

## Municipal Budget Notes — FY17 and FY18

### 01-23 Recreation

The Recreation Department budget consist of operating expenses related to the Recreation Department and includes the positions of Recreation Director, Assistant Recreation Director, two (2) Program Coordinators, Administrative Assistant, Golf Course Services Manager, and 3.3 Recreation Supervisors.

#### Budget Line Item

#### 101 Full-Time Salaries

Salaries for fulltime Recreation administrative staff are included in the line item.

The line item shows an increase due to moving the golf course services manager position to the recreation budget.

FY17 - A 3% base factor is included for potential salary increases. In order to get all employees on a common salary increase date (October 1) in conjunction with the new performance evaluation system, everyone will receive a base factor increase in October 2016.

FY18 – While a 3.75% increase for salaries is shown, during budget preparation next year we will have data from performance reviews and will be able to budget actual increase percentages.

#### 102 Part-Time Salaries

Salaries for part-time Recreation staff are included in this line item.

FY17 - An increase of \$2,132 is requested due to moving some part-time clubhouse staff salaries into the recreation budget. A 3% base factor is included for potential salary increases. In order to get all employees on a common salary increase date (October 1) in conjunction with the new performance evaluation system, everyone will receive a base factor increase in October 2016.

FY18 – While a 3.75% increase for salaries is shown, during budget preparation next year we will have data from performance reviews and will be able to budget actual increase percentages.

#### 103 Overtime

This line item funds occasional overtime for the Administrative Assistant position for required work at evening or weekend events.

#### 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.

FY17 - An increase of \$183 is requested due to moving some part-time clubhouse staff salaries into the Recreation budget.

105

**Insurance**

This line item funds the City's portion of health, dental, life and disability insurance for employees. In an effort to keep health insurance rates at a manageable level, the City takes on a portion of the liability by funding a portion of the deductible, which results in lower premiums. Actual savings, if any, will depend on plan usage during a given year.

FY17 - A potential 6% increase in insurance premiums is included, but the new funding mechanism has shown good results to date and will hopefully help us better keep insurance costs under control.

FY18 – A potential 6% increase in insurance premiums is included for planning purposes, however our insurance program is reviewed annually and any necessary adjustments will be made.

107

**Civilian Pension**

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

201

**Office Supplies**

Funding requested at the same level as last year for office supplies.

202

**Books/Periodicals**

No funding requested in this line item.

203

**Food Supplies**

This line item funds food supplies associated with the Senior Program and additional special events.

FY17 - an increase of \$1,000 is requested due to moving expenses for clubhouse concessions to the Recreation budget.

204

**Wearing Apparel**

This line item funds the purchase of employee staff shirts and sport league uniforms.

Additionally, an application will be submitted for a \$1,000 grant from the La Vista Community Foundation to support the annual coat drive.

205

**Motor Vehicle Supplies**

This line item funds the purchase of motor vehicle supplies, including fuel.

211

**Other Commodities**

This line item includes funding for youth and adult sport league equipment, as well as other equipment.

FY17 - An increase of \$400 is requested due to moving expenses for janitorial supplies for the clubhouse to the Recreation budget.

FY18 - Requesting a one-time increase of \$3,000.00 to replace twelve eight foot tables in the community center.

- 301 Postage**  
This line item includes funding for mailings and the City Wise newsletter.  
Funding requested at same level as last year.
- 302 Telephone**  
This line item includes funding for office telephones, and cell phone allowance for the Recreation staff.  
  
FY17 - An increase of \$400 is requested due to moving expenses for the clubhouse phone to the Recreation budget.
- 304 Utilities**  
This line item funds all utility costs for the Community Center.  
  
