in this line item. A 2.0% base factor is proposed for potential salary increases in accordance with the compensation ordinance.

104 FICA
This is a mandatory withholding match that is a fixed percentage of salaries

105 Insurance
This line item funds the City's portion of health, dental, life and disability insurance for employees. The Affordable Care Act is scheduled to take effect in 2014, which will likely impact the group health insurance rates to an unknown degree. A 6% increase has been factored into the budget and the Employee Focus Group continues to meet and will again make recommendations for changes in an attempt to stay within the budgeted amount.

107 Civilian Pension
This line item funds the City's portion of employee pension contributions.

201 Office Supplies
This line item funds Golf Clubhouse office supplies. Funding requested at same level as last year.

204 Wearing Apparel
This line item includes funding for staff shirts. Funding requested at same level as last year.

207 Janitorial Supplies
This line item funds cleaning supplies for the Golf Clubhouse. Funding requested at the same level as last year.

211 Other
A one-time funding request of \$400 is being made in this line item to purchase the necessary materials to mark and light up the golf course for night time/glow ball outings.

301 Postage
This line item includes postage for Golf Clubhouse and City Wise newsletter. Funding requested at same level as last year.

Municipal Budget Notes — FY 13/14 09-91 Golf Clubhouse

302 Telephone
This line item funds telephone, internet and on-line cash register/credit card reader. Funding requested at a decrease of \$300 from last year.

303 Professional Services - Other
This line item funds new employee physicals. Funding requested at the same level as last year.

304 Utilities
This line items funds gas, water and electric service for the golf course clubhouse. A 5% increase is requested due to anticipated utility rate increases.

306 Rentals
This line item funds the rental of portable toilets at the golf course. Funding requested at same level as last year.

308 Legal Ads
This line item includes promotional and employment advertising. Funding requested at the same level as last year.

309 Printing
This line item funds the printing of City Wise newsletter, scorecards and receipt books. Funding requested at same level as last year.

310 Dues/Subscriptions
No funding is requested in this line item.

311 Travel Expense
This line item funds all authorized trips and the expenses related to meals, lodging, transportation and miscellaneous incidental costs. One-time funding requested for the Golf Course Services Manager to attend the LEAD training.

313 Training
This line item funds employee training opportunities. One-time funding requested for the Golf Course Services Manager to attend the LEAD training.

314 Other Contractual
This line item funds security updates and yearly contracts. A \$300 increase requested due to increased contract costs.

320 Professional Services - Audit
Funding for the City's annual financial audit is included in this line item.

401 Building & Grounds
This line item funds repairs and maintenance of the Golf Clubhouse. A decrease is indicated due to an improvement project that was completed last year.

Municipal Budget Notes — FY 13/14

09-91 Golf Clubhouse

505 Other Charges
This line item funds miscellaneous purchases for the Golf Clubhouse. Additional funding of \$1,100 is requested to cover credit card processing fees.

618 Other Capital
No funding requested in this line item.

8100 Cart Lease-Misc
This line item decreased by \$3,490 due to the final payment being made on five cart lease/purchase agreements. Two new lease/purchase agreements have been entered into for a period of five years.

8300 Pro Shop – Misc
This line item funds Golf clubhouse merchandise (golf balls, gloves, etc.). Additional funding of \$1,000 is included to provide a wider variety of merchandise including glow in the dark golf balls for night golf.

8400 Concession-Other
Funding requested at the same level as last year for concession products (beer, pop, food).

	FY11-12 Actual	FY12-13 Budget	FY12-13 Estimate	FY13-14 Adopted
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91-GOLF CLUB HOUSE

