

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 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	23-RECREATION										
1491											
1492											
1493	PERSONNEL SERVICES										
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	Total Personnel Services		400,568	415,835	425,738	503,650	523,601	544,378	565,996	588,495	
1504											
1505	COMMODITIES										
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	Total Commodities		23,858	33,943	32,199	32,099	35,741	33,396	34,064	34,745	
1516											
1517	CONTRACTUAL SERVICES										
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	Total Contractual Services		80,137	82,891	84,634	93,324	112,115	114,355	116,643	118,977	
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	MAINTENANCE															
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	Total Maintenance		1,682	7,809	7,809	9,400	9,588	9,779	9,974	10,174						
1541	OTHER CHARGES															
1544	505	Other Charges	8,558	8,720	8,720	11,100	9,894	10,072	10,253	10,438						
1545	509	Refunds														
1546	Total Other Charges		8,558	8,720	8,720	11,100	9,894	10,072	10,253	10,438						
1547	CAPITAL OUTLAY															
1552	610	Office Equipment														
1553	618	Other Capital Outlay				14,247	8,790	8,790	8,790	8,790						
1554	Total Capital Outlay					14,247	8,790	8,790	8,790	8,790						
1556	TOTAL		514,803	549,198	559,100	663,820	699,729	720,770	745,720	771,619						
1557																
1558	Expenditure % Change		-3%	7%	2%	21%	5%	3%	3%	3%						
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	Capital Exp % Change		-100%				-38%									
1565																
1566																
1567			Budget to Actual		Estimate to Budget		Recom to Budget		Recomm to Recomm		Budget to Budget		Budget to Budget		Budget to Budget	
1568	\$ Amount Change		-41,951	34,395	9,902	114,622	35,909	21,041	24,950	25,899						
1569	Personnel Services		-10,376	15,267	9,903	87,815	19,951	20,777	21,618	22,499						
1570	Commodities		-4,223	10,085	-1,744	-1,844	3,642	-2,345	668	681						
1571	Contractual Services		-8,366	2,754	1,743	10,433	18,791	2,240	2,288	2,334						
1572	Maintenance		-5,537	6,127		1,591	188	191	195	200						
1573	Other Charges		-224	162		2,380	-1,206	178	181	185						
1574	Capital Exp		-13,225			14,247	-5,457									
1575																

Golf Fund

FY17 & FY18 BUDGET

Golf Fund Summary

	FY15 Actual	FY16 Budget	FY16 Estimate	FY17 Recommended	FY18 Recommended
REVENUES					
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
Total Revenue	248,366	226,968	225,314	0	0
EXPENDITURES					
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
Total Expenditures	296,139	334,128	334,028	0	0
Other Financing Sources (Uses)					
Lottery Transfer	125,000	125,000	0	(181,310)	0
Other Fund Balance Activity					
Total Other Uses of Funds	125,000	125,000	0	(181,310)	0
Operating Cash Annual Inc/(Dec)	77,227	17,840	(108,714)	(181,310)	0
Total Capital	0	0	0	0	0
Total Expenditures & Capital	296,139	334,128	334,028	0	0
Prior Year Cash	212,797	290,024	290,024	181,310	0
End of Year Cash Total	290,024	307,864	181,310	0	0