FY17 - An increase of \$414 is requested for the projected increase in utilities at the Community Center. An additional increase of \$6,800 is requested due to moving the utilities for the clubhouse to the Recreation budget.
- 307 Auto Allowance**  
This line item funds an auto allowance for the Recreation Director and staff.
- 308 Legal Ads**  
This item includes program advertising. Funding requested at same level as last year.
- 309 Printing**  
This line item funds the printing of recreation receipts, facility usage forms and the City Wise newsletter  
  
FY18 - \$20,800.00 is requested to fund a new bi-annual Recreation Brochure in addition to (four) 2-page city wide newsletter inserts.
- 310 Dues/Subscriptions**  
This line item includes administration professional memberships and subscriptions.  
Funding requested at same level as last year.
- 311 Travel Expense**  
This line item funds all authorized trips and the expenses related to meals, lodging, transportation and miscellaneous incidental costs.  
  
FY17 - Request a one-time increase of \$606.00 to send 2 people to the NRPA Conference.
- 313 Training**  
This line item funds employee training opportunities.  
  
FY17 - Request a one-time increase of \$400.00 to send two people to the NRPA Conference.
- 314 Other Contractual**  
This line item includes referee fees, telephone and maintenance.

FY17 - An additional \$850 is requested due to moving expenses for internet services and security system monitoring for the clubhouse to the Recreation budget.

**321 Professional Services-Legal**

Funding requested at the same level as last year.

**401 Building & Grounds**

This line item funds repairs and maintenance of the Community Center facility.

FY17 - An additional \$3,775 is requested due to moving repair and maintenance funding for the clubhouse to the Recreation budget.

**409 Machine Equipment and Tool Maintenance**

This line item funds repair and maintenance of mechanical equipment in Community Center.

**410 Motor Vehicle Maintenance**

This line item includes all repair or replacement purchases of parts and supplies for the Department's vehicles.

**412 Other Maintenance**

This line item includes miscellaneous repairs and maintenance of facility.

**505 Other Charges**

This line item funds youth and adult sports league awards, registration fees and miscellaneous items.

FY17 - An additional \$2,380 is requested due to moving expenses for liquor license renewal, credit card processing fees, and golf cart lease payments for the clubhouse to the Recreation budget.

**618 Other Capital**

FY17 - Requesting \$14,248.00 to purchase two new treadmills at \$5,457.00 each; one exercise bike at \$2,552 and \$781.00 for freight and installation charges. The equipment will replace older equipment.

FY18 - Request funding of \$6,000.00 to replace older fitness equipment.

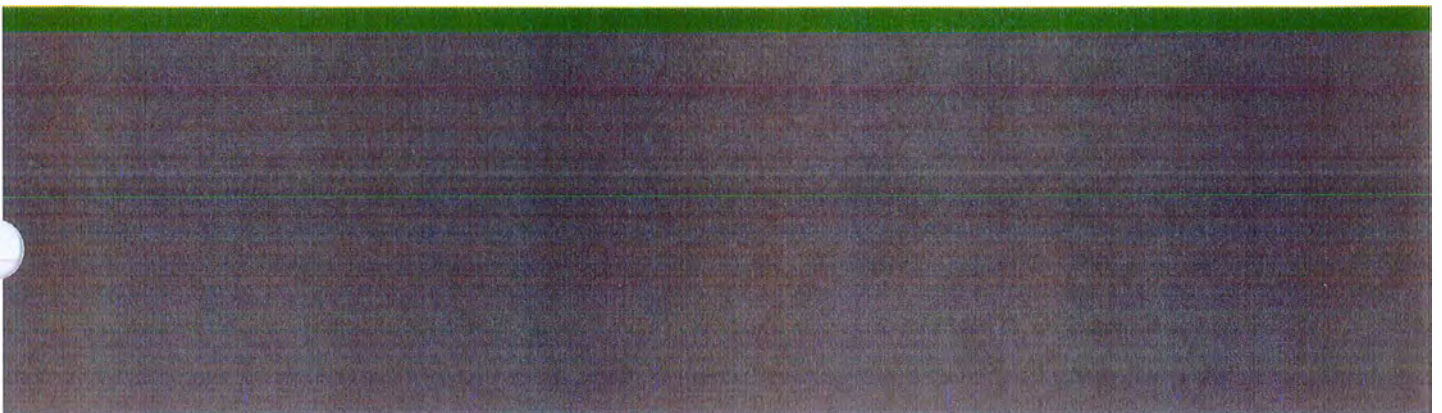
Fund	Department	Dept Name	Pay Range	Position/Job Title	FT/PT/Seasonal	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	Narrative
01	23	Recreation	205	Recreation Director	1	1	1	1	1	1	1	
01	23	Recreation	175	Assistant Director	1	1	1	1	1	1	1	
01	23	Recreation	160	Program Coordinator	2	2	2	2	2	2	2	1 Senior Coordinator, 1 Sports Coordinator
01	23	Recreation	130	Administrative Assistant	1	1	1	1	1	1	1	
01	23	Recreation	165	Services Manager	1	0	1	1	1	1	1	Previously Golf Course Services Manager
01	23	Recreation	100	Recreation Supervisors	3.4	3.4	3.4	3.4	3.4	3.4	3.4	
					8.4	8.4	9.4	9.4	9.4	9.4	9.4	