PERSONNEL SERVICES				
101 Salaries - Full-Time	45,553.60	47,078.00	47,078.00	48,500.00
102 Salaries - Part-Time	29,100.65	43,818.00	43,818.00	44,180.00
103 Overtime Salaries	0.00	0.00	0.00	0.00
104 FICA	5,508.63	6,954.00	6,954.00	7,090.00
105 Insurance Charges	9,550.80	9,956.00	9,956.00	10,720.00
107 Pension	2,733.22	2,825.00	2,825.00	2,910.00
109 Self Insurance Expense	0.00	0.00	0.00	0.00
Total Personnel Services	92,446.90	110,631.00	110,631.00	113,400.00
COMMODITIES				
200 Inter-Fund Transfers				
201 Office Supplies	510.56	580.00	580.00	580.00
204 Wearing Apparel	418.00	400.00	400.00	400.00
207 Janitorial Supply	730.10	792.00	792.00	792.00
211 Other Commodities	11.88			400.00
Total Commodities	1,670.54	1,772.00	1,772.00	2,172.00
CONTRACTUAL SERVICES				
301 Postage	136.07	600.00	600.00	600.00
302 Telephone	1,714.07	3,000.00	2,700.00	2,700.00
303 Prof Services-Other	140.00	200.00	200.00	200.00
304 Utilities	9,805.95	9,500.00	9,500.00	9,975.00
305 Insurance and Bonds	4,713.00	5,000.00	5,000.00	5,000.00
306 Rentals	708.28	750.00	750.00	750.00
308 Advertising - Promo	1,826.34	1,800.00	1,800.00	1,800.00
308 Advert - Legal - Other	0.00	0.00	0.00	0.00
309 Printing	1,111.04	2,100.00	2,100.00	2,100.00
310 Dues & Subscriptions	36.60	0.00	0.00	0.00
311 Travel Expense	0.00	0.00	0.00	669.00
312 Towel/Uniform Cleaning	0.00	0.00	0.00	0.00
313 Training	0.00	0.00	0.00	3,500.00
314 Other Contract Services	1,148.67	800.00	1,100.00	1,200.00
320 Prof Services-Audit	350.00	500.00	500.00	500.00
321 Prof Services-Legal	0.00	0.00	0.00	0.00
8100 Cart Lease-Misc	16,624.77	16,204.00	16,204.00	12,714.00
8300 Pro Shop Misc	3,461.40	3,500.00	3,500.00	4,500.00
8400 Concess Food - Other	16,103.62	10,000.00	10,000.00	10,000.00
Total Contractual	57,879.81	53,954.00	53,954.00	56,208.00

	FY11-12 Actual	FY12-13 Budget	FY12-13 Estimate	FY13-14 Adopted
MAINTENANCE				
401 Buildings and Grounds	8,644.19	7,087.00	7,087.00	3,953.00
409 Repair & Maintenance	0.00	0.00	0.00	0.00
410 Vehicle Maintenance	0.00	0.00	0.00	0.00
411 Radio	0.00	0.00	0.00	0.00
412 Other	0.00	0.00	0.00	0.00
Total Maintenance	8,644.19	7,087.00	7,087.00	3,953.00
OTHER CHARGES				
501 Bond/Principal Expense	115,000.00	120,000.00	120,000.00	125,000.00
502 Bond/Interest Expense	16,457.50	10,083.00	10,083.00	3,406.00
505 Other Charges	5,412.01	4,100.00	4,100.00	5,200.00
514 Financial/Lend/Bond Fees	725.26	1,000.00	1,000.00	1,000.00
Total Other Charges	137,594.77	135,183.00	135,183.00	134,606.00
CAPITAL OUTLAY				
618 Other Capital Outlay	0.00	0.00	0.00	0.00
621 Trnsf To Debt Serv-Int				
Total Capital Outlay	0.00	0.00	0.00	0.00
Total Golf Club House	298,236.21	308,627.00	308,627.00	310,339.00

09-92 Golf Maintenance

Municipal Budget Notes – FY 13/14

09-92 Golf Maintenance

Budget Line Item

101 Full Time Salaries
This line item funds full time salaries for three positions. A 2% base factor is included for potential salary increases for the two current full time positions.

102 Part Time Salaries
Funding is requested at the same level as last year. This line item provides salary funding for 1.28 FTE seasonal positions.

103 Overtime
Funding requested at the same level as last year. This line item provides overtime funding for one full time position and two seasonal positions.

104 FICA
This is a mandatory withholding match that is a fixed percentage of salaries. The line item has been increased in proportion to the proposed salary increases.

105 Insurance Charges
This line item funds the City's portion of health, dental, life and disability insurance for employees. The Affordable Care Act is scheduled to take effect in 2014, which will likely impact the group health insurance rates to an unknown degree. A 6% increase has been factored into the budget and the Employee Focus Group continues to meet and will again make recommendations for changes in an attempt to stay within the budgeted amount.

107 Civilian Pension
This line item funds the City's portion of employee pension contributions.

201 Office Supplies
Funding request is the same as last year. This line item funds office supplies used at the Golf Course Maintenance Shop.

