

605 COMMUNITY CENTER FUND

	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>	<u>2018</u>	<u>2019</u>	<u>Increase</u>	<u>%</u>	<u>Comments</u>
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>	<u>Decrease</u>	<u>Change</u>	
4811 Administrative												
3414	Concession Inventory	6,500	5,541.69	6,500	4,260.62	5,000	723.45	0	0	0	0.0%	all exactly as received from Aaron !!
4111	Salaries & Wages	266,000	260,796.76	272,000	289,958.11	293,663	307,028.52	309,500	317,150	318,500	9,000	2.9% full-time(xxx,xxx)+part-timers(xx,xxx)
4112	Overtime	100	273.58	100	95.91	6,599	249.79	300	238	300	0	0.0% full-time(300)+part-timers(0)
4113	Work Study Wages	5,500	6,022.14	5,500	8,079.81	5,500	4,427.10	5,500	4,800	5,500	0	0.0%
4121	OASI	20,500	19,623.64	23,500	20,832.93	22,970	22,592.08	23,000	23,550	24,600	1,600	7.0% full-time(xx,xx)+part-timers(xxxx)
4131	Retirement	11,400	11,370.16	14,500	12,763.39	14,086	13,132.42	14,000	14,000	14,500	500	3.6% full-time(xx,xxx)+part-timers(0)
4132	Pension	0	-6,336.69	0	10,067.09	0	-34,756.14	0	0	0	0	0.0%
4141	Workers Compensation	3,500	3,670.00	3,500	3,343.00	3,653	4,438.00	3,700	4,750	5,300	1,600	43.2% as submitted by Aaron
4151	Group Insurance	33,620	32,757.17	40,000	39,850.30	34,374	38,652.80	36,000	38,400	40,500	4,500	12.5% (20,135*2*1.03=41,478) but as submitted by Aaron
4211	Insurance	1,450	1,478.36	1,450	1,518.02	1,577	1,410.71	1,600	0	1,600	0	0.0% (1600*1.03=1648) but as submitted by Aaron
4221	Professional Services	21,000	21,305.60	21,000	25,096.69	23,000	12,644.97	12,000	7,500	8,500	-3,500	-29.2%
4223	Advertising	11,000	8,642.51	11,000	7,529.23	10,000	14,502.66	10,000	13,000	10,000	0	0.0%
4231	Publishing	0	0.00	4,200	222.80	2,811	2,640.74	3,000	2,200	3,500	500	16.7%
4251	Repair & Maint-Office Equip	1,500	714.06	1,500	2,237.96	1,500	1,319.87	1,500	900	1,500	0	0.0%
4252	Repair & Maint-Motor Vehicle Parts	0	0.00	0	54.00	0	0.00	0	0	0	0	0.0%
4253	Repair & Maint-Bldg & Structure	13,000	37,200.26	15,000	12,690.28	15,000	23,562.79	15,000	12,300	15,000	0	0.0%
4254	Repair & Maint-Plant Equip	8,000	13,005.59	10,000	32,884.59	10,000	2,918.12	10,000	27,600	12,000	2,000	20.0%
4259	Licensing	10,500	8,259.30	18,500	19,644.50	16,500	15,810.02	15,000	16,500	16,500	1,500	10.0%
4270	Training	3,000	5,679.45	3,000	697.50	2,000	1,901.84	2,000	1,100	2,000	0	0.0%
4271	Travel Expense	2,500	1,248.61	2,500	5,714.80	2,000	1,888.20	2,000	2,200	2,000	0	0.0%
4281	Utilities	145,100	135,268.34	145,600	119,815.37	145,600	101,404.28	138,000	113,000	115,000	-23,000	-16.7% InfoTech(35*12+225=645)
4291	Other Current Expense	4,500	4,283.46	4,500	2,884.64	4,000	3,194.51	4,000	3,500	3,500	-500	-12.5%
4292	Fitness Events	0	0.00	0	8,906.33	10,000	140.87	7,000	7,000	7,000	0	0.0%
4301	Supplies & Materials-Postage	4,500	1,692.65	4,500	2,066.92	4,500	1,851.93	3,250	1,700	2,000	-1,250	-38.5%
