

**PARKS AND RECREATION COMMISSION
STAFF REPORT**

MEETING DATE: May 6, 2014

AGENDA ITEM NUMBER: 3D

APPLICANT: Roger Moellendorf, Parks and Recreation Director

REQUEST: **For Possible Action:** To recommend to the Board of Supervisors approval of the Parks and Recreation Department's tentative Fiscal Year 2014/15 Annual Budget.

GENERAL DISCUSSION:

Attached, please find Exhibit A, "Parks & Recreation Department Budget Comparison FY 2013/14 & FY 2014/15." This covers all budget divisions within the Parks and Recreation Department with the exception of Cemetery and Open Space budgets. The exhibit summarizes the personnel (salaries and benefits) and operation and maintenance (service and supplies) budgets and allows a quick "at a glance" view of how Fiscal Year 2013/14 compares with Fiscal Year 2014/15 budget. Also, included are budget spread sheets for Quality of Life funds for Park Maintenance and Park Capital and "Budget Preparation Work Sheets" for these two funds as well as for other Parks and Recreation budget divisions.

Even though Carson City is beginning to see a small increase in the construction of residential dwellings, it is projected there will not be enough funds available again this year for our annual Residential Construction Tax (RCT) dispersals for Fiscal Year 2014/15. Therefore, we will once again suspend this program for Fiscal Year 2014/15 unless there is remarkable recovery in residential construction activity. It is anticipated that there will not be a designated capital improvement budget funded through the General Fund for Parks and Recreation projects again in this up-coming budget year.

The total FY 2014/15 Parks and Recreation General Fund budget is \$4,274,482.

RECOMMENDED ACTION: I move to recommend to the Board of Supervisors approval of the Parks and Recreation Department's tentative Fiscal Year 2014/15 Annual Budget.

Parks & Recreation Department Budget Comparison FY13/14 & FY14/15

<u>PARKS ADMIN. 101-5005-452</u>			
<u>FY 13/14</u>	<u>FY 14/15</u>	<u>PARKS 101-5012-452</u>	<u>FY 13/14</u>
\$ 542,030.00	\$ 554,027.00	SALARIES AND BENEFITS	\$ 765,923.00
\$ 40,083.00	\$ 40,095.00	SERVICES AND SUPPLIES	\$ 480,331.00
\$ 582,113.00	\$ 594,122.00	TOTAL	\$ 1,246,254.00
			<u>FY 14/15</u>
			\$ 758,975.00
			\$ 502,581.00
			\$ 1,261,556.00
<u>RECREATION/POOL 101-5055-451</u>			
<u>FY 13/14</u>	<u>FY 14/15</u>	<u>RECREATION/COMM. CTR. 101-5056-</u>	<u>FY 13/14</u>
\$ 418,237.00	\$ 416,852.00	SALARIES AND BENEFITS	\$ 217,701.00
\$ 270,444.00	\$ 252,500.00	SERVICES AND SUPPLIES	\$ 141,664.00
\$ 688,681.00	\$ 669,352.00	TOTAL	\$ 359,007.00
			<u>FY 14/15</u>
			\$ 226,286.00
			\$ 142,721.00
			\$ 369,007.00
<u>RECREATION 101-5057-451</u>			
<u>FY 13/14</u>	<u>FY 14/15</u>	<u>PEP 101-5058-451</u>	<u>FY 13/14</u>
\$ 328,207.00	\$ 320,264.00	SALARIES AND BENEFITS	\$ 6,507.00
\$ 89,394.00	\$ 82,960.00	SERVICES AND SUPPLIES	\$ 13,515.00
\$ 417,601.00	\$ 403,224.00	TOTAL	\$ 20,022.00
			<u>FY 14/15</u>
			\$ 6,507.00
			\$ 13,515.00
			\$ 20,022.00
<u>ICE RINK 101-5059-451</u>			
<u>FY 13/14</u>	<u>FY 14/15</u>	<u>RECREATION/SPRT 101-5060-451</u>	<u>FY 13/14</u>
\$ 36,051.00	\$ 36,051.00	SALARIES AND BENEFITS	\$ 186,037.00
\$ 58,330.00	\$ 58,330.00	SERVICES AND SUPPLIES	\$ 144,400.00
\$ 94,381.00	\$ 94,381.00	TOTAL	\$ 330,437.00
			<u>FY 14/15</u>
			\$ 195,513.00
			\$ 145,296.00
			\$ 340,809.00
<u>RECREATION/SPRT TOURN 275-5061- FY 13/14</u>			
<u>FY 13/14</u>	<u>FY 14/15</u>	<u>Q18 MAINT. 254-5012-452</u>	<u>FY 13/14</u>
\$ 55,154.00	\$ 55,154.00	SALARIES AND BENEFITS	\$ 138,073.00
\$ 30,113.00	\$ 15,446.00	SERVICES AND SUPPLIES	\$ 211,020.00
\$ 85,267.00	\$ 70,600.00	TOTAL	\$ 349,093.00
			<u>FY 14/15</u>
			\$ 140,282.00
			\$ 233,452.00
			\$ 373,734.00
<u>Q18 CAPITAL 254-5046-452</u>			
<u>FY 13/14</u>	<u>FY 14/15</u>		
\$ 15,272.00	\$ 15,272.00		
\$ 74,247.00	\$ 62,403.00		
\$ 89,519.00	\$ 77,675.00		
<u>GRAND TOTAL</u>			<u>FY 13/14</u>
			\$ 4,262,733.00
			<u>FY 14/15</u>
			\$ 4,274,482.00

