

201 PARK & RECREATION 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>	
4413 Insect Control												
4112 Overtime	500	488.03	500	0.00	0	0.00	0	0	0	0	0.0%	
4121 OASI	50	36.39	39	0.00	0	0.00	0	0	0	0	0.0%	
4131 Retirement	50	31.08	30	0.00	0	0.00	0	0	0	0	0.0%	
4211 Insurance	0	100.64	0	0.00	0	0.00	0	0	0	0	0.0%	
4271 Travel Expense	202	30.00	200	0.00	200	0.00	100	0	100	0	0.0%	
4291 Other Current Expense	0	1,528.64	0	555.86	0	25.00	0	74	0	0	0.0%	
4312 Supplies & Materials-Machine Parts	500	139.99	500	49.99	500	395.00	500	500	500	0	0.0%	
4326 Supplies & Materials-Chemicals	15,000	14,776.07	15,000	13,631.20	15,000	10,733.52	15,000	15,116	15,000	0	0.0%	
Totals	16,302	17,130.84	16,269	14,237.05	15,700	11,153.52	15,600	15,690	15,600	0	0.0%	
4511 Rec-Administration												
4111 Salaries & Wages	38,500	39,632.13	39,361	24,197.26	32,465	32,471.40	33,453	24,331	42,443	8,990	26.9%	Lakin
4112 Overtime	0	0.00	0	0.00	1,171	0.00	0	0	0	0	0.0%	
4121 OASI	2,950	2,994.29	3,011	1,850.99	2,574	2,471.68	2,559	1,850	3,247	688	26.9%	
4131 Retirement	2,325	1,682.15	2,362	885.04	2,019	1,948.43	2,007	1,460	2,547	540	26.9%	
4141 Workers Compensation	0	0.00	0	0.00	0	0.00	0	0	0	0	0.0%	
4151 Group Insurance	6,100	4,489.64	6,725	28.34	11,829	939.89	6,750	4,538	5,605	-1,145	-17.0%	(2721*2*1.03=5605) single coverage
4259 Licensing	0	0.00	0	0.00	0	0.00	0	0	3,060	3,060	0.0%	CSI(255*12=3060)
4271 Travel Expense	500	164.73	500	784.27	500	230.73	500	500	1,000	500	100.0%	
4281 Utilities	1,250	1,085.05	1,250	751.20	1,250	603.39	1,250	520	588	-662	-53.0%	AT&T(48*12*1.02=588)
4302 Supplies & Materials-Office Supplies	600	0.00	500	8.00	500	5.00	500	2,500	500	0	0.0%	
Totals	52,225	50,047.99	53,709	28,505.10	52,308	38,670.52	47,019	35,699	58,990	11,971	25.5%	
4512 Swimming Pool												
4111 Salaries & Wages	100,000	89,380.65	107,000	85,813.98	126,070	96,636.29	128,577	105,500	131,303	2,726	2.1%	Laurie 50% (21,863)+part-timers(109,440)
4112 Overtime	200	832.55	200	1,275.80	3,229	2,157.26	2,750	990	2,750	0	0.0%	Laurie 0% (0)+part-timers(2750)
4121 OASI	7,675	6,837.69	8,201	6,476.03	9,892	7,334.12	10,047	8,000	10,256	209	2.1%	Laurie 50% (1673)+part-timers(8583)
4131 Retirement	1,350	1,056.15	1,144	1,198.86	1,370	1,235.80	1,273	975	1,312	39	3.1%	
4141 Workers Compensation	0	0.00	0	0.00	0	0.00	0	0	0	0	0.0%	
4151 Group Insurance	5,900	5,091.06	4,520	6,687.22	6,889	6,707.23	7,043	6,954	7,163	120	1.7%	(3477*2*1.03=7163)
4211 Insurance	0	0.00	0	0.00	0	0.00	0	0	0	0	0.0%	
4221 Professional Services	1,500	448.45	1,500	440.00	500	950.00	500	0	0	-500	-100.0%	
4223 Advertising	600	0.00	600	0.00	600	0.00	600	413	600	0	0.0%	
4224 Red Cross Lesson Fee	800	881.00	800	959.84	800	1,566.57	800	300	800	0	0.0%	
4251 Repair & Maint-Office Equip	100	28.27	800	271.01	800	12.51	800	150	800	0	0.0%	
4253 Repair & Maint-Bldg & Structure	200	1,321.28	1,500	16,792.54	1,500	2,965.62	29,400	21,000	8,000	-21,400	-72.8%	see itemized list
