



# Expense Budget Worksheet Report

Budget Year 2018

| Account                            | Account Description                    | 2016 Amended Budget | 2017 Amended Budget | 2018 Manager Approval | 2019 Manager Approval |
|------------------------------------|--|---------------------|---------------------|-----------------------|-----------------------|
| Fund 0010 - General                |  |                     |                     |                       |                       |
| Agency 060 - Parks & Recreation    |  |                     |                     |                       |                       |
| Organization 1000 - Administration |  |                     |                     |                       |                       |
| <i>Personnel Services</i>          |  |                     |                     |                       |                       |
| 1100                               | Permanent Time Worked                  | 405,058.00          | 402,884.00          | 385,650.00            | 387,377.00            |
| 1721                               | Annual Sick Leave Payout               | 753.00              | .00                 | .00                   | .00                   |
| 1741                               | Longevity Pay                          | 585.00              | 675.00              | 585.00                | 585.00                |
|                                    | <i>Personnel Services Totals</i>       | <u>\$406,396.00</u> | <u>\$403,559.00</u> | <u>\$386,235.00</u>   | <u>\$387,962.00</u>   |
| <i>Personnel Services-Other</i>    |  |                     |                     |                       |                       |
| 1200                               | Temporary Pay                          | 20,000.00           | 20,000.00           | 25,000.00             | 25,568.00             |
| 1401                               | Overtime Paid-Permanent                | .00                 | .00                 | 1,500.00              | 1,500.00              |
| 1601                               | Severance Pay                          | 26,718.00           | .00                 | .00                   | .00                   |
|                                    | <i>Personnel Services-Other Totals</i> | <u>\$46,718.00</u>  | <u>\$20,000.00</u>  | <u>\$26,500.00</u>    | <u>\$27,068.00</u>    |
| <i>Payroll Fringes</i>             |  |                     |                     |                       |                       |
| 1751                               | Benefit Waiver Pay                     | 647.00              | 647.00              | 278.00                | 278.00                |
| 4220                               | Life Insurance                         | 567.00              | 740.00              | 754.00                | 754.00                |
| 4230                               | Medical Insurance                      | 61,608.00           | 67,708.00           | 69,418.00             | 74,620.00             |
| 4234                               | Disability Insurance                   | 612.00              | 1,692.00            | 1,121.00              | 1,121.00              |
| 4237                               | Retiree Health Savings Account         | 1,380.00            | 1,910.00            | 1,910.00              | 1,910.00              |
| 4238                               | Veba Funding                           | 36,963.00           | 40,698.00           | 41,297.00             | 41,297.00             |
| 4240                               | Workers Comp                           | 1,592.00            | 1,661.00            | 1,727.00              | 1,748.00              |
| 4250                               | Social Security-Employer               | 28,740.00           | 29,618.00           | 29,867.00             | 30,000.00             |
| 4259                               | Retirement Contribution                | 92,838.00           | 89,882.00           | 89,220.00             | 89,619.00             |
| 4270                               | Dental Insurance                       | 5,362.00            | 5,633.00            | 5,518.00              | 5,684.00              |
| 4280                               | Optical Insurance                      | 581.00              | 612.00              | 627.00                | 642.00                |
| 4440                               | Unemployment Compensation              | 606.00              | 1,016.00            | 1,108.00              | 1,108.00              |
|                                    | <i>Payroll Fringes Totals</i>          | <u>\$231,496.00</u> | <u>\$241,817.00</u> | <u>\$242,845.00</u>   | <u>\$248,781.00</u>   |
| <i>Employee Allowances</i>         |  |                     |                     |                       |                       |
| 1800                               | Equipment Allowance                    | 6,264.00            | 4,536.00            | 4,935.00              | 4,935.00              |