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12 ACTUALS	FY 13 ACTUALS	FY 14 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2014	REVENUE FY 2015	FINAL FY 2015
SALARIES AND WAGES								
101-5005-452.01-01	SALARIES	378,844	390,728	411,498	278,449	409,189	409,330	0
101-5005-452.01-02	BOURLY/SEASONAL	0	0	0	3,569	0	0	0
101-5005-452.01-03	ADMINISTRATIVE PAY	0	0	0	156	0	0	0
101-5005-452.01-04	SHIFT DIFFERENTIAL	1,401	1,869	3,132	993	3,132	3,132	0
101-5005-452.01-05	MANAGEMENT LEAVE PAY	7,808	9,091	0	5,642	0	0	0
101-5005-452.01-07	ANNUAL LEAVE PAY	0	5,677	0	5,022	0	0	0
101-5005-452.01-08	SICK LEAVE PAY	0	0	0	1,820	0	0	0
101-5005-452.01-11	OVERTIME	4,080	2,928	2,000	5,668	2,000	2,000	0
101-5005-452.01-12	CALL BACK PAY	0	192	0	150	0	0	0
101-5005-452.01-14	F L S A	65	70	0	40	0	0	0
101-5005-452.01-16	HOLIDAY PAY	18	338	0	0	0	0	0
101-5005-452.01-90	BUDGET REDUCTIONS	0	0	4,115	0	0	0	0
101-5005-452.01-98	DIRECT PROJECT COSTS	0	32,111	50,815	10,864	50,815	49,476	0
		392,216	378,502	361,700	290,845	363,506	364,985	0
* SALARIES AND WAGES								
EMPLOYEE BENEFITS								
101-5005-452.02-25	MEDICARE	5,448	5,711	5,758	4,174	5,778	5,836	0
101-5005-452.02-30	RETIREMENT	79,497	85,908	95,873	65,437	92,037	95,098	0
101-5005-452.02-40	GROUP INSURANCE	68,132	71,714	69,811	49,576	71,033	79,300	0
101-5005-452.02-42	DISABILITY INSURANCE	145	0	0	0	0	0	0
101-5005-452.02-50	WORKERS' COMPENSATION	3,263	3,594	3,494	2,324	3,687	3,494	0
101-5005-452.02-66	POUL WEATHER ALLOWANCE	270	270	320	270	270	270	0
101-5005-452.02-70	CAR ALLOWANCE	3,132	3,120	3,120	2,268	3,142	3,137	0
101-5005-452.02-71	PHONE ALLOWANCE	948	1,068	1,895	1,256	1,884	1,906	0
		161,025	171,385	180,338	125,305	177,831	189,041	0
* SERVICE AND SUPPLIES								
EMPLOYEE BENEFITS								
101-5005-452.03-30	TRAINING	130	633	600	111	600	600	0
101-5005-452.04-35	VEHICLE REPAIR & MAINT	32	1,282	1,500	55	1,500	1,500	0
101-5005-452.04-44	OFFICE EQUIPMENT RENTAL	2,841	4,122	5,500	3,141	5,500	5,500	0
101-5005-452.05-42	PRINTING / ADVERTISING	0	212	375	26	375	375	0
101-5005-452.05-45	MEMBERSHIP / PUBLICATIONS	1,389	1,111	1,100	1,251	1,100	1,100	0
101-5005-452.05-80	TRAVEL	315	830	705	0	705	705	0
101-5005-452.06-01	OFFICE SUPPLIES	5,189	5,102	5,000	2,417	5,000	5,000	0
101-5005-452.06-02	POSTAGE / SHIPPING	171	151	1,500	1,423	1,500	1,500	0
101-5005-452.06-25	OPERATING SUPPLIES	274	849	2,500	997	2,500	2,500	0
101-5005-452.06-50	VEHICLE FUEL/OIL	789	557	595	318	595	595	0
101-5005-452.06-75	SMALL FURNISHINGS	101	1,114	500	500	500	500	0
101-5005-452.07-10	TELEPHONE	219	232	500	187	500	500	0
101-5005-452.07-12	POWER	7,392	4,300	9,532	3,805	9,532	9,532	0
101-5005-452.07-13	HEATING	4,936	4,208	7,200	4,024	7,200	7,200	0
101-5005-452.09-50	FLEET MANAGEMENT	3,096	3,252	2,976	1,488	2,976	2,988	0
		26,532	28,035	40,083	19,743	40,083	40,095	0
* SERVICE AND SUPPLIES								

