

**Parks and Recreation Commission  
Staff Report**

**Meeting Date:** May 5, 2015

**Agenda Item Number:** 3F

**Applicant:** Roger Moellendorf, Parks & Recreation Director

**Request:** **For Possible Action:** To recommend to the Board of Supervisors approval of the Parks & Recreation Department's tentative Fiscal Year 2015/16 Annual Budget.

**General Discussion:**

Attached, please find, Exhibit A, "Parks & Recreation Department Budget Comparison FY2014/15 & FY 2015/16." This covers all budget divisions within the Parks & 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 2014/15 compares with Fiscal Year 2015/16 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.

It is anticipated that there will be a small capital improvement (CIP) budget funded through the General Fund this up-coming budget year of around one million dollars. The Internal Finance Committee (IFC) is recommending to the Board of Supervisors that two Parks & Recreation Department CIP submittals, Deck Resurfacing of the Aquatics Facility at \$35,000 and a replacement pickup truck for Parks at \$45,000, be included for funding.

The IFC is also recommending funding a departmental supplemental request for two part-time positions to be shared by Recreation (5057) and Sports (5060) to accommodate program growth and expansion (total cost \$27,014) as well as an additional part-time hourly building maintenance/custodian at \$12,842 for the Community Center (5056).

Finally, the IFC also added \$30,000 to the Parks Administration (5005) budget to cover the costs of the EPIC mountain bike race that will be held in Carson City in June of 2016. The Parks & Recreation Department will be the City's liaison department to this event.

The total FY 2015/16 Parks and Recreation General Fund budget is \$4,752,586

**Recommended Action:** I move to recommend to the Board of Supervisors approval of the Parks and Recreation Department's tentative Fiscal Year 2015/16 Annual Budget.

## Parks & Recreation Department Budget Comparison FY14/15 & FY15/16

<u>PARKS ADMIN. 101-5005-452</u>			
<u>FY 14/15</u>	<u>FY 15/16</u>	<u>PARKS 101-5012-452</u>	<u>FY 14/15</u>
\$ 554,027.00	\$ 621,490.00	SALARIES AND BENEFITS	\$ 758,975.00
\$ 40,095.00	\$ 70,482.00	SALARIES AND BENEFITS	\$ 502,581.00
\$ 594,122.00	\$ 691,972.00	SERVICES AND SUPPLIES	\$ 1,261,556.00
		TOTAL	\$ 1,270,670.00
<u>FAIR 101-5050-451</u>			
<u>FY 14/15</u>	<u>FY 15/16</u>	<u>MAC 101-5054-451</u>	<u>FY 14/15</u>
\$ -	\$ 16,000.00	SALARIES AND BENEFITS	\$ -
\$ -	\$ 149,110.00	SALARIES AND BENEFITS	\$ -
\$ -	\$ 165,110.00	SERVICES AND SUPPLIES	\$ -
		TOTAL	\$ 132,200.00
			\$ 132,200.00
<u>RECREATION/POOL 101-5055-451</u>			
<u>FY 14/15</u>	<u>FY 15/16</u>	<u>RECREATION/COMM. CTR. 101-5056-</u>	<u>FY 14/15</u>
\$ 416,852.00	\$ 466,307.00	SALARIES AND BENEFITS	\$ 226,286.00
\$ 252,500.00	\$ 227,300.00	SALARIES AND BENEFITS	\$ 142,721.00
\$ 669,352.00	\$ 693,607.00	SERVICES AND SUPPLIES	\$ 369,007.00
		TOTAL	\$ 364,858.41
<u>RECREATION 101-5057-451</u>			
<u>FY 14/15</u>	<u>FY 15/16</u>	<u>PEP 101-5058-451</u>	<u>FY 14/15</u>
\$ 320,264.00	\$ 331,200.00	SALARIES AND BENEFITS	\$ 6,507.00
\$ 82,960.00	\$ 84,250.00	SALARIES AND BENEFITS	\$ 13,515.00
\$ 403,224.00	\$ 415,450.00	SERVICES AND SUPPLIES	\$ 20,022.00
		TOTAL	\$ 20,022.00
<u>ICE RINK 101-5059-451</u>			
<u>FY 14/15</u>	<u>FY 15/16</u>	<u>RECREATION/SPRT 101-5060-451</u>	<u>FY 14/15</u>
\$ 36,051.00	\$ 32,961.00	SALARIES AND BENEFITS	\$ 195,513.00
\$ 58,330.00	\$ 44,039.00	SALARIES AND BENEFITS	\$ 145,296.00
\$ 94,381.00	\$ 77,000.00	SERVICES AND SUPPLIES	\$ 340,809.00
		TOTAL	\$ 387,438.00
<u>RECREATION/SPRT TOURN 275-5061</u>			
<u>FY 14/15</u>	<u>FY 15/16</u>	<u>Q18 MAINT. 254-5012-452</u>	<u>FY 14/15</u>
\$ 55,154.00	\$ 48,154.00	SALARIES AND BENEFITS	\$ 140,282.00
\$ 15,446.00	\$ 22,446.00	SALARIES AND BENEFITS	\$ 258,236.00
\$ 70,600.00	\$ 70,600.00	SERVICES AND SUPPLIES	\$ 398,518.00
		TOTAL	\$ 377,182.00
<u>Q18 CAPITAL 254-5046-452</u>			
<u>FY 14/15</u>	<u>FY 15/16</u>		
\$ 15,272.00	\$ 15,272.00		
\$ 61,853.00	\$ 71,205.00		
\$ 77,125.00	\$ 86,477.00		
		<b>GRAND TOTAL</b>	<b>FY 14/15</b>
			<b>\$ 4,298,716.00</b>
			<b>FY 15/16</b>
			<b>\$ 4,752,586.41</b>



ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY15				TENTATIVE FY 2016		
		FY 13 ACTUALS	FY 14 ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUALS		ESTIMATED FY 2015	
<b>Salaries and Wages</b>								
101-5005-452.01-01	SALARIES	390,728		385,613	409,330	197,974	409,513	421,605
101-5005-452.01-02	HOURLY/SEASONAL	0	0	3,569	0	0	0	0
101-5005-452.01-03	ADMINISTRATIVE PAY	0	0	156	0	0	0	0
101-5005-452.01-04	SHIFT DIFFERENTIAL	1,589		1,738	3,132	395	3,132	3,132
101-5005-452.01-06	MANAGEMENT LEAVE PAY	9,091		8,897	0	1,904	1,904	0
101-5005-452.01-07	ANNUAL LEAVE PAY	5,677		5,022	0	0	0	0
101-5005-452.01-08	SICK LEAVE PAY	0		1,820	0	0	0	0
101-5005-452.01-11	OVERTIME	2,928		6,049	2,000	4,129	4,129	2,000
101-5005-452.01-12	CALL BACK PAY	192		150	0	0	0	0
101-5005-452.01-14	F L S A	70		54	0	80	80	0
101-5005-452.01-16	HOLIDAY PAY	338		0	0	183	183	0
101-5005-452.01-98	DIRECT PROJECT COSTS	(32,111)		(17,051)	(49,476)	(6,549)	(13,098)	(13,098)
* Salaries and Wages		378,502		396,017	364,986	198,116	405,843	413,639
<b>EMPLOYEE BENEFITS</b>								
101-5005-452.02-25	MEDICARE	5,711		5,729	5,836	2,861	5,890	6,037
101-5005-452.02-30	RETIREMENT	85,908		91,016	95,098	46,100	95,580	106,522
101-5005-452.02-40	GROUP INSURANCE	71,714		71,312	79,300	38,656	80,990	86,485
101-5005-452.02-50	WORKERS' COMPENSATION	3,594		3,486	3,494	879	3,637	3,494
101-5005-452.02-66	FOUL WEATHER ALLOWANCE	270		270	270	270	270	270
101-5005-452.02-70	CAR ALLOWANCE	3,120		3,132	3,137	1,536	3,139	3,137
101-5005-452.02-71	PHONE ALLOWANCE	1,068		1,884	1,906	942	1,940	1,906
* EMPLOYEE BENEFITS		171,385		176,829	189,041	91,244	191,446	207,851
<b>SERVICE AND SUPPLIES</b>								
101-5005-452.03-30	TRAINING	633		256	600	0	600	600
101-5005-452.04-35	VEHICLE REPAIR & MAINT	1,282		136	1,500	0	1,500	1,500
101-5005-452.04-44	OFFICE EQUIPMENT RENTAL	4,122		5,390	5,500	2,266	5,500	5,500

101-5005-452.05-42 PRINTING / ADVERTISING	212	52	375	65	375	375
101-5005-452.05-45 MEMBERSHIP / PUBLICATIONS	1,111	1,251	1,100	1,427	1,100	1,100
101-5005-452.05-80 TRAVEL	830	759	705	0	705	705
101-5005-452.06-01 OFFICE SUPPLIES	5,102	3,050	5,000	824	5,000	5,000
101-5005-452.06-02 POSTAGE / SHIPPING	151	1,423	1,500	0	1,500	1,500
101-5005-452.06-25 OPERATING SUPPLIES	849	2,009	2,500	843	2,500	2,500
101-5005-452.06-60 VEHICLE FUEL/OIL	557	529	595	154	595	595
101-5005-452.06-75 SMALL FURNISHINGS	1,114	500	500	0	500	500
101-5005-452.07-10 TELEPHONE	232	242	500	127	500	500
101-5005-452.07-12 POWER	4,380	4,836	9,532	1,903	9,532	9,532
101-5005-452.07-13 HEATING	4,208	5,095	7,200	1,712	7,200	7,200
101-5005-452.09-50 FLEET MANAGEMENT	3,252	2,976	2,988	1,494	2,988	3,375
* SERVICE AND SUPPLIES	28,035	28,504	40,095	10,815	40,095	40,482
** ADMINISTRATION: PARKS	577,922	601,350	594,122	300,175	637,384	661,972

FY15

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13 ACTUALS	FY 14 ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2015	TENTATIVE FY 2016
Salaries and Wages							
101-5012-452.01-01 SALARIES		456,662	440,995	486,581	218,084	454,361	466,576
101-5012-452.01-02 HOURLY/SEASONAL		47,640	20,066	22,000	14,768	22,000	22,000
101-5012-452.01-06 MANAGEMENT LEAVE PAY		6,118	5,568	0	627	627	0
101-5012-452.01-07 ANNUAL LEAVE PAY		13,719	14,823	0	0	1,396	0
101-5012-452.01-08 SICK LEAVE PAY		5,822	38,545	0	0	0	0
101-5012-452.01-09 WORKERS' COMPENSATORY LV		177	206	0	0	0	0
101-5012-452.01-11 OVERTIME		19,928	17,970	21,500	20,340	30,000	21,500
101-5012-452.01-12 CALL BACK PAY		163	0	3,357	117	3,287	3,357
101-5012-452.01-13 STANDBY PAY		284	103	0	58	58	0
101-5012-452.01-14 F L S A		43	35	0	12	12	0
101-5012-452.01-16 HOLIDAY PAY		244	76	1,000	40	1,000	1,000
* Salaries and Wages		550,800	538,387	534,438	254,046	512,741	514,433
EMPLOYEE BENEFITS							
101-5012-452.02-25 MEDICARE		6,220	5,779	6,638	3,459	7,196	7,479
101-5012-452.02-30 RETIREMENT		102,089	101,647	113,173	48,358	101,506	118,772
101-5012-452.02-40 GROUP INSURANCE		94,428	78,155	92,154	50,146	104,051	104,546
101-5012-452.02-50 WORKERS' COMPENSATION		5,629	5,224	5,496	1,802	5,485	5,426
101-5012-452.02-66 FOUL WEATHER ALLOWANCE		1,103	953	1,103	1,103	1,103	1,103
101-5012-452.02-70 CAR ALLOWANCE		3,510	3,524	3,529	1,728	3,531	3,529
101-5012-452.02-71 PHONE ALLOWANCE		2,597	2,655	2,444	1,884	3,965	3,976
* EMPLOYEE BENEFITS		215,576	197,937	224,537	108,480	226,837	244,831
SERVICE AND SUPPLIES							
101-5012-452.03-30 TRAINING		0	971	2,400	200	2,400	2,400
101-5012-452.03-49 CONTRACTUAL SERVICE		13,346	9,896	17,322	7,548	17,322	17,322
101-5012-452.03-56 EMPLOYEE PHYSICALS		128	299	200	75	200	200
101-5012-452.04-30 EQUIPMENT REPAIR & MAINT		28,394	30,769	37,352	24,941	37,352	37,352