4254 Repair & Maint-Plant Equip	3,500	1,033.70	3,500	91.60	3,500	0.00	3,500	1,000	5,045	1,545	44.1%	see itemized list
4259 Licensing	0	0.00	2,000	3,500.00	2,000	2,809.44	3,500	3,300	3,060	-440	-12.6%	CSI(255*12=3060)
4268 Supplies & Materials-Concession Stand	12,000	11,903.55	12,000	9,634.20	12,000	14,035.48	12,200	12,600	12,600	400	3.3%	
4270 Training	500	1,457.00	800	959.00	800	1,223.61	1,100	1,000	3,810	2,710	246.4%	
4271 Travel Expense	100	0.00	100	32.08	100	0.00	500	500	800	300	60.0%	
4281 Utilities	27,000	17,848.07	27,000	15,341.05	23,500	17,748.46	20,000	18,500	19,408	-592	-3.0%	TTL 18,843*1.03=19,408 City(Pool15,319)+AT&T(2
4291 Other Current Expense	1,500	901.19	1,500	1,551.83	1,500	1,183.48	1,500	850	1,500	0	0.0%	
4301 Supplies & Materials-Postage	0	0.00	0	0.00	0	0.00	0	0	0	0	0.0%	
4302 Supplies & Materials-Office Supplies	100	386.72	500	306.80	500	203.84	500	500	800	300	60.0%	
4304 Supplies & Materials-Janitor Expense	800	1,332.17	1,000	2,268.20	1,250	-1,512.41	1,500	1,550	1,500	0	0.0%	
4305 Supplies & Materials-Uniforms	300	396.37	300	899.87	500	1,014.34	800	300	1,000	200	25.0%	
4325 Supplies & Materials-Paint	200	0.00	200	0.00	200	842.45	1,150	0	0	-1,150	-100.0%	
4326 Supplies & Materials-Chemicals	13,000	8,086.20	13,000	11,554.75	13,000	5,269.86	13,000	6,500	8,500	-4,500	-34.6%	
4328 Pool Improvements	200	132.59	200	5,512.65	200	0.00	200	0	0	-200	-100.0%	
4331 Supplies & Materials-Pool Equip	500	425.22	500	16.47	1,100	4,397.26	1,100	3,275	10,300	9,200	836.4%	see itemized list
4346 Supplies & Materials-Safety	600	254.28	600	66.00	600	302.70	2,220	1,800	1,000	-1,220	-55.0%	
4542 Sales Tax-Recreation Fees	5,000	3,562.38	5,000	2,809.66	5,000	3,854.08	3,500	4,500	4,800	1,300	37.1%	
5432 Capital Outlay-Bldg & Structure	0	0.00	0	0.00	0	0.00	30,000	30,000	0	-30,000	-100.0%	
5435 Capital Outlay-Furniture & Machinery	0	0.00	0	0.00	0	0.00	0	0	0	0	0.0%	
Totals	183,625	153,596.54	194,465	174,459.44	217,400	170,937.99	278,060	230,457	237,107	-40,953	-14.7%	

	<u>2015</u> <u>Budget</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Budget</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Budget</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Estimated</u>	<u>2019</u> <u>Budget</u>	<u>Increase</u> <u>Decrease</u>	<u>%</u> <u>Change</u>	<u>Comments</u>
4514 Rec-Summer Programs												
4111 Salaries & Wages	12,000	8,015.72	12,000	7,296.93	12,000	9,021.72	12,000	8,000	12,000	0	0.0%	\$x.xx minimum wage
4112 Overtime	0	0.00	0	0.00	0	0.00	0	0	0	0	0.0%	
4121 OASI	925	613.14	918	558.22	918	690.19	918	612	918	0	0.0%	
4131 Retirement	0	0.00	0	0.00	0	0.00	0	0	0	0	0.0%	
4141 Workers Compensation	0	0.00	0	0.00	0	0.00	0	0	0	0	0.0%	
4241 Rentals	1,000	840.00	1,300	1,080.00	1,300	1,525.00	1,300	2,050	1,500	200	15.4%	porta-potties-needs analysis
4268 Supplies & Materials-Concession Stand	0	0.00	0	0.00	0	0.00	0	0	0	0	0.0%	