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12 ACTUALS	FY 13 ACTUALS	FY14 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2014	TENTATIVE FY 2015	FINAL FY 2015
**	ADMINISTRATION: PARKS	579,773	577,922	582,113	435,893	581,420	594,122	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12 ACTUALS	FY 13 ACTUALS	FY14 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2014	TENTATIVE FY 2015	FINAL FY 2015
101-5012-452.77-43	FURNITURE AND FIXTURES	523	1,668	0	0	0	0	0
		523	1,668	0	0	0	0	0
SALARIES AND WAGES								
101-5012-452.01-01	SALARIES	471,418	456,662	486,518	322,235	461,861	486,581	0
101-5012-452.01-02	HOURLY/SEASONAL	27,624	47,640	22,000	20,066	22,000	22,000	0
101-5012-452.01-03	ADMINISTRATIVE PAY	738	0	0	0	0	0	0
101-5012-452.01-05	MANAGEMENT LEAVE PAY	5,513	6,118	0	2,582	0	0	0
101-5012-452.01-07	ANNUAL LEAVE PAY	2,862	13,719	0	1,880	0	0	0
101-5012-452.01-08	SICK LEAVE PAY	360	5,822	0	115	0	0	0
101-5012-452.01-09	WORKERS' COMPENSATORY LV	1,525	177	0	205	0	0	0
101-5012-452.01-11	OVERTIME	16,719	19,928	15,500	14,914	15,500	21,500	0
101-5012-452.01-12	CALL BACK PAY	0	163	3,357	0	3,357	3,357	0
101-5012-452.01-13	STANDBY PAY	261	284	0	103	0	0	0
101-5012-452.01-14	F L S A	53	43	0	23	0	0	0
101-5012-452.01-16	HOLIDAY PAY	7	244	1,000	76	1,000	1,000	0
101-5012-452.01-90	BUDGET REDUCTIONS	0	0	4,865	0	0	0	0
		527,080	550,800	523,510	362,201	500,718	534,438	0
SALARIES AND WAGES								
101-5012-452.02-25	MEDICARE	6,178	6,220	6,246	4,166	6,403	6,638	0
101-5012-452.02-30	RETIREMENT	105,807	102,089	118,797	74,515	106,754	113,173	0
101-5012-452.02-40	GROUP INSURANCE	96,134	94,428	104,810	55,715	78,857	92,154	0
101-5012-452.02-42	DISABILITY INSURANCE	228	0	0	0	0	0	0
101-5012-452.02-50	WORKERS' COMPENSATION	5,284	5,629	5,213	3,442	5,771	5,496	0
101-5012-452.02-66	FOUL WEATHER ALLOWANCE	1,103	1,103	1,103	953	1,103	1,103	0
101-5012-452.02-70	CAR ALLOWANCE	3,524	3,510	3,520	2,552	3,536	3,529	0
101-5012-452.02-71	PHONE ALLOWANCE	2,688	2,597	2,704	1,610	2,416	2,444	0
		220,946	215,576	242,413	142,953	204,840	224,537	0
EMPLOYEE BENEFITS								
101-5012-452.03-30	TRAINING	50	0	2,400	941	2,400	2,400	0
101-5012-452.03-49	CONTRACTUAL SERVICE	9,791	13,346	7,322	6,220	7,322	7,322	0
101-5012-452.03-56	EMPLOYEE PHYSICALS	218	128	260	100	200	200	0
101-5012-452.04-30	EQUIPMENT REPAIR & MAINT	18,472	28,394	27,352	19,343	27,352	27,352	0
101-5012-452.04-35	VEHICLE REPAIR & MAINT	6,734	8,994	4,500	7,811	4,500	4,500	0
101-5012-452.04-38	PARK/COURSE REPAIR/MAINT	53,413	59,402	53,000	24,682	53,000	53,000	0
101-5012-452.04-39	FERTILIZER/CHEMICALS	10,074	11,781	22,000	7,473	22,000	32,000	0
101-5012-452.04-41	IRRIGATION SUPPLIES	20,002	21,104	17,100	10,926	17,100	17,100	0
101-5012-452.04-42	REFORESTATION	1,826	1,430	1,500	290	1,500	1,500	0
101-5012-452.04-43	DOWNTOWN BEAUTIFICATION	5,763	6,771	5,500	2,500	5,500	5,500	0
101-5012-452.04-44	EQUIPMENT RENTAL	0	764	2,845	350	2,845	2,845	0
101-5012-452.04-46	VANDALISM	2,251	1,222	1,000	958	1,000	1,000	0
101-5012-452.05-42	PRINTING / ADVERTISING	0	26	0	0	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12 ACTUALS	FY 13 ACTUALS	FY14 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2014	TENTATIVE FY 2015	FINAL FY 2015
101-5012-452.05-45	MEMBERSHIP / PUBLICATIONS	788	1,235	700	625	700	700	0
101-5012-452.06-01	OFFICE SUPPLIES	1,991	828	450	783	450	450	0
101-5012-452.06-02	POSTAGE / SHIPPING	53	102	0	0	0	0	0
101-5012-452.06-25	OPERATING SUPPLIES	17,031	20,269	21,390	16,307	21,390	21,390	0
101-5012-452.06-60	VEHICLE FUEL/OIL	51,166	52,594	48,000	32,057	48,000	48,000	0
101-5012-452.06-72	SUPPLIED UNIFORMS	424	140	2,000	2,639	2,000	2,000	0
101-5012-452.06-74	SMALL TOOLS / INSTRUMENTS	3,019	678	2,600	290	2,600	2,600	0
101-5012-452.06-75	SMALL FURNISHINGS	0	500	500	0	500	500	0
101-5012-452.07-10	TELEPHONE	5,077	4,040	8,240	3,009	8,240	8,240	0
101-5012-452.07-12	POWER	53,120	52,239	64,060	33,690	64,060	64,060	0
101-5012-452.07-13	HEATING	9,857	8,422	13,930	7,762	13,930	13,930	0
101-5012-452.09-50	FLEET MANAGEMENT	153,768	171,814	151,776	75,888	151,776	152,846	0
101-5012-452.09-55	RADIOS	0	0	21,966	10,983	21,966	23,146	0
* SERVICE AND SUPPLIES		424,888	466,213	480,331	267,632	480,331	502,581	0
** PARK MAINTENANCE		1,173,437	1,234,257	1,246,254	772,786	1,188,809	1,261,556	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12 ACTUALS	FY 13 ACTUALS	FY14 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2014	TENTATIVE FY 2015	FINAL FY 2015
101-5055-451.77-43	FURNITURE AND FIXTURES	0	0	0	5,355	5,355	0	0
*		0	0	0	5,355	5,355	0	0
SALARIES AND WAGES								
101-5055-451.01-01	SALARIES	158,774	157,024	162,287	115,061	160,607	164,539	0
101-5055-451.01-02	HOURLY/SEASONAL	165,941	170,821	163,204	138,160	163,204	163,204	0
101-5055-451.01-04	SHIFT DIFFERENTIAL	0	0	1,700	0	1,700	1,700	0
101-5055-451.01-06	MANAGEMENT LEAVE PAY	2,589	2,589	0	289	0	0	0
101-5055-451.01-11	OVERTIME	240	171	1,000	365	1,000	1,000	0
101-5055-451.01-30	BUDGET REDUCTIONS	0	0	1,623	0	0	0	0
*		327,544	330,605	326,568	243,845	326,511	330,443	0
EMPLOYEE BENEFITS								
101-5055-451.02-25	MEDICARE	4,632	4,708	4,613	3,505	6,166	4,743	0