203 Food Supplies
Funding request is the same as last year. This line item funds two breakfast meetings with supervisory staff and the City Engineer.

205 Motor Vehicle Supplies
Funding request is the same as last year. This line item provides for the purchase of fuel, oil, anti-freeze and tires for two vehicles and thirty one pieces of equipment.

207 Janitorial Supplies
Funding request is the same as last year. This line item provides for paper products and cleaning supplies for the maintenance building. Janitorial services are handled by staff.

Municipal Budget Notes – FY 13/14

09-92 Golf Maintenance

208 Chemical Supplies
Funding request is the same as last year. This line provides for chemical purchases used in turf and tree care on the course.

210 Botanical Supplies
Funding request is the same as last year. This line item funds the purchase of fertilizer and seed for the course.

301 Postage
Funding request is reduced from last year. A major portion of this line item is the proportionate share of mailing the City Newsletter.

302 Telephone
Funding request is reduced from last year. This line item funds the phone service for the maintenance shop and the cell phone reimbursement for the Superintendent.

303 Professional Services - Other
This line item funds employee physicals and drug tests. The funding request is the same as last year.

304 Utilities
Additional funding is requested in this line item due to a projected 5% increase in utility costs. This line item provides for gas, electricity and water for the maintenance shop.

309 Printing
Funding request is reduced from last year. This line item provides for the printing of numerous items, including the quarterly city newsletter, envelopes, letterhead and business cards.

310 Dues and Subscriptions
Funding request shows an increase from last year to reflect an increase of thirty five dollars in state association dues. This line item funds professional memberships and certifications for the Superintendent and Assistant Superintendent. Examples include the Professional Golf Superintendents Association, Professional Grounds Maintenance Society and Nebraska Pesticide Applicators License.

311 Travel Expenses
This line item funds all authorized trips and the expenses related to meals, lodging, transportation and miscellaneous incidental costs. Funding is included for the Nebraska Turf Conference, and NGCSA Seminars. The request shows an increase from last year.

Municipal Budget Notes – FY 13/14

09-92 Golf Maintenance

313 Training
This line item includes all training courses and seminar costs associated with registration. Funding is included for the Nebraska Turf Conference, Golf Course Superintendent Conference, NGCSA Seminars, Pesticide Applicator Training and Professional Development Courses. The request shows an increase from last year.

314 Other Contractual Services
Funding request is a decrease from last year which reflects the final loan payment on the spray rig being made in April 2014. The remainder of this line item is for contracts with Barone Security and Heritage Crystal Clean.

401 Buildings and Grounds
This line item is for the repair and maintenance of the shop and course. The funding request shows a slight increase from last year.

409 Machine – Equipment and Tool Maintenance
Funding request is the same as last year. This line item is for the repair, maintenance and replacement of maintenance tools and equipment such as chain saws, weed eaters, push mowers and mechanic tools.

410 Motor Vehicle Maintenance
Funding request is the same as last year. This line item funds the repair and maintenance of two vehicles and thirty one pieces of equipment.

411 Radio Maintenance
No funding requested in this line item.

412 Other Maintenance
Funding request is the same as last year. This line provides funding for the repair and maintenance of the course including pins, cups, sand and other supplies required to maintain the course and irrigation system.

505 Other Charges
Funding request is the same as last year. This line item funds the purchase of supplies that do not logically fall into any one of the scheduled accounts. This line item also covers expenses for employees to attend the annual employee recognition dinner.

618 Other Capital

Utility Type Rough Mower - \$32,000
The request is to replace a 1992 John Deere Rough Mower (#7739). This unit has far exceeded its useful life and requires a significant amount of money and maintenance to keep it operational. The replacement mower will be of similar size but will be significantly more efficient. The new unit also will have the capability to stripe the rough areas providing a very aesthetically pleasing result.