|                                    | <i>Employee Allowances Totals</i>      | <u>\$6,264.00</u>   | <u>\$4,536.00</u>   | <u>\$4,935.00</u>     | <u>\$4,935.00</u>     |
| <i>Other Services</i>              |  |                     |                     |                       |                       |
| 2210                               | Natural Gas                            | 2,500.00            | 2,500.00            | 1,414.00              | 1,442.00              |
| 2220                               | Electricity                            | 2,500.00            | 2,500.00            | 6,230.00              | 6,355.00              |
| 2230                               | Water                                  | 95,379.00           | 95,379.00           | 97,694.00             | 105,022.00            |
| 2231                               | Storm Water Runoff                     | .00                 | .00                 | 4,300.00              | 4,622.00              |
| 2232                               | Sewage Disposal Costs                  | .00                 | .00                 | 538.00                | 578.00                |
| 2240                               | Telecommunications                     | 11,500.00           | 11,500.00           | 6,500.00              | 6,500.00              |
| 2430                               | Contracted Services                    | 4,000.00            | 4,000.00            | 5,000.00              | 5,000.00              |
| 2500                               | Printing                               | 20,000.00           | 20,000.00           | 30,000.00             | 30,000.00             |
| 2700                               | Conference Training & Travel           | 1,200.00            | 1,200.00            | 2,250.00              | 2,250.00              |
| 2850                               | Advertising                            | 32,360.00           | 21,806.00           | 11,806.00             | 11,806.00             |



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|--|---|-----------------------|-----------------------|-----------------------|-----------------------|
| Fund <b>0010 - General</b>                 |   |                       |                       |                       |                       |
| Agency <b>060 - Parks &amp; Recreation</b> |   |                       |                       |                       |                       |
| Organization <b>1000 - Administration</b>  |   |                       |                       |                       |                       |
| <i>Other Services</i>                      |   |                       |                       |                       |                       |
| 2908                                       | Background Check/Drug Screen                                | 205.00                | 205.00                | 100.00                | 100.00                |
| 2951                                       | Employee Recognition  | 500.00                | 500.00                | 500.00                | 500.00                |
|  | <i>Other Services Totals</i>                                | <b>\$170,144.00</b>   | <b>\$159,590.00</b>   | <b>\$166,332.00</b>   | <b>\$174,175.00</b>   |
|  | <i>Materials &amp; Supplies</i>                             |                       |                       |                       |                       |
| 3100                                       | Postage   | 500.00                | 500.00                | 100.00                | 100.00                |
| 3300                                       | Uniforms & Accessories                                      | 100.00                | 100.00                | 102.00                | 104.00                |
| 3400                                       | Materials & Supplies  | 8,500.00              | 68,500.00             | 8,670.00              | 8,843.00              |
|  | <i>Materials &amp; Supplies Totals</i>                      | <b>\$9,100.00</b>     | <b>\$69,100.00</b>    | <b>\$8,872.00</b>     | <b>\$9,047.00</b>     |
|  | <i>Other Charges</i>  |                       |                       |                       |                       |
| 4119                                       | Bank Service Fees   | 10,000.00             | 10,000.00             | .00                   | .00                   |
| 4239                                       | Retiree Medical Insurance                                   | 182,913.00            | 185,478.00            | 182,304.00            | 182,304.00            |
| 4260                                       | Insurance Premiums  | 34,382.00             | 34,382.00             | 28,844.00             | 28,844.00             |
| 4300                                       | Dues & Licenses   | 1,500.00              | 1,500.00              | 3,000.00              | 3,000.00              |
| 4423                                       | Transfer To IT Fund   | 92,807.00             | 94,602.00             | 154,354.00            | 162,963.00            |