101-5055-451.02-30	RETIREMENT	33,442	33,458	37,257	26,081	36,785	37,762	0
101-5055-451.02-40	GROUP INSURANCE	35,020	37,751	43,797	24,421	34,682	38,150	0
101-5055-451.02-50	WORKERS' COMPENSATION	4,806	4,323	4,183	3,002	5,275	3,624	0
101-5055-451.02-65	CLOTHING ALLOWANCE	387	244	600	285	600	600	0
101-5055-451.02-71	PHONE ALLOWANCE	1,212	1,219	1,219	1,008	1,512	1,530	0
*		78,899	81,696	91,669	58,272	85,020	86,409	0
SERVICE AND SUPPLIES								
101-5055-451.03-30	TRAINING	447	1,025	500	369	500	500	0
101-5055-451.03-40	CONTRACT CLASSES	0	3,288	4,000	628	4,000	4,000	0
101-5055-451.03-46	JR SKI FACILITY CONTRACT	12,792	8,340	9,000	0	0	0	0
101-5055-451.04-30	EQUIPMENT REPAIR & MAINT.	1,859	2,230	5,000	1,455	5,000	5,000	0
101-5055-451.05-11	JR SKI INSURANCE PREM	352	2,100	2,500	0	0	0	0
101-5055-451.05-80	TRAVEL	84	0	500	0	500	500	0
101-5055-451.06-01	OFFICE SUPPLIES	8	143	450	248	450	450	0
101-5055-451.06-25	OPERATING SUPPLIES	7,389	5,300	10,000	3,426	10,000	10,000	0
101-5055-451.06-37	CHEMICAL SUPPLIES	15,150	12,443	15,000	6,110	15,000	15,000	0
101-5055-451.06-46	JR SKI SUPPLIES	35	209	1,000	0	0	0	0
101-5055-451.06-74	SMALL TOOLS / INSTRUMENTS	218	216	325	63	325	325	0
101-5055-451.06-75	SMALL FURNISHINGS	5,465	1,450	5,500	168	145	5,500	0
101-5055-451.06-80	GIFTS / DONATIONS	224	1,270	2,168	1,103	2,168	0	0
101-5055-451.06-83	JR. SKI FUNDRAISER	906	813	3,276	963	3,276	0	0
101-5055-451.07-10	TELEPHONE	387	367	1,025	289	1,025	1,025	0
101-5055-451.07-12	POWER	85,030	103,261	105,100	65,516	105,100	105,100	0
101-5055-451.07-13	HEATING	71,083	56,230	105,100	42,985	105,100	105,100	0
*		201,421	198,686	270,444	123,323	252,589	252,500	0
**	SWIMMING POOL	607,864	610,987	688,681	430,795	669,475	669,352	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12 ACTUALS	FY 13 ACTUALS	FY14 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2014	TENTATIVE FY 2015	FINAL FY 2015
SALARIES AND WAGES								
101-5056-451.01-01	SALARIES	112,208	113,417	116,989	82,924	116,094	119,686	0
101-5056-451.01-02	HOURLY/SEASONAL	24,272	28,231	43,732	27,825	43,499	45,382	0
101-5056-451.01-04	SHIFT DIFFERENTIAL	1,385	1,101	1,466	645	1,400	1,400	0
101-5056-451.01-06	MANAGEMENT LEAVE PAY	1,908	0	0	270	0	0	0
101-5056-451.01-11	OVERTIME	6,758	6,581	4,480	3,268	4,480	4,480	0
101-5056-451.01-12	CALL BACK PAY	60	60	0	0	0	0	0
101-5056-451.01-14	F L S A	292	260	0	0	0	0	0
101-5056-451.01-16	HOLIDAY PAY	493	161	0	0	0	0	0
101-5056-451.01-30	BUDGET REDUCTIONS	0	0	1,170	0	0	0	0
		147,377	149,811	165,431	114,932	165,473	170,748	0
SALARIES AND WAGES								
EMPLOYEE BENEFITS								
101-5056-451.02-25	MEDICARE	2,113	2,151	2,391	1,653	2,381	2,461	0
101-5056-451.02-30	RETIREMENT	22,051	22,158	24,830	17,413	24,461	25,302	0
101-5056-451.02-40	GROUP INSURANCE	19,021	20,409	21,385	14,419	20,607	22,786	0
101-5056-451.02-50	WORKERS' COMPENSATION	2,219	2,225	1,797	1,499	2,805	3,114	0
101-5056-451.02-65	CLOTHING ALLOWANCE	0	0	600	0	600	600	0
101-5056-451.02-71	PHONE ALLOWANCE	960	1,285	1,267	840	1,260	1,275	0
		46,364	48,228	52,270	35,824	52,114	55,538	0
EMPLOYEE BENEFITS								
SERVICE AND SUPPLIES								
101-5056-451.03-30	TRAINING	35	45	1,969	1,863	1,969	1,969	0
101-5056-451.03-40	CONTRACT CLASSES	35,794	52,901	46,139	36,612	47,196	47,196	0
101-5056-451.04-30	EQUIPMENT REPAIR & MAINT.	2,379	5,303	5,000	851	5,000	5,000	0
101-5056-451.06-10	WENDING MACHINE	1,143	2,043	4,500	1,412	4,500	4,500	0
101-5056-451.06-25	OPERATING SUPPLIES	12,885	9,230	11,000	7,730	11,000	11,000	0
101-5056-451.06-74	SMALL TOOLS / INSTRUMENTS	180	20	1,000	347	1,000	1,000	0
101-5056-451.06-75	SMALL FURNISHINGS	3,457	3,134	1,250	0	1,250	1,250	0
101-5056-451.06-76	COM. CENTER SMALL SUPPLIE	207	200	400	158	400	400	0
101-5056-451.07-10	TELEPHONE	30,514	32,308	39,200	21,768	39,200	39,200	0
101-5056-451.07-12	POWER	22,500	17,682	27,475	17,011	27,475	27,475	0
101-5056-451.07-13	HEATING							
		109,692	122,866	141,664	88,299	142,721	142,721	0
SERVICE AND SUPPLIES								
COMMUNITY CENTER								
		303,433	320,905	359,365	239,055	360,308	369,007	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12 ACTUALS	FY 13 ACTUALS	FY14 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2014	TENTATIVE FY 2015	FINAL FY 2015
SALARIES AND WAGES								
101-5057-451.01-01	SALARIES	81,631	85,783	94,571	42,335	65,409	83,620	0
101-5057-451.01-02	HOURLY/SEASONAL	153,822	167,294	185,447	124,006	185,447	185,447	0
101-5057-451.01-06	MANAGEMENT LEAVE PAY	2,769	2,689	0	794	0	0	0
101-5057-451.01-07	ANNUAL LEAVE PAY	0	7,657	0	0	0	0	0
101-5057-451.01-08	SICK LEAVE PAYOFF	0	4,088	0	0	0	0	0
101-5057-451.01-11	OVERTIME	495	983	0	53	0	0	0
101-5057-451.01-90	BUDGET REDUCTIONS	0	0	946	0	0	0	0
		238,717	268,494	279,072	167,188	250,856	269,067	0
SALARIES AND WAGES								
EMPLOYEE BENEFITS								
101-5057-451.02-25	MEDICARE	3,452	3,837	4,023	2,402	3,635	3,994	0
101-5057-451.02-30	RETIREMENT	27,542	21,012	24,352	11,066	16,804	21,532	0
101-5057-451.02-40	GROUP INSURANCE	13,775	15,318	16,559	5,575	9,758	15,505	0
101-5057-451.02-50	WORKERS' COMPENSATION	3,222	3,482	3,718	2,384	3,712	3,718	0