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	GOLF FUND								
2	Budget Code & Classification	FY15 Actual	FY16 Budget	FY16 YE Estimate	FY17 Recommended	FY18 Recommended	FY19 Projected	FY20 Projected	FY21 Projected
3	9-04-GOLF REVENUES								
4									
5									
6									
7									
8	0-01-0010 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	Total Income	248,366	226,968	225,314	0	0	0	0	0
24									
25	4010 Lottery Transfer	125,000	125,000	0	(181,310)				
26									
27	Net Revenue	373,366	351,968	225,314	(181,310)	0	0	0	0
28									
29	Total Available	586,163	641,992	515,338	0	0	0	0	0
30									
31	Total Operating Expenditures	296,139	334,128	334,028	0	0	0	0	0
32	EXP % of REVENUE	119%	147%	148%	0%	0%	0%	0%	0%
33									
34	Total Capital Expenditures	0	0	0					
35	Other Fund Balance Activity								
36									
37	Cash Reserve	290,024	307,864	181,310	0	0	0	0	0
38	RESERVE %	98%	92%	54%	0%	0%	0%	0%	0%
39									
40									
41	Golf Revenue % Change								
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	GOLF FUND									
2		FY15	FY16	FY16	FY17	FY18	FY19	FY20	FY21	
3	Budget Code & Classification	Actual	Budget	YE Estimate	Recommended	Recommended	Projected	Projected	Projected	
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	Total Income	8.1%	-8.6%	-9.3%	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
55										

	A	B	BF	BG	BH	BJ	BL	BM	BN	BO	
1			FY15	FY16	FY16	FY17	FY18	FY19	FY20	FY21	
2			Actual	Budget	YE Estimate	Recommended	Recommended	Projected	Projected	Projected	
3											
4	91-GOLF CLUB HOUSE										
5											
6											
7	PERSONNEL SERVICES										
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	Total Personnel Services		106,084	115,389	115,389	0	0	0	0	0	
17											
18	COMMODITIES										
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	Total Commodities		3,537	1,772	1,772	0	0	0	0	0	

	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		CONTRACTUAL SERVICES								
29	301	Postage	569	614	614					
30	302	Telephone	886	2,700	2,500					
31	303	Prof Services-Other	200	200	200					
32	304	Utilities	10,114	10,274	10,274					
33	305	Insurance and Bonds	4,080	5,000	5,000					
34	306	Rentals	706	750	750					
35	308	Advertising - Promo	1,334	1,800	1,800					
37	309	Printing	2,234	2,154	2,154					
38	310	Dues & Subscriptions	310	110	310					
39	311	Travel Expense	25	0	0					
40	312	Towel/Uniform Cleaning	0	0	0					
41	313	Training	0	0	0					
42	314	Other Contract Services	1,111	900	900					
43	320	Prof Services-Audit	801	500	400					
44	321	Prof Services-Legal	0	0	0					
45	8100	Cart Lease-Misc	1,321	8,544	8,544					
46	8300	Pro Shop Misc	4,508	4,500	4,500					
47	8400	Concess Food - Other	17,847	10,000	10,000					
48		Total Contractual	46,046	48,046	47,946	0	0	0	0	0
49										
50		MAINTENANCE								
51	401	Buildings and Grounds	3,656	3,775	3,775					
52	409	Repair & Maintenance	0	0	0					
53	410	Vehicle Maintenance	0	0	0					
54	411	Radio	0	0	0					
55	412	Other	70	0	0					
56		Total Maintenance	3,726	3,775	3,775	0	0	0	0	0
57										
58		OTHER CHARGES								
61	501	Bond/Principal Expense	0	0	0					
62	502	Bond/Interest Expense	0	0	0					
63	505	Other Charges	3,483	5,200	5,200					
64	514	Financial/Lend/Bond Fees	0	0	0					
65		Total Other Charges	3,483	5,200	5,200	0	0	0	0	0
66										

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

	A	B	AW	AX	AY	BA	BC	BD	BE	BF	
1			FY15 Actual	FY16 Budget	FY16 YE Estimate	FY17 Recommended	FY18 Recommended	FY19 Projected	FY20 Projected	FY21 Projected	
92-GOLF MAINTENANCE											
PERSONNEL SERVICES											
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	Total Personnel Services		86,853	103,042	103,042	0	0	0	0	0	
16											
17	COMMODITIES										
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	Total Commodities		14,092	17,186	17,186	0	0	0	0	0	
28											
29	CONTRACTUAL SERVICES										
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	Total Contractual		12,503	15,231	15,231	0	0	0	0	0	
46											

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