| 4520                                       | Contingency   | 89,169.00             | 27,247.00             | .00                   | .00                   |
|  | <i>Other Charges Totals</i>                                 | <b>\$410,771.00</b>   | <b>\$353,209.00</b>   | <b>\$368,502.00</b>   | <b>\$377,111.00</b>   |
|  | Organization <b>1000 - Administration Totals</b>            | <b>\$1,280,889.00</b> | <b>\$1,251,811.00</b> | <b>\$1,204,221.00</b> | <b>\$1,229,079.00</b> |
|  | Organization <b>4000 - Recreation Facilities &amp; Serv</b> |                       |                       |                       |                       |
| <i>Personnel Services</i>                  |   |                       |                       |                       |                       |
| 1100                                       | Permanent Time Worked                                       | 785,476.00            | 831,327.00            | 792,841.00            | 794,568.00            |
| 1721                                       | Annual Sick Leave Payout                                    | .00                   | 1,882.00              | 1,880.00              | 1,566.00              |
| 1741                                       | Longevity Pay   | 3,045.00              | 3,045.00              | 3,945.00              | 3,945.00              |
|  | <i>Personnel Services Totals</i>                            | <b>\$788,521.00</b>   | <b>\$836,254.00</b>   | <b>\$798,666.00</b>   | <b>\$800,079.00</b>   |
|  | <i>Personnel Services-Other</i>                             |                       |                       |                       |                       |
| 1200                                       | Temporary Pay   | 1,565,396.00          | 1,566,016.00          | 1,659,315.00          | 1,681,395.00          |
| 1201                                       | Temporary Pay Overtime                                      | 9,550.00              | 9,650.00              | 11,250.00             | 11,250.00             |
| 1401                                       | Overtime Paid-Permanent                                     | 15,500.00             | 15,500.00             | 31,350.00             | 31,350.00             |
|  | <i>Personnel Services-Other Totals</i>                      | <b>\$1,590,446.00</b> | <b>\$1,591,166.00</b> | <b>\$1,701,915.00</b> | <b>\$1,723,995.00</b> |
|  | <i>Payroll Fringes</i>                                      |                       |                       |                       |                       |
| 1751                                       | Benefit Waiver Pay  | 3,801.00              | 3,800.00              | 3,800.00              | 3,800.00              |
| 4220                                       | Life Insurance  | 794.00                | 994.00                | 1,117.00              | 1,117.00              |
| 4230                                       | Medical Insurance   | 133,958.00            | 141,210.00            | 133,296.00            | 143,237.00            |
| 4234                                       | Disability Insurance  | 739.00                | 1,533.00              | 1,508.00              | 1,508.00              |
| 4237                                       | Retiree Health Savings Account                              | 1,830.00              | 2,532.00              | 1,660.00              | 1,660.00              |
| 4238                                       | Veba Funding  | 122,042.00            | 129,662.00            | 144,225.00            | 144,225.00            |
| 4240                                       | Workers Comp  | 7,426.00              | 7,848.00              | 7,154.00              | 7,170.00              |
| 4250                                       | Social Security-Employer                                    | 61,351.00             | 64,478.00             | 61,480.00             | 61,586.00             |



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|--|-----------------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| Fund 0010 - General                              |                                   |                     |                       |                       |                       |
| Agency 060 - Parks & Recreation                  |                                   |                     |                       |                       |                       |
| Organization 4000 - Recreation Facilities & Serv |                                   |                     |                       |                       |                       |
| <i>Payroll Fringes</i>                           |                                   |                     |                       |                       |                       |
| 4259   | Retirement Contribution           | 194,765.00          | 194,011.00            | 184,494.00            | 184,821.00            |