	A	B	BM	BN	BO	BQ	BS	BT	BU	BV
2			FY15	FY16	FY16	FY17	FY18	FY19	FY20	FY21
3			Actual	Budget	YE Estimate	Recommended	Recommended	Projected	Projected	Projected
1490	<b>23-RECREATION</b>									
1491										
1492										
1493		<b>PERSONNEL SERVICES</b>								
1494	101	Salaries - Full-Time	257,931	269,979	279,179	336,393	349,008	362,096	375,675	389,763
1495	102	Salaries - Part-Time	61,811	65,933	65,933	68,386	70,950	73,611	76,371	79,235
1496	103	Salaries - Overtime	450	97	97	97	101	105	109	113
1497	104	FICA	23,780	25,705	26,408	30,973	32,134	33,339	34,589	35,886
1498	105	Insurance Charges	41,110	37,916	37,916	47,612	50,467	53,496	56,706	60,107
1499	106	Personnel Services								
1500	107	Pension	15,486	16,205	16,205	20,189	20,941	21,731	22,546	23,391
1503		<b>Total Personnel Services</b>	<b>400,568</b>	<b>415,835</b>	<b>425,738</b>	<b>503,650</b>	<b>523,601</b>	<b>544,378</b>	<b>565,996</b>	<b>588,495</b>
1504										
1505		<b>COMMODITIES</b>								
1506	201	Office Supplies	1,945	2,100	2,100	2,100	2,142	2,185	2,229	2,274
1507	202	Books and Periodicals								
1508	203	Food Supplies	2,090	6,983	6,111	6,611	6,743	6,878	7,016	7,156
1509	204	Wearing Apparel	8,035	13,030	12,158	12,158	12,401	12,649	12,902	13,160
1510	205	Motor Vehicle Supplies	96	250	250	250	255	260	265	270
1513	211	Other Commodities	11,692	11,580	11,580	10,980	14,200	11,424	11,652	11,885
1514	8400	Concessions Food - Other								
1515		<b>Total Commodities</b>	<b>23,858</b>	<b>33,943</b>	<b>32,199</b>	<b>32,099</b>	<b>35,741</b>	<b>33,396</b>	<b>34,064</b>	<b>34,745</b>
1516										
1517		<b>CONTRACTUAL SERVICES</b>								
1518	301	Postage	1,423	1,965	1,965	1,965	2,004	2,044	2,085	2,127
1519	302	Telephone	2,396	2,276	2,276	2,676	2,730	2,785	2,841	2,898
1520	303	Prof Services-Other	75	500	500					
1521	304	Utilities	52,103	47,333	48,516	55,730	56,845	57,982	59,142	60,325
1523	306	Rentals	2,185	300	731					
1524	307	Auto Allowance	1,183	1,200	1,200	1,200	1,224	1,248	1,273	1,298
1525	308	Legal Advertising		3,000	3,000	3,000	3,060	3,121	3,183	3,247
1526	309	Printing	3,392	3,220	3,349	3,800	20,800	21,216	21,640	22,073
1527	310	Dues and Subscriptions	280	750	750	750	765	780	796	812
1528	311	Travel	3,003	1,822	1,822	2,428	2,476	2,525	2,576	2,628
1529	313	Training	634	2,350	2,350	2,750	2,805	2,860	2,918	2,976
1530	314	Other Contractual Services	13,463	17,675	17,675	18,525	18,896	19,274	19,659	20,052
1532	321	Professional Services-Legal		500	500	500	510	520	530	541
1533		<b>Total Contractual Services</b>	<b>80,137</b>	<b>82,891</b>	<b>84,634</b>	<b>93,324</b>	<b>112,115</b>	<b>114,355</b>	<b>116,643</b>	<b>118,977</b>
1534										