4302	Supplies & Materials-Office Supplies	2,000	1,173.42	2,000	2,647.96	2,000	2,473.89	2,000	1,500	1,500	-500	-25.0%
4303	Supplies & Materials-Dues & Subs	1,000	1,559.98	1,000	596.60	1,000	752.10	1,000	1,250	1,000	0	0.0%
4304	Supplies & Materials-Janitor Expense	11,000	9,561.83	11,000	11,491.96	11,000	12,081.41	11,500	12,760	13,000	1,500	13.0%
4305	Supplies & Materials-Uniforms	500	1,345.08	1,000	528.47	1,000	2,467.46	1,000	1,300	500	-500	-50.0%
4310	Merchandise Expense	1,500	376.65	1,500	1,432.55	1,500	347.20	1,000	700	1,000	0	0.0%
4320	Program Expense	9,100	20,255.58	19,900	5,698.32	4,500	5,560.05	4,500	6,500	4,000	-500	-11.1%
4326	Supplies & Materials-Chemicals	0	0.00	0	0.00	0	66.00	0	0	0	0	0.0%
4330	Supplies & Materials-Fitness Equip	4,000	16,155.13	5,000	4,630.47	5,000	10,742.71	5,000	13,800	56,000	51,000	1020.0% fitness equipment
4331	Supplies & Materials-Pool Equip	0	0.00	0	589.29	0	9.95	0	0	0	0	0.0%
4332	Supplies & Materials-Rec Equip	500	9.99	500	76.98	500	217.36	300	1,200	300	0	0.0%
4335	Program Refunds	2,000	0.00	2,000	0.00	0	0.00	0	0	0	0	0.0%
4336	Supplies & Materials-Promotion Material	4,200	3,575.22	0	2,145.42	0	0.00	0	0	0	0	0.0%
4337	Supplies & Materials-Towels	1,000	932.70	1,000	0.00	1,000	595.43	1,000	500	1,000	0	0.0%
4338	Equipment Rental Expense	50	0.00	50	5.89	50	0.00	100	50	100	0	0.0%
4346	Supplies & Materials-Safety	1,500	486.63	1,500	350.02	1,000	1,331.04	500	250	500	0	0.0%
4523	Sales Tax	33,500	30,697.60	34,500	32,661.90	34,500	33,569.78	34,500	34,000	36,000	1,500	4.3%
4581	Depreciation	0	97,330.76	0	7,330.75	0	7,330.75	0	0	0	0	0.0%
5433	Improvements	0	0.00	72,000	78,618.94	84,000	76,127.40	0	0	0	0	0.0%
5435	Capital Outlay-Furniture & Machinery	18,000	0.00	68,000	60,649.20	18,000	14,066.29	18,000	42,500	0	-18,000	-100.0%
	Totals	663,020	755,957.21	829,300	840,669.51	799,383	709,418.35	696,750	727,698	724,200	27,450	3.9%
4812 Swimming Pool												
4111	Salaries & Wages	73,500	70,581.11	76,000	81,280.90	73,000	75,872.76	79,000	75,000	87,500	8,500	10.8%
4112	Overtime	300	176.82	300	139.01	300	362.35	300	300	200	-100	-33.3%
4121	OASI	5,700	5,413.04	5,700	6,228.94	5,608	5,831.93	6,000	6,100	6,700	700	11.7%
4211	Insurance	0	0.00	0	0.00	0	0.00	0	0	0	0	0.0%
4221	Professional Services	0	0.00	0	0	0	200.00	0	0	0	0	0.0%
4224	Red Cross Lesson Fee	3,200	3,706.00	3,500	4,301.47	4,000	4,578.39	4,000	3,000	4,000	0	0.0%
4253	Repair & Maint-Bldg & Structure	3,200	7,582.05	5,000	291.42	5,000	2,027.00	5,000	17,000	5,000	0	0.0%
4254	Repair & Maint-Plant Equip	5,500	3,772.60	6,000	6,117.95	6,000	18,327.46	6,000	12,000	6,000	0	0.0%
4270	Training	0	122.50	0	0.00	0	0.00	0	0	0	0	0.0%
4291	Other Current Expense	0	0.00	0	170.00	0	89.12	0	0	0	0	0.0%
4302	Supplies & Materials-Office Supplies	0	0.00	0	0.00	0	0.00	0	0	0	0	0.0%
4325	Supplies & Materials-Paint	0	-46.80	0	0.00	0	0.00	0	0	0	0	0.0%