101-5012-452.04-35 VEHICLE REPAIR & MAINT	8,994	18,820	4,500	3,534	4,500	4,500
101-5012-452.04-38 PARK/COURSE REPAIR&MAINT	59,402	53,700	43,000	24,414	43,000	43,000
101-5012-452.04-39 FERTILIZER/CHEMICALS	11,781	18,591	22,000	8,613	22,000	22,000
101-5012-452.04-41 IRRIGATION SUPPLIES	21,104	24,518	17,100	12,046	17,100	17,100
101-5012-452.04-42 REFORESTATION	1,430	290	1,500	679	1,500	1,500
101-5012-452.04-43 DOWNTOWN BEAUTIFICATION	6,771	5,962	5,500	3,893	5,500	5,500
101-5012-452.04-45 EQUIPMENT RENTAL	764	350	2,845	0	2,845	2,845
101-5012-452.04-46 VANDALISM	1,222	958	1,000	0	1,000	1,000
101-5012-452.05-42 PRINTING / ADVERTISING	26	0	0	0	0	0
101-5012-452.05-45 MEMBERSHIP / PUBLICATIONS	1,235	625	700	530	700	700
101-5012-452.06-01 OFFICE SUPPLIES	828	783	450	504	450	450
101-5012-452.06-02 POSTAGE / SHIPPING	102	0	0	0	0	0
101-5012-452.06-25 OPERATING SUPPLIES	20,269	22,571	21,390	9,648	21,390	21,390
101-5012-452.06-60 VEHICLE FUEL/OIL	52,584	50,848	48,000	26,257	48,000	48,000
101-5012-452.06-72 SUPPLIED UNIFORMS	140	2,724	3,000	553	3,000	3,000
101-5012-452.06-74 SMALL TOOLS / INSTRUMENTS	678	1,224	1,600	431	1,600	1,600
101-5012-452.06-75 SMALL FURNISHINGS	500	658	500	0	500	500
101-5012-452.07-10 TELEPHONE	4,040	4,281	8,240	2,313	8,240	8,240
101-5012-452.07-12 POWER	52,239	53,963	64,060	26,980	64,060	64,060
101-5012-452.07-13 HEATING	8,422	9,840	13,930	2,657	13,930	13,930
101-5012-452.09-50 FLEET MANAGEMENT	171,814	151,776	162,846	81,423	162,846	183,938
101-5012-452.09-55 RADIOS	0	21,966	23,146	11,573	23,146	10,879
* SERVICE AND SUPPLIES	466,213	486,383	502,581	248,812	502,581	511,406
CAPITAL OUTLAY						
101-5012-452.77-43 FURNITURE AND FIXTURES	1,668	0	0	0	0	0
* CAPITAL OUTLAY	1,668	0	0	0	0	0
** PARK MAINTENANCE	1,234,257	1,222,707	1,261,556	611,338	1,242,159	1,270,670

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BUDGET PREPERATION WORKSHEET  
FOR FISCAL YEAR 2016  
FY15

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13 ACTUALS	FY 14 ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2015	TENTATIVE FY 2016
Salaries and Wages							
101-5050-451.01-02	HOURLY/SEASONAL	-	-	-	-	-	16,000
101-5050-451.01-11	OVERTIME	-	-	-	-	-	-
* Salaries and Wages							
EMPLOYEE BENEFITS							
101-5050-451.02-25	MEDICARE	-	-	-	-	-	-
101-5050-451.02-50	WORKERS' COMPENSATION	-	-	-	-	-	-
* EMPLOYEE BENEFITS							
SERVICE AND SUPPLIES							
101-5050-451.03-49	CONTRACTUAL SERVICES	-	-	-	-	-	59,940
101-5050-451.03-70	NV FAIR	-	-	-	-	-	60,000
101-5050-451.05-42	PRINTING ADVERTISING	-	-	-	-	-	9,200
101-5050-451.06-25	OPERATING SUPPLIES	-	-	-	-	-	25,310
* SERVICE AND SUPPLIES							
** NV FAIR							
Revenue:							
				101-0000-347-50-00			139,340
				101-0000-347-50-01			20,000
				City funds for 2015 fair			30,000
							189,340
				Net income			18,890
				add back 2016 fair expense			60,000
				Net income 2015 fair			78,890

MAC 101-5054-451

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13 ACTUALS	FY 14 ACTUALS	FY 15 ACTUALS	FY 16 ACTUALS	ESTIMATED FY 2015	REVISION FY 2016	FINAL FY 2016
<b>GENERAL FUND</b>								
101-5054-451.03-40	CONTRACT CLASSES	0	0	0	0	0	11,000	0
101-5054-451.03-49	CONTRACTUAL SERVICES	0	0	0	0	0	52,000	0
101-5054-451.04-30	EQUIPMENT REPAIR & MAINT.	0	0	0	0	0	1,000	0
101-5054-451.06-01	OFFICE SUPPLIES	0	0	0	0	0	1,700	0
101-5054-451.06-25	OPERATING SUPPLIES	0	0	0	0	0	4,000	0
101-5054-451.07-10	SMALL FURNISHINGS	0	0	0	0	0	1,500	0
101-5054-451.07-12	TELEPHONE	0	0	0	0	0	1,000	0
101-5054-451.07-13	HEATING	0	0	0	0	0	40,000	0
		0	0	0	0	0	132,200	0
*	SERVICE AND SUPPLIES	0	0	0	0	0	132,200	0
**	MULTI-PURP ATHLETIC CTR	0	0	0	0	0	132,200	0
***	PARKS AND RECREATION	0	0	0	0	0	132,200	0
****	GENERAL FUND	0	0	0	0	0	132,200	0