101-5057-451.02-70	CAR ALLOWANCE	0	0	0	2,700	4,339	5,882	0
101-5057-451.02-71	PHONE ALLOWANCE	480	400	483	200	360	486	0
		48,471	44,049	49,135	24,327	38,608	51,197	0
SALARIES AND WAGES								
SERVICE AND SUPPLIES								
101-5057-451.03-30	TRAINING	260	640	1,000	0	1,000	3,000	0
101-5057-451.03-49	CONTRACTUAL SERVICES	0	56	0	0	0	0	0
101-5057-451.04-30	EQUIPMENT REPAIR & MAINT.	1,160	115	1,575	211	1,575	1,000	0
101-5057-451.04-44	OFFICE EQUIPMENT RENTAL	3,439	4,476	4,000	3,554	4,000	4,500	0
101-5057-451.04-47	BUS RENTAL	2,553	1,409	3,000	0	3,000	3,000	0
101-5057-451.05-40	SPEC. EVENTS	0	0	450	0	450	450	0
101-5057-451.05-42	PUBLICITY / ADVERTISING	218	0	575	26	575	575	0
101-5057-451.05-45	MEMBERSHIP / PUBLICATIONS	143	143	400	100	400	400	0
101-5057-451.05-60	TRAVEL	0	0	1,150	0	1,150	1,150	0
101-5057-451.06-01	OFFICE SUPPLIES	2,094	1,277	3,000	1,007	3,000	3,000	0
101-5057-451.06-25	OPERATING SUPPLIES	12,475	16,568	18,000	5,784	18,000	18,000	0
101-5057-451.06-40	FOOD AND KITCHEN SUPPLIES	723	1,372	7,200	1,244	7,200	5,000	0
101-5057-451.06-60	VEHICLE FUEL/OIL	3,414	3,884	2,625	1,659	2,625	2,625	0
101-5057-451.06-75	SMALL FURNISHINGS	0	0	500	0	500	500	0
101-5057-451.06-80	GIFTS / DONATIONS	1,094	1,264	6,474	468	6,474	0	0
101-5057-451.07-10	TELEPHONE	3,695	3,768	3,425	2,100	3,425	3,700	0
101-5057-451.09-50	FLEET MANAGEMENT	10,320	15,176	9,920	4,960	9,920	9,960	0
101-5057-451.12-63	WATCH KEY SCHOLARSHIPS	14,958	14,757	15,000	0	15,000	15,000	0
101-5057-451.12-66	WHAT'S HAPPENING	5,231	4,724	11,100	2,058	11,100	11,100	0
		61,777	70,369	89,394	23,331	89,394	82,960	0
SALARIES AND WAGES								
RECREATION								
		348,965	382,912	417,601	214,846	378,858	403,224	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12 ACTUALS	FY 13 ACTUALS	FY14 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2014	TENTATIVE FY 2015	FINAL FY 2015
	SALARIES AND WAGES							
101-5058-451.01-02	HOURLY/SEASONAL	0	0	6,000	1,398	6,000	6,000	0
101-5058-451.01-11	OVERTIME	0	0	500	0	500	500	0
	SALARIES AND WAGES	0	0	6,500	1,398	6,500	6,500	0
	EMPLOYEE BENEFITS	0	0	7	0	7	7	0
101-5058-451.02-25	MEDICARE	0	0	7	0	7	7	0
	EMPLOYEE BENEFITS	0	0	7	0	7	7	0
	SERVICE AND SUPPLIES							
101-5058-451.04-34	BUILDING REPAIR AND MAINT	8,936	13,057	6,520	4,482	6,520	6,520	0
101-5058-451.06-25	OPERATING SUPPLIES	1,600	0	500	0	500	500	0
101-5058-451.07-10	TELEPHONE	2,092	2,405	1,700	2,078	1,700	1,700	0
101-5058-451.07-12	POWER	2,058	1,975	1,615	1,171	1,615	1,615	0
101-5058-451.07-13	HEATING	2,621	2,568	3,180	1,846	3,180	3,180	0
	SERVICE AND SUPPLIES	19,307	20,005	13,515	9,577	13,515	13,515	0
**	PONY EXPRESS PAVILION	19,307	20,005	20,022	10,975	20,022	20,022	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12 ACTUALS	FY 13 ACTUALS	FY14 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2014	TENTATIVE FY 2015	FINAL FY 2015
101-5059-451.77-43	FURNITURE AND FIXTURES	16,936	0	0	0	0	0	0
*		16,936	0	0	0	0	0	0
101-5059-451.01-01	SALARIES AND WAGES	25,760	91	35,000	437	35,000	35,000	0
101-5059-451.01-02	HOURLY/SEASONAL	0	30,323	0	28,801	0	0	0
101-5059-451.01-04	SHIFT DIFFERENTIAL	0	0	0	22	0	0	0
101-5059-451.01-11	OVERTIME	0	45	0	38	0	0	0
*		25,760	30,459	35,000	29,298	35,000	35,000	0
101-5059-451.02-25	EMPLOYEE BENEFITS	373	442	508	424	508	508	0
101-5059-451.02-30	RETIREMENT	48	26	0	107	0	0	0
101-5059-451.02-40	GROUP INSURANCE	139	56	0	166	0	0	0
101-5059-451.02-50	WORKERS' COMPENSATION	389	471	543	448	543	543	0
*		849	997	1,051	1,145	1,051	1,051	0
101-5059-451.03-09	PROFESSIONAL SERVICES	0	2,761	3,000	3,000	3,000	3,000	0
101-5059-451.04-30	EQUIPMENT REPAIR & MAINT.	0	1,096	10,000	2,340	10,000	10,000	0
101-5059-451.04-45	PRINTING / ADVERTISING	4,378	6,578	4,500	1,148	4,500	4,500	0
101-5059-451.05-42	OFFICE SUPPLIES	0	0	780	27	800	780	0
101-5059-451.06-01	OPERATING SUPPLIES	57	30	50	32	50	50	0
101-5059-451.06-25	FOOD AND KITCHEN SUPPLIES	26,976	20,374	25,000	20,979	25,000	25,000	0
101-5059-451.07-12	POWER	114	32	2,000	1,463	2,000	2,000	0
*		10,752	12,409	13,000	8,644	13,000	13,000	0
101-5059-451.07-12	POWER	41,877	43,280	58,330	37,633	58,330	58,330	0
**		85,522	74,736	94,381	68,076	94,381	94,381	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12 ACTUALS	FY 13 ACTUALS	FY14 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2014	TENTATIVE FY 2015	FINAL FY 2015
	SALARIES AND WAGES							
275-5061-451.01-01	SALARIES	0	39,304	46,750	32,335	46,750	46,750	0
275-5061-451.01-02	HOURLY/SEASONAL	0	0	7,000	0	7,000	7,000	0
*	SALARIES AND WAGES	0	39,304	53,750	32,335	53,750	53,750	0
	EMPLOYEE BENEFITS							
275-5061-451.02-25	MEDICARE	0	570	678	489	678	678	0
275-5061-451.02-50	WORKERS' COMPENSATION	0	610	736	502	726	726	0
*	EMPLOYEE BENEFITS	0	1,180	1,404	971	1,404	1,404	0
	SERVICE AND SUPPLIES							
275-5061-451.06-25	OPERATING SUPPLIES	0	2,380	21,367	12,237	21,367	6,700	0
275-5061-451.06-30	SPORTS TOURNAMENTS	0	13,089	0	0	0	0	0
275-5061-451.07-12	POWER	0	0	8,746	0	8,746	8,746	0
*	SERVICE AND SUPPLIES	0	15,469	30,113	12,237	30,113	15,446	0
**	SPORTS TOURNAMENTS	0	55,953	85,267	45,543	85,267	70,600	0
***	PARKS AND RECREATION	255,397	70,953	207,988	46,155	207,988	70,600	0