4291 Other Current Expense	200	0.00	200	258.46	200	0.00	200	550	500	300	150.0%	
4303 Supplies & Materials-Dues & Subs	0	0.00	0	0.00	0	0.00	0	0	0	0	0.0%	
4332 Supplies & Materials-Recreation Equip	8,000	4,165.46	8,000	5,888.24	8,000	6,088.51	8,000	6,200	8,000	0	0.0%	
4335 Program Refunds	500	0.00	500	25.00	500	0.00	500	0	0	-500	-100.0%	code to revenue if refund is necessary
4542 Sales Tax-Recreation Fees	400	400.42	400	378.06	400	319.80	400	400	500	100	25.0%	
Totals	23,025	14,034.74	23,318	15,484.91	23,318	17,645.22	23,318	17,812	23,418	100	0.4%	
4515 Rec-Winter Programs												
4111 Salaries & Wages	11,000	7,224.13	11,000	5,996.37	11,000	6,099.30	11,000	7,500	10,000	-1,000	-9.1%	\$x.xx minimum wage
4121 OASI	850	552.60	842	458.77	842	466.66	842	574	765	-77	-9.1%	
4221 Professional Services	0	0.00	0	760.00	0	0.00	0	0	0	0	0.0%	
4241 Rentals	2,500	1,440.00	2,500	2,460.00	2,500	2,235.00	2,500	2,250	2,500	0	0.0%	porta-potties-needs analysis
4259 Licensing	0	0.00	2,500	3,500.00	2,500	2,809.44	2,500	3,300	0	-2,500	-100.0%	CSI moved to Rec Admin
4291 Other Current Expense	100	450.00	100	0.00	100	108.56	100	300	500	400	400.0%	
4332 Supplies & Materials-Recreation Equip	7,500	7,798.63	7,500	4,612.64	7,500	5,090.01	7,500	5,000	8,000	500	6.7%	
4335 Program Refunds	200	0.00	200	0.00	200	0.00	200	0	0	-200	-100.0%	code to revenue if refund is necessary
4542 Sales Tax-Recreation Fees	800	558.57	800	250.73	800	185.60	500	500	500	0	0.0%	
Totals	22,950	18,023.93	25,442	18,038.51	25,442	16,994.57	25,142	19,424	22,265	-2,877	-11.4%	
4521 Park Administration												
4111 Salaries & Wages	7,850	7,824.50	8,067	8,408.98	8,356	0.00	0	6,777	6,981	6,981	0.0%	Gary 10%
4112 Overtime	0	0.00	0	0.00	0	0.00	0	0	0	0	0.0%	
4121 OASI	600	578.35	617	549.64	640	0.00	0	478	534	534	0.0%	
4131 Retirement	475	469.34	484	450.31	502	0.00	0	407	419	419	0.0%	
4141 Workers Compensation	7,875	6,263.00	6,460	5,063.00	5,532	6,386.00	6,386	8,550	9,405	3,019	47.3%	(8550*1.10=9405)
4151 Group Insurance	1,200	1,155.10	1,300	1,155.10	1,191	0.00	0	1,391	1,432	1,432	0.0%	(695*2*1.03=1432)
4211 Insurance	13,100	12,272.97	12,550	11,778.66	12,079	11,446.55	11,742	12,250	12,618	876	7.5%	(12,250*1.03=12,618)
4221 Professional Services	0	0.00	2,000	2,000.00	2,000	11.07	100	50	0	-100	-100.0%	
4251 Repair & Maint-Office Equip	606	718.07	500	894.99	1,000	145.65	2,250	650	2,710	460	20.4%	InfoTech(80*12+450=1410)+PCs(1300)
4253 Repair & Maint-Bldg & Structure	1,010	439.90	600	228.51	600	106.72	500	400	500	0	0.0%	
4271 Travel Expense	1,010	535.98	750	50.00	750	567.00	500	400	700	200	40.0%	SDPRA Conference
4281 Utilities	13,200	8,656.32	13,500	7,854.36	12,000	9,253.50	12,800	1,400	612	-12,188	-95.2%	AT & T(50*12*1.02=612)
4302 Supplies & Materials-Office Supplies	0	0.00	0	0.00	0	0.00	1,000	400	500	-500	-50.0%	
4303 Supplies & Materials-Dues & Subs	1,000	960.50	1,200	908.25	1,200	755.75	1,200	819	1,000	-200	-16.7%	