	A	B	BM	BN	BO	BQ	BS	BT	BU	BV
2			FY15	FY16	FY16	FY17	FY18	FY19	FY20	FY21
3			Actual	Budget	YE Estimate	Recommended	Recommended	Projected	Projected	Projected
1535		<b>MAINTENANCE</b>								
1536	401	Building and Grounds	1,426	5,239	5,239	6,830	6,967	7,106	7,248	7,393
1537	409	Machine Equip & Tool Maint.		1,820	1,820	1,820	1,856	1,893	1,931	1,970
1538	410	Motor Vehicle Expense	185	250	250	250	255	260	265	270
1539	412	Other Maintenance	71	500	500	500	510	520	530	541
1540		<b>Total Maintenance</b>	<b>1,682</b>	<b>7,809</b>	<b>7,809</b>	<b>9,400</b>	<b>9,588</b>	<b>9,779</b>	<b>9,974</b>	<b>10,174</b>
1541										
1542		<b>OTHER CHARGES</b>								
1544	505	Other Charges	8,558	8,720	8,720	11,100	9,894	10,072	10,253	10,438
1545	509	Refunds								
1546		<b>Total Other Charges</b>	<b>8,558</b>	<b>8,720</b>	<b>8,720</b>	<b>11,100</b>	<b>9,894</b>	<b>10,072</b>	<b>10,253</b>	<b>10,438</b>
1547										
1548		<b>CAPITAL OUTLAY</b>								
1552	610	Office Equipment								
1553	618	Other Capital Outlay				14,247	8,790	8,790	8,790	8,790
1554		<b>Total Capital Outlay</b>				<b>14,247</b>	<b>8,790</b>	<b>8,790</b>	<b>8,790</b>	<b>8,790</b>
1555										
1556		<b>TOTAL</b>	<b>514,803</b>	<b>549,198</b>	<b>559,100</b>	<b>663,820</b>	<b>699,729</b>	<b>720,770</b>	<b>745,720</b>	<b>771,619</b>
1557										
1558		<b>Expenditure % Change</b>	<b>-3%</b>	<b>7%</b>	<b>2%</b>	<b>21%</b>	<b>5%</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>
1559		Personnel Services	1%	4%	2%	21%	4%	4%	4%	4%
1560		Commodities	-1%	42%	-5%	-5%	11%	-7%	2%	2%
1561		Contractual Services	-6%	3%	2%	13%	20%	2%	2%	2%
1562		Maintenance	-28%	364%		20%	2%	2%	2%	2%
1563		Other Charges	4%	2%		27%	-11%	2%	2%	2%
1564		<b>Capital Exp % Change</b>	<b>-100%</b>				<b>-38%</b>			
1565										
1566				Budget to Actual	Estimate to Budget	Recom to Budget	Recomm to Recomm	Budget to Budget	Budget to Budget	Budget to Budget
1567		<b>\$ Amount Change</b>	<b>-41,951</b>	<b>34,395</b>	<b>9,902</b>	<b>114,622</b>	<b>35,909</b>	<b>21,041</b>	<b>24,950</b>	<b>25,899</b>
1568		Personnel Services	-10,376	15,267	9,903	87,815	19,951	20,777	21,618	22,499
1569		Commodities	-4,223	10,085	-1,744	-1,844	3,642	-2,345	668	681
1570		Contractual Services	-8,366	2,754	1,743	10,433	18,791	2,240	2,288	2,334
1571		Maintenance	-5,537	6,127		1,591	188	191	195	200
1572		Other Charges	-224	162		2,380	-1,206	178	181	185
1573		<b>Capital Exp</b>	<b>-13,225</b>			<b>14,247</b>	<b>-5,457</b>			
1574										
1575										