| 4270   | Dental Insurance                  | 11,818.00           | 12,174.00             | 11,353.00             | 11,693.00             |
| 4280   | Optical Insurance                 | 1,379.00            | 1,424.00              | 1,330.00              | 1,367.00              |
| 4440   | Unemployment Compensation         | 1,456.00            | 2,392.00              | 2,506.00              | 2,506.00              |
|  | <i>Payroll Fringes Totals</i>     | <b>\$541,359.00</b> | <b>\$562,058.00</b>   | <b>\$553,923.00</b>   | <b>\$564,690.00</b>   |
| <i>Employee Allowances</i>                       |                                   |                     |                       |                       |                       |
| 1800   | Equipment Allowance               | 15,906.00           | 8,979.00              | 8,160.00              | 8,160.00              |
|  | <i>Employee Allowances Totals</i> | <b>\$15,906.00</b>  | <b>\$8,979.00</b>     | <b>\$8,160.00</b>     | <b>\$8,160.00</b>     |
| <i>Other Services</i>                            |                                   |                     |                       |                       |                       |
| 2210   | Natural Gas                       | 68,062.00           | 68,743.00             | 74,459.00             | 75,950.00             |
| 2216   | Cable TV/Broadcast Service        | 2,650.00            | 2,650.00              | 2,450.00              | 2,450.00              |
| 2220   | Electricity                       | 240,540.00          | 242,943.00            | 227,314.00            | 231,859.00            |
| 2230   | Water                             | 171,674.00          | 180,262.00            | 132,329.00            | 142,253.00            |
| 2231   | Storm Water Runoff                | .00                 | .00                   | 31,273.00             | 33,619.00             |
| 2232   | Sewage Disposal Costs             | .00                 | .00                   | 30,180.00             | 32,443.00             |
| 2240   | Telecommunications                | 5,780.00            | 5,780.00              | 4,410.00              | 4,410.00              |
| 2310   | Building Maintenance              | 14,800.00           | 14,800.00             | 11,550.00             | 11,550.00             |
| 2320   | Equipment Maintenance             | 11,025.00           | 11,025.00             | 10,325.00             | 10,325.00             |
| 2410   | Rent City Vehicles                | 100.00              | 100.00                | 100.00                | 100.00                |
| 2420   | Rent Outside Vehicles/Mileage     | 6,250.00            | 6,250.00              | 6,100.00              | 6,100.00              |
| 2421   | Fleet Maintenance & Repair        | 24,284.00           | 24,453.00             | 37,969.00             | 39,077.00             |
| 2422   | Fleet Fuel                        | 9,240.00            | 9,306.00              | 8,785.00              | 9,551.00              |
| 2423   | Fleet Depreciation                | 52,579.00           | 53,273.00             | 90,469.00             | 119,523.00            |
| 2424   | Fleet Management                  | 7,995.00            | 8,073.00              | 6,747.00              | 6,747.00              |
| 2430   | Contracted Services               | 260,740.00          | 261,740.00            | 276,440.00            | 276,440.00            |
| 2500   | Printing                          | 1,760.00            | 1,780.00              | 1,780.00              | 1,780.00              |
| 2600   | Rent                              | 70,088.00           | 76,588.00             | 80,352.00             | 80,352.00             |
| 2700   | Conference Training & Travel      | 8,975.00            | 8,875.00              | 9,200.00              | 9,200.00              |
| 2850   | Advertising                       | 9,000.00            | 9,000.00              | 7,500.00              | 7,500.00              |
| 2908   | Background Check/Drug Screen      | 15,802.00           | 15,802.00             | 19,752.00             | 19,752.00             |
| 2950   | Governmental Services             | 200.00              | 200.00                | 200.00                | 200.00                |
|  | <i>Other Services Totals</i>      | <b>\$981,544.00</b> | <b>\$1,001,643.00</b> | <b>\$1,069,684.00</b> | <b>\$1,121,181.00</b> |
| <i>Materials &amp; Supplies</i>                  |                                   |                     |                       |                       |                       |
| 3100   | Postage                           | 450.00              | 450.00                | 450.00                | 450.00                |
| 3200   | Chemicals                         | 82,400.00           | 82,400.00             | 82,948.00             | 84,629.00             |
| 3300   | Uniforms & Accessories            | 14,296.00           | 14,296.00             | 16,614.00             | 16,854.00             |