4355 Supplies & Materials-Safety Equip	700	1,030.47	1,000	435.19	1,000	533.59	1,000	500	1,000	0	0.0%	
Totals	48,626	40,904.50	49,028	39,776.99	46,850	29,205.83	37,478	34,472	38,411	933	2.5%	
4522 Park Areas												
4111 Salaries & Wages	125,250	131,025.17	134,069	132,803.02	133,281	136,020.69	147,020	140,000	166,768	19,748	13.4%	Mike+Shalace+Roxie 12.5%+2 Maint II+5 Maint I
4112 Overtime	1,550	1,642.22	2,467	456.30	1,545	581.63	1,749	500	1,910	161	9.2%	(Maint II=15.00 / Maint I=13.00)
4121 OASI	9,725	9,518.32	10,445	9,734.75	10,315	9,913.43	11,381	10,250	12,904	1,523	13.4%	
4131 Retirement	5,325	5,314.56	5,627	4,602.50	5,487	5,467.37	5,825	5,724	5,976	151	2.6%	
4141 Workers Compensation	0	0.00	0	0.00	0	0.00	0	0	0	0	0.0%	
4151 Group Insurance	29,000	27,970.51	31,850	21,129.12	21,068	21,959.50	23,058	22,396	23,068	10	0.0%	(11,198*2*1.03=23,068)
4211 Insurance	0	0.00	0	0.00	0	0.00	0	0	0	0	0.0%	
4221 Professional Services	0	0.00	0	8,492.69	0	3,500.66	0	0	0	0	0.0%	
4241 Rentals	2,020	600.00	1,000	720.00	1,000	1,018.75	1,250	1,000	1,100	-150	-12.0%	porta-potties-needs analysis
4252 Repair & Maint-Motor Vehicle Equip	2,525	406.82	2,000	197.34	2,000	2,720.17	1,000	750	5,500	4,500	450.0%	purchase Unit 68 from sewer(3500)+addl(2000)
4253 Repair & Maint-Bldg & Structure	26,000	17,587.38	26,000	18,934.78	27,500	21,887.00	26,500	26,500	26,500	0	0.0%	
4271 Travel Expense	0	0.00	0	0.00	0	0.00	0	0	0	0	0.0%	
4281 Utilities	22,360	23,581.69	25,000	20,355.82	26,000	20,975.20	25,000	22,000	23,000	-2,000	-8.0%	TTL 23,000 as impossible to reconcile City(numerou
4291 Other Current Expense	1,010	195.94	500	804.65	500	-264.16	500	62	500	0	0.0%	

	<u>2015</u> <u>Budget</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Budget</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Budget</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Estimated</u>	<u>2019</u> <u>Budget</u>	<u>Increase</u> <u>Decrease</u>	<u>%</u> <u>Change</u>	<u>Comments</u>
4302 Supplies & Materials-Office Supplies	0	0.00	0	0.00	0	0.00	0	170	0	0	0.0%	
4304 Supplies & Materials-Janitor Expense	1,700	1,067.05	1,500	1,611.21	1,800	1,540.34	2,400	2,400	2,400	0	0.0%	
4305 Supplies & Materials-Uniforms	0	0.00	0	0.00	0	0.00	500	400	500	0	0.0%	
4306 Supplies & Materials-Gas, Oil, Tires	12,000	8,915.62	17,000	8,352.41	17,000	7,978.54	12,000	9,500	12,000	0	0.0%	
4311 Supplies & Materials-Motor Vehicle Parts	0	0.00	0	0.00	0	0.00	0	0	0	0	0.0%	
4312 Supplies & Materials-Machine Parts	10,000	3,256.78	10,000	5,022.79	10,000	8,398.32	10,000	10,000	10,000	0	0.0%	
4321 Supplies & Materials-Tools & Tool Repair	1,040	258.03	1,000	799.26	1,000	1,006.31	1,000	1,064	1,000	0	0.0%	
4323 Supplies & Materials-Gravel	1,414	0.00	0	0.00	0	0.00	0	0	0	0	0.0%	
4325 Supplies & Materials-Paint	1,000	667.22	1,000	580.16	1,000	367.70	1,200	700	1,200	0	0.0%	
4326 Supplies & Materials-Chemicals	2,222	2,741.76	1,000	6,926.66	3,000	2,711.91	3,100	3,100	3,100	0	0.0%	