# Golf Fund

**FY17 & FY18 BUDGET**



## Golf Fund Summary

	FY15 Actual	FY16 Budget	FY16 Estimate	FY17 Recommended	FY18 Recommended
<b>REVENUES</b>					
Green Fees	149,137	138,000	135,000	0	0
Cart Fees	52,060	50,000	50,000	0	0
Concession Sales	40,610	33,500	35,000	0	0
Sales Tax Collection Fee	330	200	301	0	0
Pro-Shop Merchandise	5,981	4,750	4,500	0	0
Miscellaneous	34	100	100	0	0
Interest Income	214	418	413	0	0
<b>Total Revenue</b>	<b>248,366</b>	<b>226,968</b>	<b>225,314</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>					
Salary & Benefits	192,937	218,431	218,431	0	0
Operating Expenditures	99,656	115,697	110,297	0	0
Bond Principal and Interest	3,546	0	5,300	0	0
<b>Total Expenditures</b>	<b>296,139</b>	<b>334,128</b>	<b>334,028</b>	<b>0</b>	<b>0</b>
<b>Other Financing Sources (Uses)</b>					
Lottery Transfer	125,000	125,000	0	(181,310)	0
Other Fund Balance Activity					
<b>Total Other Uses of Funds</b>	<b>125,000</b>	<b>125,000</b>	<b>0</b>	<b>(181,310)</b>	<b>0</b>
<b>Operating Cash Annual Inc/(Dec)</b>	<b>77,227</b>	<b>17,840</b>	<b>(108,714)</b>	<b>(181,310)</b>	<b>0</b>
<b>Total Capital</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures &amp; Capital</b>	<b>296,139</b>	<b>334,128</b>	<b>334,028</b>	<b>0</b>	<b>0</b>
<b>Prior Year Cash</b>	<b>212,797</b>	<b>290,024</b>	<b>290,024</b>	<b>181,310</b>	<b>0</b>
<b>End of Year Cash Total</b>	<b>290,024</b>	<b>307,864</b>	<b>181,310</b>	<b>0</b>	<b>0</b>

## Golf Fund

The Vision 84 Master Plan calls for the transformation of the La Vista Falls Golf Course into Civic Center Park. In order to begin work on the park project, it is necessary to close Golf Course. The last scheduled day for operations will be on September 30, 2016. As a result, no funding is proposed for FY17 and beyond.

It is recommended that the two (2) full-time employees be transferred to the Recreation Department and Public Works Parks Division. These specific recommendations are included in the respective General Fund budgets. The Parks maintenance budget also includes additional funding for near-term maintenance while the course is in transition

Income generated by the Golf Course has never been adequate to cover operating costs and prior debt service, and as a result it has been necessary to subsidize the Golf Course through Lottery transfers. While the amount of transfers has varied over the years, the FY16 budget identifies \$125,000 for the transfer. Based on year-end estimates, the Golf Fund is projected to have a cash balance of approximately \$181,310 at the end of FY16. This balance will be transferred back into the Lottery Fund, and is reflected in red on the Golf Fund Summary sheet under FY17 recommended.