Quality of Life Fund
 Fy 2015 Budgeted

	20% Park Maintenance	40% Park Capital	40% Open Space	Fund Total
Revenues				
Beginning Balance	38,067	94,235	81,611	213,913
Sales Tax Revenue	415,897	831,794	831,794	2,079,485
Interest Income	4,000	8,000	8,000	20,000
Federal Grants				0
State Grants				0
Miscellaneous			0	0
Transferred In from Parks Maintenance	0	0	0	0
Total	<u>457,964</u>	<u>934,029</u>	<u>921,405</u>	<u>2,313,398</u>
Expenses				
Salaries, Wages and Benefits	140,282	15,272	301,730	457,284
Services and Supplies	106,937	34,628	343,131	484,696
BMX				0
Tennis Courts		25,000		25,000
Theater improvements				0
New Gym		189,987		189,987
Centennial fields				0
Trails		2,775		2,775
Disc Golf Course				0
Beautification				0
Ash to Kings Canyon Trail				0
SNPLMA fuels reduction				0
Eagle Valley Creek Segment				0
Ash to Kings Canyon Bridge				0
Ash Canyon Erosion Control				0
Roberts house				0
Lands Bill Implementation				0
Land Acquisition			30,653	30,653
Undesignated Projects	6,515			6,515
Boys & Girls Club	120,000			120,000
Transfer Out - General Fund	74,230			74,230
Transfer Out - Debt Service		591,367	170,891	762,258
Transfer Out - Group Medical		0	0	0
Total	<u>447,964</u>	<u>859,029</u>	<u>846,405</u>	<u>2,153,398</u>
Ending Balance - June 30, 2015	<u>10,000</u>	<u>75,000</u>	<u>75,000</u>	<u>160,000</u>

Quality of Life Fund
 Fy 2014 Estimated

	20% Park Maintenance	40% Park Capital	40% Open Space	Fund Total
Revenues				
Beginning Balance	52,076	6,166,178	1,013,939	7,232,193
Sales Tax Revenue	399,901	799,802	799,802	1,999,505
Interest Income	4,000	8,000	8,000	20,000
Federal Grants		75,750	577,052	652,802
State Grants				0
Miscellaneous			0	0
Transferred In from Parks Maintenance	0	0	0	0
Total	455,977	7,049,730	2,398,793	9,904,500

Expenses

Salaries, Wages and Benefits	135,367	15,272	293,668	444,307
Services and Supplies	94,020	46,472	430,373	570,865
BMX		82,640		82,640
Tennis Courts		25,000		25,000
Theater improvements		174,834		174,834
New Gym		5,767,601		5,767,601
Centennial fields		132,785		132,785
Trails		2,775		2,775
Disc Golf Course		10,000		10,000
Beautification		10,419		10,419
Ash to Kings Canyon Trail			7,941	7,941
SNPLMA fuels reduction			318,367	318,367
Eagle Valley Creek Segment			252,700	252,700
Ash to Kings Canyon Bridge			35,000	35,000
Ash Canyon Erosion Control			5,985	5,985
Roberts house		25,000		25,000
Lands Bill Implementation			506,616	506,616
Land Acquisition			123,419	123,419
Undesignated Projects		70,364	0	70,364
Boys & Girls Club	117,000			117,000
Transfer Out - General Fund	71,523			71,523
Transfer Out - Debt Service		591,855	341,290	933,145
Transfer Out - Group Medical		478	1,823	2,301
Total	417,910	6,955,495	2,317,182	9,690,587
 Ending Balance - June 30, 2014	 38,067	 94,235	 81,611	 213,913