RECREATION/POOL 101-5055-451

BUDGET PREPERATION WORKSHEET  
FOR FISCAL YEAR 2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13 ACTUALS	FY 14 ACTUALS	FY15		ESTIMATED FY 2015	TENTATIVE FY 2016	FINAL FY 2016
				ADJUSTED BUDGET	Y-T-D ACTUALS			
Salaries and Wages								
101-5055-451.01-01 SALARIES		157,024	158,994	164,539	82,700	170,702	180,676	0
101-5055-451.01-02 HOURLY/SEASONAL		170,821	189,212	163,204	98,198	190,000	190,000	0
101-5055-451.01-04 SHIFT DIFFERENTIAL		0	0	1,700	0	0	0	0
101-5055-451.01-06 MANAGEMENT LEAVE PAY		2,589	1,087	0	471	471	0	0
101-5055-451.01-11 OVERTIME		171	365	1,000	-384	1,000	1,000	0
* Salaries and Wages								
		330,605	349,658	330,443	180,985	362,173	371,676	0
EMPLOYEE BENEFITS								
101-5055-451.02-25 MEDICARE		4,708	5,027	4,743	2,587	5,165	5,304	0
101-5055-451.02-30 RETIREMENT		33,458	36,234	37,762	18,953	39,037	44,710	0
101-5055-451.02-40 GROUP INSURANCE		37,751	34,818	38,150	16,934	35,503	37,887	0
101-5055-451.02-50 WORKERS' COMPENSATION		4,323	4,605	3,624	1,948	4,718	4,600	0
101-5055-451.02-65 CLOTHING ALLOWANCE		244	313	600	196	600	600	0
101-5055-451.02-71 PHONE ALLOWANCE		1,212	1,512	1,530	756	1,557	1,530	0
* EMPLOYEE BENEFITS								
		81,696	82,509	86,409	41,374	86,580	94,631	0
SERVICE AND SUPPLIES								
101-5055-451.03-30 TRAINING		1,026	502	500	0	500	500	0
101-5055-451.03-40 CONTRACT CLASSES		3,288	827	4,000	158	4,000	4,000	0
101-5055-451.03-46 JR SKI FACILITY CONTRACT		8,340	0	0	0	0	0	0
101-5055-451.04-30 EQUIPMENT REPAIR & MAINT.		2,230	2,033	5,000	431	5,000	5,000	0
101-5055-451.05-11 JR SKI INSURANCE PREM		2,100	0	0	0	0	0	0
101-5055-451.05-80 TRAVEL		0	0	500	0	500	500	0
101-5055-451.06-01 OFFICE SUPPLIES		143	430	450	0	450	450	0
101-5055-451.06-25 OPERATING SUPPLIES		5,300	8,859	10,000	4,987	10,000	10,000	0
101-5055-451.06-37 CHEMICAL SUPPLIES		12,443	11,185	15,000	9,560	15,000	15,000	0
101-5055-451.06-46 JR SKI SUPPLIES		209	0	0	0	0	0	0
101-5055-451.06-74 SMALL TOOLS / INSTRUMENTS		216	63	325	0	325	325	0
101-5055-451.06-75 SMALL FURNISHINGS		1,450	168	5,500	0	5,500	5,500	0
101-5055-451.06-80 GIFTS / DONATIONS		1,270	2,331	0	732	4375	0	0
101-5055-451.06-83 JR. SKI FUNDRAISER		813	963	0	0	0	0	0
101-5055-451.07-10 TELEPHONE		367	382	1,025	197	1,025	1,025	0
101-5055-451.07-12 POWER		103,261	106,408	105,100	48,023	110,000	110,000	0
101-5055-451.07-13 HEATING		56,230	68,191	105,100	34,350	75,000	75,000	0
* SERVICE AND SUPPLIES								
		198,686	202,342	252,500	98,438	231,675	227,300	0
CAPITAL OUTLAY								
101-5055-451.77-43 FURNITURE AND FIXTURES		0	5,355	0	0	0	0	0
* CAPITAL OUTLAY								
		0	5,355	0	0	0	0	0
** SWIMMING POOL								
		610,987	639,864	669,352	320,797	680,428	693,607	0

RECREATION/CC 101-5056-451

PREPARED 12/30/14, 15:32:51  
PROGRAM GM601L

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BUDGET PREPERATION WORKSHEET  
FOR FISCAL YEAR 2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY15			FY16			TENTATIVE FY 2016
		FY 13 ACTUALS	FY 14 ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2015	ESTIMATED FY 2016	
Salaries and Wages								
101-5056-451.01-01	SALARIES	113,417	115,169	119,686	58,691	109,250	105,146	
101-5056-451.01-02	HOURLY/SEASONAL	28,231	40,087	45,182	14,183	45,182	45,182	
101-5056-451.01-04	SHIFT DIFFERENTIAL	1,101	1,230	1,400	854	1,400	1,400	
101-5056-451.01-06	MANAGEMENT LEAVE PAY	0	270	0	0	0	0	
101-5056-451.01-07	ANNUAL LEAVE PAY					17,076		
101-5056-451.01-08	SICK LEAVE PAY					29,550		
101-5056-451.01-11	OVERTIME	6,581	4,399	4,480	3,323	4,317	4,480	
101-5056-451.01-12	CALL BACK PAY	60	0	0	0	0	0	
101-5056-451.01-14	F L S A	260	8	0	163	163	0	
101-5056-451.01-16	HOLIDAY PAY	161	0	0	0	0	0	
* Salaries and Wages		149,811	161,163	170,748	77,214	206,938	156,208	
EMPLOYEE BENEFITS								
101-5056-451.02-25	MEDICARE	2,151	2,320	2,461	1,112	2,971	2,222	
101-5056-451.02-30	RETIREMENT	22,158	24,205	25,302	12,353	23,095	24,063	
101-5056-451.02-40	GROUP INSURANCE	20,409	20,642	22,786	11,075	22,728	23,775	
101-5056-451.02-50	WORKERS' COMPENSATION	2,225	2,343	3,114	726	2,505	1,820	
101-5056-451.02-65	CLOTHING ALLOWANCE	0	0	600	0	600	600	
101-5056-451.02-71	PHONE ALLOWANCE	1,285	1,260	1,275	630	948	607	
* EMPLOYEE BENEFITS		48,228	50,770	55,538	25,896	52,847	53,087	
SERVICE AND SUPPLIES								
101-5056-451.03-30	TRAINING	45	1,863	1,969	302	1,969	1,969	
101-5056-451.03-40	CONTRACT CLASSES	52,901	60,531	47,196	27,846	47,196	47,196	
101-5056-451.04-30	EQUIPMENT REPAIR & MAINT.	5,303	2,974	5,000	2,312	5,000	5,000	
101-5056-451.06-10	VENDING MACHINE	2,043	1,774	4,500	1,149	4,500	4,500	
101-5056-451.06-25	OPERATING SUPPLIES	9,230	10,419	11,000	2,836	11,000	11,000	
101-5056-451.06-74	SMALL TOOLS / INSTRUMENTS	20	794	1,000	226	1,000	1,000	