	A	B	BH	BI	BJ	BL	BN	BO	BP	BQ
1		<b>GOLF FUND</b>								
2			<b>FY15</b>	<b>FY16</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>
3		Budget Code & Classification	<b>Actual</b>	<b>Budget</b>	<b>YE Estimate</b>	<b>Recommended</b>	<b>Recommended</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
4		9-04-GOLF REVENUES								
5										
6										
7										
8	9-01-0010	Total Brought Forward	212,797	290,024	290,024	181,310	0	0	0	0
9										
10	7100	Green Fees	148,937	138,000	135,000					
11	7100	Carts	52,060	50,000	50,000					
12	7100	Misc Play Sales**	200							
13	7400	Concession Sales	40,610	33,500	35,000					
14		Total Golf Proceeds	241,807	221,500	220,000	0	0	0	0	0
15										
16										
17	5022	Fee Income	330	200	301					
18	7300	Pro-Shop Merchandise	5,981	4,750	4,500					
19	8001	Miscellaneous	34	100	100					
20	8010	Interest Income	214	418	413					
21	8062	Res. Rev Reclass w/Exp								
22		<b>Total Income</b>	<b>248,366</b>	<b>226,968</b>	<b>225,314</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
23										
24										
25	4010	Lottery Transfer	125,000	125,000	0	(181,310)				
26										
27		<b>Net Revenue</b>	<b>373,366</b>	<b>351,968</b>	<b>225,314</b>	<b>(181,310)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
28										
29		<b>Total Available</b>	<b>586,163</b>	<b>641,992</b>	<b>515,338</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
30										
31		<b>Total Operating Expenditures</b>	<b>296,139</b>	<b>334,128</b>	<b>334,028</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
32		<b>EXP % of REVENUE</b>	<b>119%</b>	<b>147%</b>	<b>148%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
33										
34		<b>Total Capital Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>					
35		<b>Other Fund Balance Activity</b>								
36										
37		<b>Cash Reserve</b>	<b>290,024</b>	<b>307,864</b>	<b>181,310</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
38		<b>RESERVE %</b>	<b>98%</b>	<b>92%</b>	<b>54%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
39										
40										
41		<b>Golf Revenue % Change</b>								
42	7100	Green Fees	12.4%	-7.3%	-9.4%	-100.0%	0.0%	0.0%	0.0%	0.0%
43	7100	Carts	-3.3%	-4.0%	-4.0%	-100.0%	0.0%	0.0%	0.0%	0.0%
44	7100	Misc Play Sales**	0.0%	-100.0%	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
45	7400	Concession Sales	14.4%	-17.5%	-13.8%	-100.0%	0.0%	0.0%	0.0%	0.0%
46		Total Golf Proceeds	9.0%	-8.4%	-9.0%	-100.0%	0.0%	0.0%	0.0%	0.0%
47			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

	A	B	BH	BI	BJ	BL	BN	BO	BP	BQ
1	<b>GOLF FUND</b>									
2			<b>FY15</b>	<b>FY16</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>
3	Budget Code & Classification	<b>Actual</b>	<b>Budget</b>	<b>YE Estimate</b>	<b>Recommended</b>	<b>Recommended</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	
48	4010 Lottery Transfer	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
49	5022 Fee Income	9.6%	-39.4%	-8.7%	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
50	7300 Pro-Shop Merchandise	-3.7%	-20.6%	-24.8%	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
51	8001 Miscellaneous	-97.5%	194.1%	194.1%	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
52	8010 Interest Income	125.0%	95.3%	93.0%	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
53	8062 Res. Rev Reclass w/Exp	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
54	<b>Total Income</b>	<b>8.1%</b>	<b>-8.6%</b>	<b>-9.3%</b>	<b>-100.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
55										

	A	B	BF	BG	BH	BJ	BL	BM	BN	BO
1										
2			FY15	FY16	FY16	FY17	FY18	FY19	FY20	FY21
3			Actual	Budget	YE Estimate	Recommended	Recommended	Projected	Projected	Projected
4										
5			<b>91-GOLF CLUB HOUSE</b>							
6										
7			<b>PERSONNEL SERVICES</b>							
8	101	Salaries - Full-Time	50,330	50,187	50,187					
9	102	Salaries - Part-Time	36,756	45,310	45,310					
10	103	Overtime Salaries	0	0	0					
11	104	FICA	6,382	7,306	7,306					
12	105	Insurance Charges	9,627	9,575	9,575					
14	107	Pension	2,989	3,011	3,011					
15	109	Self Insurance Expense	0	0	0					
16		<b>Total Personnel Services</b>	<b>106,084</b>	<b>115,389</b>	<b>115,389</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
17										
18			<b>COMMODITIES</b>							
19	200	Inter-Fund Transfers								
20	201	Office Supplies	868	580	580					
23	204	Wearing Apparel	404	400	400					
24	207	Janitorial Supply	644	792	792					
25	211	Other Commodities	1,621							
26		<b>Total Commodities</b>	<b>3,537</b>	<b>1,772</b>	<b>1,772</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	A	B	BF	BG	BH	BJ	BL	BM	BN	BO
1										
2			FY15	FY16	FY16	FY17	FY18	FY19	FY20	FY21
3			Actual	Budget	YE Estimate	Recommended	Recommended	Projected	Projected	Projected
27										
28										
29										
30										
31										
32										
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66										