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12 ACTUALS	FY 13 ACTUALS	FY14 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2014	TENTATIVE FY 2015	FINAL FY 2015
QUALITY OF LIFE								
254-5012-452.77-43	FURNITURE AND FIXTURES	1,935	0	0	0	0	0	0
*		1,935	0	0	0	0	0	0
SALARIES AND WAGES								
254-5012-452.01-01	SALARIES	51,555	40,489	47,815	33,072	46,599	48,666	0
254-5012-452.01-02	HOURLY/SEASONAL	67,732	69,937	63,126	33,907	63,126	64,126	0
254-5012-452.01-06	MANAGEMENT LEAVE PAY	836	835	0	418	0	0	0
254-5012-452.01-07	ANNUAL LEAVE PAY	3,642	0	0	314	314	0	0
254-5012-452.01-08	SICK LEAVE PAY	459	0	0	114	114	0	0
254-5012-452.01-11	OVERTIME	13,519	7,613	5,852	2,055	5,852	5,852	0
254-5012-452.01-14	F. L. S. A.	11	0	0	0	0	0	0
254-5012-452.01-90	BUDGET REDUCTIONS	0	0	478	0	0	0	0
*		137,864	118,874	116,315	69,880	116,005	118,644	0
EMPLOYEE BENEFITS								
254-5012-452.02-25	MEDICARE	980	709	1,530	527	1,100	1,554	0
254-5012-452.02-30	RETIREMENT	9,118	7,855	9,415	6,543	9,111	9,498	0
254-5012-452.02-40	GROUP INSURANCE	12,520	6,786	8,659	5,239	7,492	8,381	0
254-5012-452.02-42	DISABILITY INSURANCE	25	0	0	0	0	0	0
254-5012-452.02-50	WORKERS' COMPENSATION	716	497	1,290	316	746	1,290	0
254-5012-452.02-66	FOUL WEATHER ALLOWANCE	84	84	84	84	84	84	0
254-5012-452.02-70	CAR ALLOWANCE	587	585	587	425	589	588	0
254-5012-452.02-71	PHONE ALLOWANCE	192	192	193	160	240	243	0
*		24,222	16,708	21,758	13,294	19,362	21,628	0
SERVICE AND SUPPLIES								
254-5012-452.03-30	TRAINING	0	1,842	1,500	281	1,500	1,500	0
254-5012-452.03-49	CONTRACTUAL SERVICE	12,615	3,295	0	0	0	0	0
254-5012-452.04-30	EQUIPMENT REPAIR & MAINT	11,419	2,046	0	271	0	0	0
254-5012-452.04-38	PARK/COURSE REPAIR/MAINT	46,437	47,684	48,946	44,212	48,946	48,946	0
254-5012-452.04-39	FERTILIZER/CHEMICALS	12,393	2,239	9,000	8,977	9,000	9,000	0
254-5012-452.04-41	IRRIGATION SUPPLIES	1,805	7,170	5,000	4,657	5,000	10,000	0
254-5012-452.04-45	EQUIPMENT RENTAL	2,628	0	500	0	500	500	0
254-5012-452.05-80	TRAVEL	2,350	1,044	2,000	0	2,000	3,000	0
254-5012-452.06-25	OPERATING SUPPLIES	10,148	6,879	3,000	2,753	3,000	7,000	0
254-5012-452.06-74	SMALL TOOLS / INSTRUMENTS	0	523	0	0	0	1,000	0
254-5012-452.06-99	UNDESIGNATED	0	0	0	0	0	6,515	0
254-5012-452.07-10	TELEPHONE	31	32	157	26	157	157	0
254-5012-452.09-01	ISC, GENERAL FUND	17,628	14,664	11,542	38,472	11,542	13,459	0
254-5012-452.09-15	INSURANCE FUND	10,313	10,875	12,375	12,375	12,375	12,375	0
254-5012-452.14-44	BOYS AND GIRLS CLUB	106,000	115,000	117,000	117,000	117,000	120,000	0
*		233,767	213,293	211,020	229,024	211,020	233,452	0