101-5056-451.06-75 SMALL FURNISHINGS	0	0	1,250	0	1,250	1,250
101-5056-451.06-76 COM. CENTER SMALL SUPPLIE	3,134	1,010	3,731	3,668	3,731	3,731
101-5056-451.07-10 TELEPHONE	200	209	400	108	400	400
101-5056-451.07-12 POWER	32,308	34,737	39,200	14,208	39,200	39,200
101-5056-451.07-13 HEATING	17,682	22,955	27,475	7,811	27,475	27,475

* SERVICE AND SUPPLIES	122,866	137,266	142,721	60,466	142,721	142,721
** COMMUNITY CENTER	320,905	349,199	369,007	163,576	402,506	352,016

RECREATION 101-5057-451

PREPARED 12/30/14, 15:32:51  
PROGRAM GM601L

BUDGET PREPERATION WORKSHEET  
FOR FISCAL YEAR 2016

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY15		Y-T-D ACTUALS	ESTIMATED FY 2015	TENTATIVE FY 2016
		FY 13 ACTUALS	FY 14 ACTUALS			
Salaries and Wages						
101-5057-451.01-01 SALARIES		85,783	63,487	83,620	39,396	82,140
101-5057-451.01-02 HOURLY/SEASONAL		167,294	186,898	185,447	101,857	185,447
101-5057-451.01-06 MANAGEMENT LEAVE PAY		2,689	1,671	0	1,047	1,047
101-5057-451.01-07 ANNUAL LEAVE PAY		7,657	0	0	0	0
101-5057-451.01-08 SICK LEAVE PAYOFF		4,088	0	0	0	0
101-5057-451.01-11 OVERTIME		983	295	0	-425	0
* Salaries and Wages		268,494	252,351	269,067	141,875	268,634
EMPLOYEE BENEFITS						
101-5057-451.02-25 MEDICARE		3,837	3,620	3,994	2,098	3,977
101-5057-451.02-30 RETIREMENT		21,012	16,739	21,532	10,414	21,421
101-5057-451.02-40 GROUP INSURANCE		15,318	9,833	15,585	6,849	13,938
101-5057-451.02-50 WORKERS' COMPENSATION		3,482	3,687	3,718	1,747	3,756
101-5057-451.02-70 CAR ALLOWANCE		0	4,320	5,882	2,880	5,882
101-5057-451.02-71 PHONE ALLOWANCE		400	360	486	240	494
* EMPLOYEE BENEFITS		44,049	38,559	51,197	24,228	49,471
SERVICE AND SUPPLIES						
101-5057-451.03-30 TRAINING		640	1,980	3,000	0	3,000
101-5057-451.03-49 CONTRACTUAL SERVICES		56	0	0	0	0
101-5057-451.04-30 EQUIPMENT REPAIR & MAINT.		115	284	1,000	1,377	1,000
101-5057-451.04-44 OFFICE EQUIPMENT RENTAL		4,476	4,684	4,500	1,925	4,500
101-5057-451.04-47 BUS RENTAL		1,409	0	3,000	0	3,000
101-5057-451.05-40 PUBLICITY & SPEC. EVENTS		0	0	450	0	450
101-5057-451.05-42 PRINTING / ADVERTISING		0	26	575	0	575
101-5057-451.05-45 MEMBERSHIP / PUBLICATIONS		143	180	400	390	400
101-5057-451.05-80 TRAVEL		0	0	1,150	0	1,150
101-5057-451.06-01 OFFICE SUPPLIES		1,277	1,659	3,000	559	3,000

101-5057-451.06-25 OPERATING SUPPLIES	16,568	14,065	18,000	4,753	18,000	18,000
101-5057-451.06-40 FOOD AND KITCHEN SUPPLIES	1,372	2,191	5,000	781	5,000	5,000
101-5057-451.06-60 VEHICLE FUEL/OIL	3,884	2,700	2,625	1,460	2,625	2,625
101-5057-451.06-75 SMALL FURNISHINGS	0	500	500	0	500	500
101-5057-451.06-80 GIFTS / DONATIONS	1,964	578	0	0	7496	0
101-5057-451.07-10 TELEPHONE	3,768	3,512	3,700	1,514	3,700	3,700
101-5057-451.09-50 FLEET MANAGEMENT	15,176	9,920	9,960	4,980	9,960	11,250
101-5057-451.12-63 LATCH KEY SCHOLARSHIPS	14,797	13,969	15,000	0	15,000	15,000
101-5057-451.12-66 WHAT'S HAPPENING	4,724	5,676	11,100	775	11,100	11,100

\* SERVICE AND SUPPLIES 70,369 61,924 82,960 18,514 90,456 84,250

\*\* RECREATION 382,912 352,834 403,224 184,617 408,561 408,696

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13 ACTUALS	FY 14 ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2015	TENTATIVE FY 2016	FINAL FY 2016
Salaries and Wages								
101-5058-451.01-02	HOURLY/SEASONAL	0	8,246	6,000	4,225	6,000	6,000	0
101-5058-451.01-11	OVERTIME	0	0	500	0	500	500	0
-----								
* Salaries and Wages		0	8,246	6,500	4,225	6,500	6,500	0
EMPLOYEE BENEFITS								
101-5058-451.02-25	MEDICARE	0	0	7	0	94	94	0
101-5058-451.05-50	WORKERS COMPENSATION					93	93	
-----								
* EMPLOYEE BENEFITS		0	0	7	0	187	187	0
SERVICE AND SUPPLIES								
101-5058-451.04-34	BUILDING REPAIR AND MAINT	13,057	7,855	6,520	691	6,520	6,520	0
101-5058-451.06-25	OPERATING SUPPLIES	0	745	500	0	500	500	0
101-5058-451.07-10	TELEPHONE	2,405	2,865	1,700	1,658	1,700	1,700	0
101-5058-451.07-12	POWER	1,975	1,871	1,615	1,039	1,615	1,615	0
101-5058-451.07-13	HEATING	2,568	2,584	3,180	1,386	3,180	3,180	0
-----								
* SERVICE AND SUPPLIES		20,005	15,920	13,515	4,774	13,515	13,515	0
** PONY EXPRESS PAVILION		20,005	24,166	20,022	8,999	20,202	20,202	0