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| Account      | Account Description                                   | 2016 Amended Budget   | 2017 Amended Budget   | 2018 Manager Approval | 2019 Manager Approval |
|--------------|---|-----------------------|-----------------------|-----------------------|-----------------------|
| Fund         | <b>0010 - General</b>                                 |                       |                       |                       |                       |
| Agency       | <b>060 - Parks &amp; Recreation</b>                   |                       |                       |                       |                       |
| Organization | <b>4000 - Recreation Facilities &amp; Serv</b>        |                       |                       |                       |                       |
|              | <i>Materials &amp; Supplies</i>                       |                       |                       |                       |                       |
| 3400         | Materials & Supplies                                  | 171,690.00            | 172,050.00            | 179,087.00            | 179,274.00            |
| 3403         | Animal Feed Supplies                                  | 4,000.00              | 4,000.00              | 1,400.00              | 1,481.00              |
| 3440         | Property Plant & Equipment < \$5,000                  | .00                   | 15,000.00             | 10,000.00             | 10,000.00             |
| 3900         | Inventory/Cost Of Goods Sold                          | 130,050.00            | 152,550.00            | 152,116.00            | 153,167.00            |
|              | <i>Materials &amp; Supplies Totals</i>                | <b>\$402,886.00</b>   | <b>\$440,746.00</b>   | <b>\$442,615.00</b>   | <b>\$445,855.00</b>   |
|              | <i>Capital Outlay</i>                                 |                       |                       |                       |                       |
| 5140.5680    | Vehicles Parks Van                                    | .00                   | 28,437.00             | .00                   | .00                   |
|              | <i>Capital Outlay Totals</i>                          | <b>\$0.00</b>         | <b>\$28,437.00</b>    | <b>\$0.00</b>         | <b>\$0.00</b>         |
|              | <i>Vehicle Operating Costs</i>                        |                       |                       |                       |                       |
| 6100         | Gasoline  | 47,900.00             | 47,900.00             | 44,900.00             | 44,900.00             |
| 6120         | Propane Fuel  | 5,500.00              | 5,500.00              | 5,500.00              | 5,500.00              |
| 6600.6600    | Repair Parts Regular                                  | 11,500.00             | 11,500.00             | 9,500.00              | 9,500.00              |
| 6600.6650    | Repair Parts Outside Repairs                          | 1,000.00              | 1,000.00              | 1,000.00              | 1,000.00              |
| 6800         | Towing Charges  | 350.00                | 350.00                | 350.00                | 350.00                |
|              | <i>Vehicle Operating Costs Totals</i>                 | <b>\$66,250.00</b>    | <b>\$66,250.00</b>    | <b>\$61,250.00</b>    | <b>\$61,250.00</b>    |
|              | <i>Other Charges</i>                                  |                       |                       |                       |                       |
| 4119         | Bank Service Fees                                     | 48,125.00             | 48,525.00             | 63,225.00             | 63,225.00             |
| 4300         | Dues & Licenses                                       | 14,100.00             | 14,200.00             | 17,000.00             | 17,000.00             |
| 4423         | Transfer To IT Fund                                   | 205,318.00            | 204,785.00            | 212,852.00            | 216,918.00            |
| 4510         | Taxes   | 11,250.00             | 11,250.00             | 16,550.00             | 16,550.00             |
| 4560         | Cash Short  | 235.00                | 235.00                | 235.00                | 235.00                |
|              | <i>Other Charges Totals</i>                           | <b>\$279,028.00</b>   | <b>\$278,995.00</b>   | <b>\$309,862.00</b>   | <b>\$313,928.00</b>   |
| Organization | <b>4000 - Recreation Facilities &amp; Serv Totals</b> | <b>\$4,665,940.00</b> | <b>\$4,814,528.00</b> | <b>\$4,946,075.00</b> | <b>\$5,039,138.00</b> |
| Agency       | <b>060 - Parks &amp; Recreation Totals</b>            | <b>\$5,946,829.00</b> | <b>\$6,066,339.00</b> | <b>\$6,150,296.00</b> | <b>\$6,268,217.00</b> |
| Fund         | <b>0010 - General Totals</b>                          | <b>\$5,946,829.00</b> | <b>\$6,066,339.00</b> | <b>\$6,150,296.00</b> | <b>\$6,268,217.00</b> |
|              | <b>Net Grand Totals</b>                               | <b>\$5,946,829.00</b> | <b>\$6,066,339.00</b> | <b>\$6,150,296.00</b> | <b>\$6,268,217.00</b> |