PREPARED 03/28/14, 16:40:44
PROGRAM 066011

BUDGET PREPARATION WORKSHEET
FOR FISCAL YEAR 2015

PAGE 20

ACCOUNTING PERIOD 09/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12 ACTUALS	FY 13 ACTUALS	FY14 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2014	TENTATIVE FY 2015	FINAL FY 2015
**	PARK MAINTENANCE	397,700	348,875	349,093	312,158	346,387	373,734	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12 ACTUALS	FY 13 ACTUALS	FY14 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2014	TENTATIVE FY 2015	FINAL FY 2015
254-5046-452.71-06 BMX		0	1,829	0	0	0	0	0
254-5046-452.71-25 COMMUNITY CENTER ROOF		252,185	0	0	0	0	0	0
254-5046-452.71-30 NEW GYMNASIUM		111,466	1,726	0	0	0	0	0
254-5046-452.71-31 CENTENNIAL FIELDS		10,375	40,717	0	0	0	0	0
254-5046-452.71-34 PARK / TRAIL IMPROVEMENTS		14,283	2,491	0	0	0	0	0
254-5046-452.71-45 BEAUFORTION		0	18,296	10,419	0	10,419	0	0
254-5046-452.71-68 DISC GOLF COURSE		0	0	10,000	0	10,000	0	0
254-5046-452.71-99 UNDESIGNATED PROJECTS		0	0	70,364	0	70,364	0	0
254-5046-452.73-32 DOG PARK FENCING & GATES		5,000	0	0	0	0	0	0
		393,309	65,059	90,783	0	90,783	0	0
SALARIES AND WAGES								
254-5046-452.01-02 HOURLY/SEASONAL		15,912	17,031	14,827	8,210	14,827	14,827	0
		15,912	17,031	14,827	8,210	14,827	14,827	0
EMPLOYEE BENEFITS								
254-5046-452.02-25 MEDICARE		0	0	215	0	215	215	0
254-5046-452.02-50 WORKERS' COMPENSATION		0	0	230	0	230	230	0
		0	0	445	0	445	445	0
SERVICE AND SUPPLIES								
254-5046-452.03-09 PROFESSIONAL SERVICES		0	1,063	15,680	1,000	15,680	0	0
254-5046-452.03-30 TRAINING		933	0	3,000	0	3,000	3,000	0
254-5046-452.05-80 TRAVEL		1,307	646	3,000	56	3,000	3,000	0
254-5046-452.06-01 OFFICE SUPPLIES		0	121	0	0	0	0	0
254-5046-452.06-03 NEW GYMNASIUM		165	0	0	0	0	0	0
254-5046-452.06-19 TENNIS COURTS PREV MAINT		0	24,950	25,000	24,440	25,000	25,000	0
254-5046-452.06-25 OPERATING SUPPLIES		57	525	1,160	0	1,160	1,160	0
254-5046-452.06-31 CENTENNIAL FIELDS		25,959	4,500	0	0	0	0	0
254-5046-452.06-32 DOG PARK		6,030	0	0	0	0	0	0
254-5046-452.06-34 TRAILS, PATHS, BIKE PATIS		4,017	443	2,775	634	2,775	2,775	0
254-5046-452.09-01 ISC. GENERAL FUND		35,262	29,334	23,082	0	23,082	26,918	0
254-5046-475.46-00 FISCAL CHARGES		250	125	550	250	550	550	0
		73,380	61,707	74,247	26,380	74,247	62,403	0
CAPITAL OUTLAY								
254-5046-452.65-08 CC AUDITORIUM SEATING		160	0	0	0	0	0	0
254-5046-452.70-10 PRE DESIGN		0	0	25,000	14,054	25,000	0	0
254-5046-452.70-20 DESIGN		0	0	200,600	0	200,600	89,987	0
254-5046-452.70-40 CONSTRUCTION		0	0	5,474,336	50,396	5,474,336	100,000	0
254-5046-452.70-50 PROJECT SERVICES		0	0	223,391	1,356	223,391	0	0
254-5046-452.70-60 MATERIALS & SUPPLIES		0	0	7,200	0	7,200	0	0
254-5046-452.70-70 LABOR		0	0	252,333	2,443	252,333	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12 ACTUALS	FY 13 ACTUALS	FY14 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2014	TENTATIVE FY 2015	FINAL FY 2015
0	CAPITAL OUTLAY	160	0	6,182,860	68,249	6,182,860	189,987	0
**	PARKS CAPITAL	483,361	143,797	6,363,162	102,839	6,363,162	257,662	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12 ACTUALS	FY 13 ACTUALS	FY14 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2014	TENTATIVE FY 2015	FINAL FY 2015
RESIDENTIAL CONSTRUCTION								
350-5000-452.71-34	PARK / TRAIL IMPROVEMENTS	0	0	18,529	0	18,529	0	0
350-5000-452.71-38	ROBERTS/CARRIAGE HOUSE PRO	383	575	0	0	0	0	0
350-5000-452.71-63	CONCR PLAYGROUND BORDER	0	8,187	0	0	0	0	0
350-5000-452.71-65	BWX LIGHTING	3,000	1,755	0	0	0	0	0
350-5000-452.71-66	URBAN FISHING POND	16,573	3,336	0	0	0	0	0
350-5000-452.71-81	CARSON RIVER PARK PH 1 & 2	42,589	0	0	0	0	0	0
350-5000-452.71-99	UNDESIGNATED PROJECTS	0	0	6,352	0	11,052	6,500	0
		62,545	13,853	24,881	0	29,581	6,500	0
TAXES								
350-5000-971.30-00	UNRESERVED FUND BALANCE	0	0	5,000	0	5,000	5,000	0
		0	0	5,000	0	5,000	5,000	0
SALARIES AND WAGES								
350-5000-452.01-01	SALARIES	24,889	875	0	0	0	0	0
350-5000-452.01-06	MANAGEMENT LEAVE PAY	972	0	0	0	0	0	0
		25,861	875	0	0	0	0	0
EMPLOYEE BENEFITS								
350-5000-452.02-25	MEDICARE	369	11	0	0	0	0	0
350-5000-452.02-30	RETIREMENT	6,005	208	0	0	0	0	0
350-5000-452.02-40	GROUP INSURANCE	4,224	182	0	0	0	0	0
350-5000-452.02-42	DISABILITY INSURANCE	72	0	0	0	0	0	0
350-5000-452.02-50	WORKERS' COMPENSATION	197	0	0	0	0	0	0
350-5000-452.02-71	PHONE ALLOWANCE	90	0	0	0	0	0	0
		10,957	401	0	0	0	0	0
SERVICE AND SUPPLIES								
350-5000-452.03-09	PROFESSIONAL SERVICES	0	0	0	4,000	4,000	0	0
350-5000-452.06-25	OPERATING SUPPLIES	0	1,814	0	0	0	0	0
350-5000-452.06-63	CONCR PLAYGROUND SUPPLIES	0	600	0	0	0	0	0
350-5000-452.06-66	URBAN FISHING POND SUPPLY	0	653	0	0	0	0	0
350-5000-452.06-70	CARSON RIVER PARK PHL	376	0	0	0	0	0	0
		376	3,067	0	4,000	4,000	0	0
CAPITAL OUTLAY								
350-5000-452.70-40	CONSTRUCTION	0	0	310,326	163,397	310,326	0	0
350-5000-452.70-70	LABOR	0	0	3,357	2,762	3,357	0	0
		0	0	313,683	166,159	313,683	0	0