FY15

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13 ACTUALS	FY 14 ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2015	TENTATIVE FY 2016
Salaries and Wages							
101-5059-451.01-01 SALARIES		91	437	0	0	-	-
101-5059-451.01-02 HOURLY/SEASONAL		30,323	28,801	35,000	12,989	31,934	32,000
101-5059-451.01-04 SHIFT DIFFERENTIAL		0	22	0	0	-	-
101-5059-451.01-11 OVERTIME		45	38	0	66	66	-
-----							
* Salaries and Wages		30,459	29,298	35,000	13,055	32,000	32,000
EMPLOYEE BENEFITS							
101-5059-451.02-25 MEDICARE		442	424	508	189	464	464
101-5059-451.02-30 RETIREMENT		28	107	0	39	39	-
101-5059-451.02-40 GROUP INSURANCE		56	166	0	122	122	-
101-5059-451.02-50 WORKERS' COMPENSATION		471	448	543	193	487	497
-----							
* EMPLOYEE BENEFITS		997	1,145	1,051	543	1,112	961
SERVICE AND SUPPLIES							
101-5059-451.03-09 PROFESSIONAL SERVICES		2,761	3,000	3,000	0	-	-
101-5059-451.04-30 EQUIPMENT REPAIR & MAINT.		1,096	8,340	10,000	202	2,688	2,839
101-5059-451.04-45 EQUIPMENT RENTAL		6,578	1,148	4,500	0	1,200	1,200
101-5059-451.05-42 PRINTING / ADVERTISING		0	27	780	0	-	-
101-5059-451.06-01 OFFICE SUPPLIES		30	32	50	0	-	-
101-5059-451.06-25 OPERATING SUPPLIES		20,374	26,545	25,000	17,158	25,000	25,000
101-5059-451.06-40 FOOD AND KITCHEN SUPPLIES		32	1,463	2,000	95	2,000	2,000
101-5059-451.07-12 POWER		12,409	10,358	13,000	0	13,000	13,000
-----							
* SERVICE AND SUPPLIES		43,280	50,913	58,330	17,455	43,888	44,039
** ICE RINK		74,736	81,356	94,381	31,053	77,000	77,000

Estimated revenue at \$77,000 for fy 15 & fy 16

RECREATION/SPORTS 101-5060-451

PREPARED 12/30/14, 15:32:51  
 PROGRAM GM601L  
 BUDGET PREPERATION WORKSHEET  
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13 ACTUALS	FY 14 ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2015	TENTATIVE FY 2016
Salaries and Wages							
101-5060-451.01-01	SALARIES	64,556	73,429	84,743	38,931	82,557	88,872
101-5060-451.01-02	HOURLY/SEASONAL	59,625	59,261	62,946	29,582	62,946	62,946
101-5060-451.01-06	MANAGEMENT LEAVE PAY	2,289	2,410	0	2,237	2,237	0
101-5060-451.01-07	ANNUAL LEAVE PAY	12,396	0	0	0	0	0
101-5060-451.01-08	SICK LEAVE PAYOFF	4,088	0	0	0	0	0
101-5060-451.01-11	OVERTIME	1,896	314	0	-250	0	0
* Salaries and Wages		144,850	135,414	147,689	70,500	147,740	151,818
EMPLOYEE BENEFITS							
101-5060-451.02-25	MEDICARE	2,111	2,031	2,234	1,063	2,227	2,294
101-5060-451.02-30	RETIREMENT	15,876	19,495	21,821	10,600	21,834	24,884
101-5060-451.02-40	GROUP INSURANCE	7,655	13,519	15,585	6,849	13,938	14,463
101-5060-451.02-50	WORKERS' COMPENSATION	1,632	2,056	1,816	637	1,879	1,816
101-5060-451.02-70	CAR ALLOWANCE	0	5,520	5,882	2,880	5,885	5,882
101-5060-451.02-71	PHONE ALLOWANCE	800	360	486	240	494	486
* EMPLOYEE BENEFITS		28,074	42,981	47,824	22,269	46,257	49,825
SERVICE AND SUPPLIES							
101-5060-451.03-49	CONTRACTUAL SERVICES	4,193	5,208	6,000	3,098	6,000	6,000
101-5060-451.04-30	EQUIPMENT REPAIR & MAINT.	3,490	867	2,000	1,191	2,000	2,000
101-5060-451.05-12	INSURANCE PREMIUM(S)	0	0	1,000	600	1,000	1,000
101-5060-451.05-42	PRINTING / ADVERTISING	1,352	476	1,000	0	1,000	1,000
101-5060-451.05-45	MEMBERSHIP / PUBLICATIONS	286	180	300	195	300	300
101-5060-451.06-01	OFFICE SUPPLIES	548	150	500	0	500	500
101-5060-451.06-25	OPERATING SUPPLIES	116,923	129,802	113,396	60,284	123,385	123,385
101-5060-451.07-10	TELEPHONE	2,294	3,009	1,700	1,444	3,000	3,000
101-5060-451.07-12	POWER	34,008	27,960	19,050	20,307	28,000	28,000
101-5060-451.12-20	YOUTH BASKETBALL SCHOLAR	295	220	350	0	350	350

* SERVICE AND SUPPLIES	163,389	167,872	145,296	87,119	165,535	165,535
** SPORTS	336,313	346,267	340,809	179,888	359,532	367,178

Estimated fy 15 revenue over fy 15 budget	20,239
allocate to power	(8,950)
allocate to telephone	(1,300)
allocate to operating	(9,989)
	<u>0</u>