	FY11-12 Actual	FY12-13 Budget	FY12-13 Estimate	FY13-14 Adopted
92-GOLF MAINTENANCE				
PERSONNEL SERVICES				
101 Salaries - Full-Time	87,381.60	44,325.00	47,792.00	45,403.00
102 Salaries - Part-Time	15,290.64	39,000.00	35,530.00	39,000.00
103 Overtime Salaries	322.88	400.00	400.00	400.00
104 FICA	7,259.53	6,405.00	6,405.00	6,487.00
105 Insurance Charges	16,862.05	8,098.00	8,098.00	8,704.00
107 Pension	5,242.77	2,283.00	2,868.00	2,724.00
109 Self Insurance Expense	0.00	0.00	0.00	0.00
Total Personnel Services	132,359.47	100,511.00	101,093.00	102,718.00
COMMODITIES				
200 Inter-Fund Transfers				
201 Office Supplies	34.58	26.00	26.00	26.00
203 Food Supplies	34.81	60.00	30.00	60.00
205 Motor Veh Supplies-Fuel	6,323.43	7,000.00	7,000.00	7,000.00
207 Janitorial Supply	116.90	100.00	100.00	100.00
208 Chemical Supply	3,207.13	3,500.00	3,000.00	3,500.00
210 Botanical Supply	6,710.38	6,500.00	5,500.00	6,500.00
211 Other Commodities	0.00	0.00	0.00	0.00
Total Commodities	16,427.23	17,186.00	15,656.00	17,186.00
CONTRACTUAL SERVICES				
301 Postage	136.05	290.00	290.00	190.00
302 Telephone	1,590.16	1,440.00	500.00	1,000.00
303 Prof Services-Other	70.00	80.00	80.00	80.00
304 Utilities	4,635.16	4,770.00	4,770.00	5,009.00
305 Insurance and Bonds	4,713.00	5,000.00	5,000.00	5,000.00
308 Advertising				
309 Printing	1,111.04	1,020.00	1,020.00	1,010.00
310 Dues and Subscriptions	483.10	480.00	515.00	515.00
311 Travel Expense	1,630.30	15.00	15.00	30.00
313 Training	905.00	290.00	330.00	440.00
314 Other Contract Services	7,481.78	7,639.00	7,639.00	4,916.00
320 Prof Services-Audit	350.00	500.00	500.00	500.00
321 Prof Services-Legal	0.00	0.00	0.00	0.00
Total Contractual	23,105.59	21,524.00	20,659.00	18,690.00

	FY11-12 Actual	FY12-13 Budget	FY12-13 Estimate	FY13-14 Adopted
MAINTENANCE				
401 Buildings and Grounds	19,374.86	11,640.00	10,000.00	12,175.00
409 Repair & Maintenance	1,771.70	3,000.00	2,500.00	3,000.00
410 Vehicle Maintenance	2,993.69	5,500.00	6,990.00	5,500.00
411 Radio	0.00	0.00	0.00	0.00
412 Other	3,795.68	4,000.00	3,000.00	4,000.00
Total Maintenance	27,935.93	24,140.00	22,490.00	24,675.00
OTHER CHARGES				
505 Other Charges	0.00	100.00	100.00	100.00
Total Other Charges	0.00	100.00	100.00	100.00
CAPITAL OUTLAY				
618 Other Capital Outlay	0.00	14,000.00	13,700.00	32,000.00
Total Capital Outlay	0.00	14,000.00	13,700.00	32,000.00
Total Golf Maintenance	199,828.22	177,461.00	173,698.00	195,369.00

Capital Outlay

GOLF FUND CAPITAL OUTLAY

		FY 13-14	
	Description	Adopted	Comments
Department 92	Golf Maintenance		
	Mower, Utility Type Rough	\$ 32,000.00	Replaces 1192 JD Rough Mower #7739
	Subtotal	\$ 32,000.00	
	Total Golf Fund	\$ 32,000.00	

Travel & Training

GOLF FUND TRAVEL & TRAINING

Department	Employee	Total Number	Name of Conference	Location	Total Travel	Total Training
Golf Clubhouse -91	Golf Services Manager	1	LEAD Training	Charlottesville VA	\$ 669	\$ 3,500
Golf Maintenance -92	ATCA/GC Assistant	1	NGCSA Seminars (Various)	Nebraska	\$ -	\$ 140
	ATCA & Assistant	2	Nebraska Green Industry Conference	La Vista NE	\$ 30	\$ 300
Sub Total Golf Fund					\$ 699	\$ 3,940

Bond Issue

**City of La Vista
\$1,560,000 Golf Course Bonds
Dated December 15, 1993**

Date	Principal	Coupon	Interest	Period Total	Fiscal Total
12/15/2013	125,000.00	5.450000	3,406.25	128,406.25	128,406.25
	125,000.00		3,406.25	128,406.25	128,406.25