	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>	<u>2018</u>	<u>2019</u>	<u>Increase</u>	<u>%</u>	<u>Comments</u>
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>	<u>Decrease</u>	<u>Change</u>	
4326 Supplies & Materials-Chemicals	9,500	10,221.77	9,500	11,097.32	10,500	11,041.45	10,500	10,100	10,500	0	0.0%	
4331 Supplies & Materials-Pool Equip	500	96.81	500	57.91	500	1,107.56	500	1,300	500	0	0.0%	
4332 Supplies & Materials-Rec Equip	500	606.66	500	325.65	500	943.02	500	1,400	500	0	0.0%	
Totals	101,900	102,232.56	107,000	110,010.57	105,408	120,381.04	111,800	126,200	120,900	9,100	8.1%	

4813 Children Recreation Programs

4111 Salaries & Wages	26,500	33,848.18	32,000	29,465.64	33,000	28,726.41	29,000	29,000	37,000	8,000	27.6%	
4112 Overtime	0	0.00	0	0.00	0	89.11	0	0	0	0	0.0%	
4121 OASI	2,100	2,589.47	2,400	2,254.18	2,525	2,204.46	2,000	2,000	2,900	900	45.0%	s/b 2831
4211 Insurance	0	0.00	0	0.00	0	0.00	0	0	0	0	0.0%	
4291 Other Current Expense	1,600	2,721.98	2,500	2,471.47	2,500	3,114.24	2,000	2,000	2,000	0	0.0%	
4303 Supplies & Materials-Dues & Subs	0	0.00	0	0.00	0	39.96	0	0	0	0	0.0%	
4332 Supplies & Materials-Rec Equip	0	0.00	0	51.97	0	0.00	0	0	0	0	0.0%	
Totals	30,200	39,159.63	36,900	34,243.26	38,025	34,174.18	33,000	33,000	41,900	8,900	27.0%	

4814 Day Care Center

4111 Salaries & Wages	13,500	12,646.08	11,500	14,208.13	13,000	13,479.00	14,000	14,500	20,500	6,500	46.4%	
4121 OASI	1,050	967.43	900	1,086.92	995	1,031.21	1,000	1,000	1,600	600	60.0%	s/b 1568
4291 Other Current Expense	200	0.00	200	16.00	200	0.00	200	200	200	0	0.0%	
4332 Supplies & Materials-Rec Equip	0	0.00	0	1,249.94	0	0.00	0	0	0	0	0.0%	
Totals	14,750	13,613.51	12,600	16,560.99	14,195	14,510.21	15,200	15,700	22,300	7,100	46.7%	

4815 Adult Recreation Programs

4111 Salaries & Wages	9,000	10,208.12	12,500	10,895.26	17,500	18,448.46	21,000	19,000	12,500	-8,500	-40.5%	
4112 Overtime	0	0.00	0	0.00	0	0.00	0	0	0	0	0.0%	
4121 OASI	695	780.14	950	832.00	1,339	1,409.22	1,500	1,400	1,000	-500	-33.3%	s/b 956
4131 Retirement	0	0.00	0	5.67	0	8.92	0	0	0	0	0.0%	
4151 Group Insurance	0	0.00	0	22.32	0	62.66	0	0	0	0	0.0%	
4221 Professional Services	0	0.00	0	1,866.83	2,500	309.75	1,500	600	1,000	-500	-33.3%	
4270 Training	0	0.00	0	0.00	700	3,912.32	500	1,100	500	0	0.0%	
4271 Travel Expense	0	0.00	0	0.00	500	490.77	500	200	500	0	0.0%	
4291 Other Current Expense	0	0.00	0	0.00	500	500.00	500	200	500	0	0.0%	
4303 Supplies & Materials-Dues & Subs	0	0.00	0	0.00	250	444.50	250	250	500	250	100.0%	
4332 Supplies & Materials-Rec Equip	500	1,423.57	1,000	1,576.72	1,000	720.85	1,000	400	1,000	0	0.0%	
Totals	10,195	12,411.83	14,450	15,198.80	24,289	26,307.45	26,750	23,150	17,500	-9,250	-34.6%	
Total Expenditures	820,065	923,374.74	1,000,250	1,016,683.13	981,300	904,791.23	883,500	925,748	926,800	43,300	4.9%	

820,065	923,374.74	1,000,250	1,016,683.13	981,300	904,791.23	883,500	925,748	926,800	43,300	4.9%
pension entry (-6,427.60) done to tie out to AR/audit		1,106,683.13 ties out to AR		ties out to AR						
		entry for depreciation ties out to audit								