RECREATION/SPRTS. TOURN. 275-5061-451

PREPARED 04/23/15, 17:31:24  
PROGRAM 066016

BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2015

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13 ACTUALS	FY 14 ACTUALS	FY 15 ADJUSTED BUDGET	V-T-D ACTUALS	ESTIMATED FY 2015	TEMPORARY FY 2015	FINAL FY 2015
<b>GRANT FUND</b>								
Salaries and Wages								
275-5061-451.01-01	SALARIES	0	2,406	0	0	0	0	0
275-5061-451.01-02	HOURLY/SEASONAL	39,304	44,457	46,750	26,563	46,750	46,750	0
275-5061-451.01-11	OVERTIME	0	2,875	3,000	2,771	3,000	0	0
*	SALARIES and WAGES	39,304	49,736	49,750	29,334	49,750	46,750	0
<b>EMPLOYEE BENEFITS</b>								
275-5061-451.02-25	MEDICARE	570	752	678	406	678	678	0
275-5061-451.02-30	RETIREMENT	0	480	0	114	0	0	0
275-5061-451.02-40	GROUP INSURANCE	0	817	0	437	0	0	0
275-5061-451.02-50	WORKERS' COMPENSATION	610	906	726	435	726	726	0
*	EMPLOYEE BENEFITS	1,180	2,855	1,404	1,082	1,404	1,404	0
<b>SERVICE AND SUPPLIES</b>								
275-5061-451.06-25	OPERATING SUPPLIES	2,390	23,881	10,700	14,572	19,446	22,446	0
275-5061-451.06-30	SPORTS TOURNAMENTS	13,089	0	0	0	0	0	0
275-5061-451.07-12	POWER	0	8,796	8,746	0	0	0	0
*	SERVICE AND SUPPLIES	15,479	32,677	19,446	14,572	19,446	22,446	0
**	SPORTS TOURNAMENTS	55,953	85,268	70,600	44,988	70,600	70,600	0
***	PARKS AND RECREATION	55,953	35,268	70,600	44,988	70,600	70,600	0
****	GRANT FUND	55,953	85,268	70,600	44,988	70,600	70,600	0
		55,953	85,268	70,600	44,988	70,600	70,600	0

**Quality of Life Fund  
 FY 2016 Budget**

	<b>20% Park Maintenance</b>	<b>40% Park Capital</b>	<b>40% Open Space</b>	<b>Fund Total</b>
<b>Revenues</b>				
Beginning Balance	10,000	75,000	75,000	160,000
<b>Sales Tax Revenue</b>	<b>434,660</b>	<b>869,320</b>	<b>869,320</b>	<b>2,173,300</b>
Interest Income	4,000	8,000	8,000	20,000
Federal Grants		0	0	0
State Grants			0	0
Miscellaneous			0	0
Transferred In from Parks Maintenance	0	0	0	0
Total	<u>448,660</u>	<u>952,320</u>	<u>952,320</u>	<u>2,353,300</u>
<b>Expenses</b>				
Salaries, Wages and Benefits	138,814	15,272	314,597	468,683
Services and Supplies	113,142	43,430	359,320	515,892
BMX 010714				0
Tennis Courts		25,000		25,000
Theater improvements 010711				0
New Gym '010708				0
Centennial fields 011402				0
Trails		2,775		2,775
Disc Golf Course				0
Beautification				0
Fairgrounds Reader Board 011409				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 010713				0
Lands Bill Implementation				0
Land Acquisition				0
Undesignated Projects	5,226	204,108	212,653	421,987
Boys & Girls Club	120,000			120,000
Transfer Out - General Fund	67,383			67,383
Transfer Out - Debt Service		595,537		595,537
Transfer Out - Group Medical		0	0	0
Total	<u>444,565</u>	<u>886,122</u>	<u>886,570</u>	<u>2,217,257</u>
Ending Balance - June 30, 2015	<u>4,095</u>	<u>66,198</u>	<u>65,750</u>	<u>136,043</u>

**Quality of Life Fund  
 Fy 2015 Estimated**

	<b>20% Park Maintenance</b>	<b>40% Park Capital</b>	<b>40% Open Space</b>	<b>Fund Total</b>
<b>Revenues</b>				
Beginning Balance	62,851	6,226,254	762,563	7,051,668
<b>Sales Tax Revenue</b>	<b>422,000</b>	<b>844,000</b>	<b>844,000</b>	<b>2,110,000</b>
Interest Income	4,000	8,000	8,000	20,000
Federal Grants		75,750	598,743	674,493
State Grants			15,000	15,000
Miscellaneous			0	0
Transferred In from Parks Maintenance	0	0	0	0
Total	<u>488,851</u>	<u>7,154,004</u>	<u>2,228,306</u>	<u>9,871,161</u>

**Expenses**

Salaries, Wages and Benefits	129,699	15,272	323,553	468,524
Services and Supplies	106,937	46,709	343,889	497,535
BMX 010714		54,397		54,397
Tennis Courts		25,000		25,000
Theater improvements 010711		174,834		174,834
New Gym '010708		5,943,534		5,943,534
Centennial fields 011402		123,090		123,090
Trails		2,775		2,775
Disc Golf Course		10,000		10,000
Beautification		10,420		10,420
Fairgrounds Reader Board 011409		30,000		30,000
Ash to Kings Canyon Trail 011406			62,000	62,000
SNPLMA fuels reduction			298,792	298,792
Eagle Valley Creek Segment 011404			252,005	252,005
Noxious Weed Abatement			15,000	15,000
Ash Canyon Erosion Control			13,446	13,446
Roberts house 010713		(751)		(751)
Equipment	12,500		42,895	55,395
Lands Bill Implementation			384,199	384,199
Land Acquisition			137,153	137,153
Undesignated Projects	49,914	52,357	109,483	211,754
Boys & Girls Club	120,000			120,000
Transfer Out - General Fund	59,801			59,801
Transfer Out - Debt Service		591,367	170,891	762,258
Transfer Out - Group Medical		0	0	0
Total	<u>478,851</u>	<u>7,079,004</u>	<u>2,153,306</u>	<u>9,711,161</u>
Ending Balance - June 30, 2015	<u>10,000</u>	<u>75,000</u>	<u>75,000</u>	<u>160,000</u>