	A	B	BF	BG	BH	BJ	BL	BM	BN	BO
1										
2			<b>FY15</b>	<b>FY16</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>
3			<b>Actual</b>	<b>Budget</b>	<b>YE Estimate</b>	<b>Recommended</b>	<b>Recommended</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
67		<b>CAPITAL OUTLAY</b>								
68	618	Other Capital Outlay	0	0	0					
69	621	Trnsf To Debt Serv-Int								
71		<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
72										
73		<b>Total Golf Club House</b>	<b>162,876</b>	<b>174,182</b>	<b>174,082</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
74										
75		<b>Expenditure % Change</b>	<b>-47.0%</b>	<b>6.9%</b>	<b>6.9%</b>	<b>-100.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
76		Personnel Services	5.0%	9.0%	9.0%	-100.0%	0.0%	0.0%	0.0%	0.0%
77		Commodities	78.0%	-50.0%	-50.0%	-100.0%	0.0%	0.0%	0.0%	0.0%
78		Contractual Services	-30.0%	4.0%	4.0%	-100.0%	0.0%	0.0%	0.0%	0.0%
79		Maintenance	-16.0%	1.0%	1.0%	-100.0%	0.0%	0.0%	0.0%	0.0%
80		Other Charges	-97.0%	49.0%	49.0%	-100.0%	0.0%	0.0%	0.0%	0.0%
81		<b>Capital Exp % Change</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
82										
83			Estimate to Budget	Budget to Actual	Estimate to Budget	Budget to Budget				
84		<b>\$ Amount Change</b>	<b>-144,310</b>	<b>11,306</b>	<b>11,206</b>	<b>-174,082</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
85		Personnel Services	4,613	9,305	9,305	-115,389	0	0	0	0
86		Commodities	1,553	-1,765	-1,765	-1,772	0	0	0	0
87		Contractual Services	-19,550	2,000	1,900	-47,946	0	0	0	0
88		Maintenance	-735	49	49	-3,775	0	0	0	0
89		Other Charges	-130,192	1,717	1,717	-5,200	0	0	0	0
90		Capital Exp	0	0	0	0	0	0	0	0
91			0	0	0	0	0	0	0	0
92			0	0	0	0	0	0	0	0