4329 Playground & Athletics	20,000	11,696.38	15,000	13,572.61	15,000	14,815.71	15,000	15,000	15,000	0	0.0%	
5432 Capital Outlay-Bldg & Structure	53,500	0.00	0	0.00	0	0.00	0	0	110,000	110,000	0.0%	Memorial Park Playground
5433 Improvements	41,000	39,606.99	51,000	118,014.26	49,500	9,829.57	82,000	66,343	0	-82,000	-100.0%	
5434 Capital Outlay-Machinery & Auto Equip	25,000	21,315.00	58,221	70,236.00	0	0.00	63,126	63,125	71,000	7,874	12.5%	64,000 stumper - replace Unit 8A + 7000 snowblowe
Totals	393,641	307,367.44	394,679	443,346.33	326,996	270,428.64	433,609	400,984	493,426	59,817	13.8%	

4524 Forestry & Nursery

4231 Publishing	202	0.00	150	0.00	150	0.00	100	100	100	0	0.0%	
4254 Repair & Maint-Plant Equip	3,000	2,679.90	3,000	2,370.17	3,000	2,492.09	3,000	3,000	3,500	500	16.7%	
4271 Travel Expense	303	307.99	200	120.00	200	218.00	300	436	500	200	66.7%	
4291 Other Current Expense	505	113.30	500	354.04	500	43.25	500	400	500	0	0.0%	
4303 Supplies & Materials-Dues & Subs	106	15.00	150	100.00	150	70.00	150	100	150	0	0.0%	
4333 Supplies & Materials-Trees	7,000	7,609.24	5,000	4,097.42	5,000	4,550.30	6,000	6,000	7,000	1,000	16.7%	
Totals	11,116	10,725.43	9,000	7,041.63	9,000	7,373.64	10,050	10,036	11,750	1,700	16.9%	

7100 Capital Outlay Accumulation

4703 Reserve-ADA Accessibility	0	0.00	5,000	0.00	0	0.00	0	0	0	0	0.0%	
4710 Reserve-Tennis Court	1,000	0.00	1,000	0.00	1,000	0.00	1,000	0	0	-1,000	-100.0%	
4719 Reserve-Playground	0	0.00	2,500	0.00	2,500	0.00	5,000	0	0	-5,000	-100.0%	
4720 Reserve-Ballfield	5,000	0.00	10,000	0.00	0	0.00	0	0	10,000	10,000	0.0%	
4729 Reserve-SW 4th & Union Ave	0	0.00	0	0.00	0	0.00	0	0	56,100	56,100	0.0%	
4730 Reserve-Multi-Use Trail Extention	0	0.00	0	0.00	0	0.00	10,000	0	10,000	0	0.0%	
4731 Reserve-Pool Repair	5,000	0.00	5,000	0.00	10,000	0.00	10,000	0	25,750	15,750	157.5%	
4732 Reserve-Computer/Copy/Fax	0	0.00	0	0.00	0	0.00	0	0	0	0	0.0%	
4753 Reserve-Insect Control	0	0.00	0	0.00	2,500	0.00	2,500	0	0	-2,500	-100.0%	
4754 Reserve-Parking Lot	4,000	0.00	5,000	0.00	5,000	0.00	0	0	0	0	0.0%	
4755 Reserve-Rec Trail Maintenance	0	0.00	5,000	0.00	5,000	0.00	5,000	0	5,000	0	0.0%	
4766 Reserve-Christmas Lights	2,500	0.00	0	0.00	0	0.00	0	0	0	0	0.0%	
4767 Reserve-Picnic Tables	0	0.00	5,000	0.00	2,500	0.00	0	0	0	0	0.0%	
4778 Reserve-Capital Replacement	0	0.00	0	0.00	54,326	0.00	0	0	0	0	0.0%	
4796 Reserve-Sidewalk	10,000	0.00	10,000	0.00	10,000	0.00	5,000	0	10,000	5,000	100.0%	
4797 Reserve-Bike Trail	16,000	0.00	0	0.00	0	0.00	0	0	0	0	0.0%	
4798 Reserve-Park Acquisition	0	0.00	25,000	0.00	25,000	0.00	20,000	0	20,000	0	0.0%	
Totals	43,500	0.00	73,500	0.00	117,826	0.00	58,500	0	136,850	78,350	133.9%	
Total Expenditures	795,010	611,831.41	839,410	740,889.96	834,840	562,409.93	928,776	764,574	1,037,817	109,041	11.7%	

795,010	611,831.41	839,410	740,889.96	834,840	562,409.93	928,776	764,574	1,037,817	109,041	11.7%
	ties out to AR/audit		ties out to AR ties out to audit		ties out to AR					