Q18 MAINT. 254-5012-452

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13 ACTUALS	FY 14 ACTUALS	FY15		ESTIMATED FY 2015	TENTATIVE FY 2016	FINAL FY 2016	1
				ADJUSTED BUDGET	Y-T-D ACTUALS				
QUALITY OF LIFE									
Salaries and Wages									
254-5012-452.01-01	SALARIES	40,489	45,236	48,666	17,875	39,314	43,825	0	0
254-5012-452.01-02	HOURLY/SEASONAL	69,937	67,216	64,126	40,978	64,126	64,126	0	0
254-5012-452.01-06	MANAGEMENT LEAVE PAY	835	711	0	119	119	0	0	0
254-5012-452.01-07	ANNUAL LEAVE PAY	0	314	0	0	0	0	0	0
254-5012-452.01-08	SICK LEAVE PAY	0	114	0	0	0	0	0	0
254-5012-452.01-11	OVERTIME	7,613	2,895	5,852	738	5,706	5,852	0	0
254-5012-452.01-12	CALL BACK PAY	0	0	0	73	73	0	0	0
254-5012-452.01-13	STANDBY PAY	0	0	0	73	73	0	0	0
* Salaries and Wages		118,874	116,486	118,644	59,856	109,411	113,803	0	0
EMPLOYEE BENEFITS									
254-5012-452.02-25	MEDICARE	709	721	1,554	276	997	1,657	0	0
254-5012-452.02-30	RETIREMENT	7,855	9,016	9,498	4,425	9,838	12,026	0	0
254-5012-452.02-40	GROUP INSURANCE	6,786	7,359	8,381	3,354	7,746	8,963	0	0
254-5012-452.02-50	WORKERS' COMPENSATION	497	474	1,290	136	786	1,450	0	0
254-5012-452.02-66	FOUL WEATHER ALLOWANCE	84	84	84	84	84	84	0	0
254-5012-452.02-70	CAR ALLOWANCE	585	587	588	289	590	588	0	0
254-5012-452.02-71	PHONE ALLOWANCE	192	240	243	120	247	243	0	0
* EMPLOYEE BENEFITS		16,708	18,481	21,638	8,684	20,288	25,011	0	0
SERVICE AND SUPPLIES									
254-5012-452.03-30	TRAINING	1,842	281	1,500	375	1,500	1,500	0	0
254-5012-452.03-49	CONTRACTUAL SERVICE	3,295	0	0	0	0	0	0	0
254-5012-452.04-30	EQUIPMENT REPAIR & MAINT	2,046	271	0	0	0	0	0	0
254-5012-452.04-38	PARK/COURSE REPAIR&MAINT	47,684	53,287	48,946	37,847	48,946	50,000	0	0
254-5012-452.04-39	FERTILIZER/CHEMICALS	2,239	8,977	9,000	5,660	9,000	9,000	0	0
254-5012-452.04-41	IRRIGATION SUPPLIES	7,170	5,946	10,000	7,997	10,000	10,000	0	0
254-5012-452.04-45	EQUIPMENT RENTAL	0	0	500	0	500	500	0	0
254-5012-452.05-80	TRAVEL	1,044	1,614	3,000	415	3,000	3,000	0	0
254-5012-452.06-25	OPERATING SUPPLIES	6,879	3,074	7,000	3,394	7,000	7,000	0	0
254-5012-452.06-74	SMALL TOOLS / INSTRUMENTS	523	0	1,000	0	1,000	1,000	0	0
254-5012-452.06-99	UNDESIGNATED	0	0	6,515	6,743	49,914	5,226	0	0
254-5012-452.07-10	TELEPHONE	32	33	157	18	157	157	0	0
254-5012-452.09-01	ISC: GENERAL FUND	14,664	11,542	13,459	28,040	13,459	17,860	0	0
254-5012-452.09-15	INSURANCE FUND	10,875	12,375	12,375	6,188	12,375	13,125	0	0
254-5012-452.14-44	BOYS AND GIRLS CLUB	115,000	117,000	120,000	120,000	120,000	120,000	0	0
* SERVICE AND SUPPLIES		213,293	214,400	233,452	216,678	276,851	238,368	0	0
254-5012-452.77-43				12,500					
** PARK MAINTENANCE		348,875	349,367	373,734	285,218	419,050	377,182	0	0

Q18 CAPITAL 254-5046-452

PREPARED 12/30/14, 15:32:51  
PROGRAM GM601L

BUDGET PREPERATION WORKSHEET  
FOR FISCAL YEAR 2016  
FY15

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ACCOUNTING PERIOD 6/2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13 ACTUALS	FY 14 ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2015	TENTATIVE FY 2016	FINAL FY 2016
254-5046-452.01-02	HOURLY/SEASONAL	17,031	16,491	14,827	10,813	14,827	14,827	0
*	Salaries and Wages	17,031	16,491	14,827	10,813	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
*	EMPLOYEE BENEFITS	0	0	445	0	445	445	0
SERVICE AND SUPPLIES								
254-5046-452.03-09	PROFESSIONAL SERVICES	1,063	16,880	0	10,281	12,081	-	0
254-5046-452.03-30	TRAINING	0	0	3,000	975	3,000	3,000	0
254-5046-452.05-80	TRAVEL	646	515	3,000	0	3,000	3,000	0
254-5046-452.06-01	OFFICE SUPPLIES	121	0	0	0	-	-	0
254-5046-452.06-19	TENNIS COURTS PREV MAINT	24,950	24,440	25,000	24,800	25,000	25,000	0
254-5046-452.06-25	OPERATING SUPPLIES	525	0	1,160	0	1,160	1,160	0
254-5046-452.06-31	CENTENNIAL FIELDS	4,500	0	0	0	-	-	0
254-5046-452.06-34	TRAILS, PATHS, BIKE PATHS	443	1,354	2,775	384	2,775	2,775	0
254-5046-452.06-47	BEAUTIFICATION					3,024		
254-5046-452.09-01	ISC: GENERAL FUND	29,334	23,082	26,918	0	26,918	35,720	0
254-5046-475.46-00	FISCAL CHARGES	125	250	550	250	550	550	0
*	SERVICE AND SUPPLIES	61,707	66,521	62,403	36,690	77,508	71,205	0
CAPITAL OUTLAY								
254-5046-452.70-10	PRE DESIGN	0	14,054	0	6,970	10,946	0	0
254-5046-452.70-20	DESIGN	0	0	89,987	2,565	294,487	0	0
254-5046-452.70-40	CONSTRUCTION	0	50,396	100,000	23,966	5,548,736	0	0
254-5046-452.70-50	PROJECT SERVICES	0	1,356	0	-751	218,035	0	0
254-5046-452.70-60	MATERIALS & SUPPLIES	0	0	0	2,000	6,200	0	0
254-5046-452.70-70	LABOR	0	11,938	0	18,850	246,700	0	0
254-5046-452.71-06	BMX	1,829	0	0	0	-	0	0
254-5046-452.71-30	NEW GYMNASIUM	1,726	0	0	0	-	0	0
254-5046-452.71-31	CENTENNIAL FIELDS	40,717	0	0	0	-	0	0
254-5046-452.71-34	PARK / TRAIL IMPROVEMENTS	2,491	0	0	0	-	0	0
254-5046-452.71-45	BEAUTIFICATION	18,296	0	0	0	7,396	0	0
254-5046-452.71-68	disc golf					10,000		
254-5046-452.71-99	Undesignated					52,357	204,108	
*	CAPITAL OUTLAY	65,059	77,744	189,987	53,600	6,394,857	204,108	0
**	PARKS CAPITAL	143,797	160,756	267,662	101,103	6,487,637	290,585	0