	A	B	AW	AX	AY	BA	BC	BD	BE	BF
1										
2			<b>FY15</b>	<b>FY16</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>
3			<b>Actual</b>	<b>Budget</b>	<b>YE Estimate</b>	<b>Recommender</b>	<b>Recommender</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
4		<b>92-GOLF MAINTENANCE</b>								
5										
6		<b>PERSONNEL SERVICES</b>								
7	101	Salaries - Full-Time	46,557	46,922	46,922					
8	102	Salaries - Part-Time	25,110	39,000	39,000					
9	103	Overtime Salaries	89	400	400					
10	104	FICA	5,308	6,604	6,604					
11	105	Insurance Charges	6,975	7,301	7,301					
13	107	Pension	2,814	2,815	2,815					
14	109	Self Insurance Expense	0	0	0					
15		<b>Total Personnel Services</b>	<b>86,853</b>	<b>103,042</b>	<b>103,042</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
16										
17		<b>COMMODITIES</b>								
18	200	Inter-Fund Transfers								
19	201	Office Supplies	4	26	26					
20	203	Food Supplies	25	60	60					
21	205	Motor Veh Supplies-Fuel	4,781	7,000	7,000					
23	207	Janitorial Supply	77	100	100					
24	208	Chemical Supply	3,082	3,500	3,500					
25	210	Botanical Supply	6,123	6,500	6,500					
26	211	Other Commodities	0	0	0					
27		<b>Total Commodities</b>	<b>14,092</b>	<b>17,186</b>	<b>17,186</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
28										
29		<b>CONTRACTUAL SERVICES</b>								
30	301	Postage	209	204	204					
31	302	Telephone	323	1,000	1,000					
32	303	Prof Services-Other	125	80	80					
33	304	Utilities	4,123	5,159	5,159					
34	305	Insurance and Bonds	4,080	5,000	5,000					
36	308	Advertising								
37	309	Printing	1,449	1,064	1,064					
38	310	Dues and Subscriptions	550	540	540					
39	311	Travel	96	30	30					
41	313	Training	353	440	440					
42	314	Other Contract Services	394	1,214	1,214					
43	320	Prof Services-Audit	801	500	500					
44	321	Prof Services-Legal	0	0	0					
45		<b>Total Contractual</b>	<b>12,503</b>	<b>15,231</b>	<b>15,231</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
46										

	A	B	AW	AX	AY	BA	BC	BD	BE	BF
1										
2			<b>FY15</b>	<b>FY16</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>
3			<b>Actual</b>	<b>Budget</b>	<b>YE Estimate</b>	<b>Recommended</b>	<b>Recommended</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
47		<b>MAINTENANCE</b>								
48	401	Buildings and Grounds	10,479	11,887	11,887					
49	409	Repair & Maintenance	1,879	3,000	3,000					
50	410	Vehicle Maintenance	5,505	5,500	5,500					
51	411	Radio	0	0	0					
52	412	Other	1,889	4,000	4,000					
53		<b>Total Maintenance</b>	<b>19,752</b>	<b>24,387</b>	<b>24,387</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
54										
55		<b>OTHER CHARGES</b>								
56	505	Other Charges	63	100	100					
57		<b>Total Other Charges</b>	<b>63</b>	<b>100</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
58										
59		<b>CAPITAL OUTLAY</b>								
60	618	Other Capital Outlay	0	0	0					
62		<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
63										
64		<b>Total Golf Maintenance</b>	<b>133,263</b>	<b>159,946</b>	<b>159,946</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
65										
66		<b>Expenditure % Change</b>	<b>-9.5%</b>	<b>20.0%</b>	<b>20.0%</b>	<b>-100.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
67		Personnel Services	-6.0%	19.0%	19.0%	-100.0%	0.0%	0.0%	0.0%	0.0%
68		Commodities	-12.0%	22.0%	22.0%	-100.0%	0.0%	0.0%	0.0%	0.0%
69		Contractual Services	-29.0%	22.0%	22.0%	-100.0%	0.0%	0.0%	0.0%	0.0%
70		Maintenance	-8.0%	23.0%	23.0%	-100.0%	0.0%	0.0%	0.0%	0.0%
71		Other Charges	-35.0%	59.0%	59.0%	-100.0%	0.0%	0.0%	0.0%	0.0%
72		<b>Capital Exp % Change</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
73										
74										
75		<b>\$ Amount Change</b>	<b>-14,067</b>	<b>26,683</b>	<b>26,683</b>	<b>-159,946</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
76		Personnel Services	-5,282	16,189	16,189	-103,042	0	0	0	0
77		Commodities	-1,966	3,094	3,094	-17,186	0	0	0	0
78		Contractual Services	-5,086	2,728	2,728	-15,231	0	0	0	0
79		Maintenance	-1,698	4,635	4,635	-24,387	0	0	0	0
80		Other Charges	-35	37	37	-100	0	0	0	0
81		Capital Exp	0	0	0	0	0	0	0	0
82			0	0	0	0	0	0	0	0
83			0	0	0	0	0	0	0	0
84										