

Expense Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Estimated Amount	2014 Department Head
Fund	01	General			
Department	04	Parks and Recreation			
Program	40	Parks			
<u>Personnel Costs</u>					
<u>Wages and Salaries</u>					
100001	Regular pay	\$232,215.34	\$241,331.00	\$240,479.00	\$295,763.00
	Comment: Level			Comment	
	Department Head			Addition of a certified arborist position at the foreman level to supervise park staff.	
100002	Overtime pay	\$4,035.01	\$5,000.00	\$4,600.00	\$5,000.00
100004	Holiday pay	\$38.67	\$300.00	\$0.00	\$300.00
100010	Part time pay	\$4,408.00	\$0.00	\$3,638.00	\$0.00
	<u>Total: Wages and Salaries</u>	\$240,697.02	\$246,631.00	\$248,717.00	\$301,063.00
<u>Benefits</u>					
107000	Workers' compensation ins	\$6,997.35	\$7,345.00	\$7,484.00	\$9,061.00
108000	FICA expense	\$17,784.70	\$18,109.00	\$18,546.00	\$22,252.00
109000	Health insurance	\$32,143.39	\$34,646.00	\$33,600.00	\$49,857.00
109005	HRA funding	\$2,764.78	\$2,500.00	\$2,500.00	\$2,500.00
109010	HRA fees	\$274.96	\$286.00	\$278.00	\$286.00
109050	ACA/PCORI fees	\$0.00	\$0.00	\$16.00	\$926.00
109500	Dental insurance	\$1,642.67	\$1,742.00	\$1,729.00	\$2,128.00
110001	LAGERS pension	\$16,742.81	\$19,445.00	\$16,733.00	\$15,998.00
111000	Life insurance	\$581.63	\$609.00	\$592.00	\$475.00
120009	Uniforms - parks	\$1,220.90	\$1,100.00	\$975.00	\$1,500.00
	<u>Total: Benefits</u>	\$80,153.19	\$85,782.00	\$82,453.00	\$104,983.00
	<u>Total: Personnel Costs</u>	\$320,850.21	\$332,413.00	\$331,170.00	\$406,046.00
<u>Operating Costs</u>					
<u>Travel & Training</u>					
201041	MPRA conference	\$499.92	\$1,000.00	\$354.00	\$1,000.00
	Comment: Level			Comment	
	Department Head			Hoffman and possibly Bruer to attend 2014 state parks and recreation association conference. Osage Beach, MO	

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201050	Misc conferences/meetings	\$0.00	\$0.00	\$0.00	\$1,350.00
	Comment: Level			Comment:	
		Department Head		Department representative to attend NRPA or Athletic Business Conference; West St. Louis County Rotary Annual Dues-Bruer	
201100	Misc seminars/training	\$374.16	\$250.00	\$420.00	\$500.00
	<u>Total: Travel & Training</u>	\$874.08	\$1,250.00	\$774.00	\$2,850.00
	<u>Utilities</u>				
202010	Electric	\$16,971.85	\$17,061.00	\$21,200.00	\$21,800.00
202020	Gas	\$715.15	\$650.00	\$1,000.00	\$1,100.00
202030	Sewer	\$1,870.41	\$1,843.00	\$1,750.00	\$1,800.00
202040	Water	\$5,716.53	\$4,600.00	\$5,500.00	\$5,700.00
	<u>Total: Utilities</u>	\$25,273.94	\$24,154.00	\$29,450.00	\$30,400.00
	<u>Communications</u>				
203001	Telephone	\$182.20	\$174.00	\$196.00	\$200.00
203108	Two way radios	\$1,045.91	\$1,200.00	\$1,200.00	\$1,200.00
	<u>Total: Communications</u>	\$1,228.11	\$1,374.00	\$1,396.00	\$1,400.00
	<u>Rentals</u>				
204050	Misc equipment rentals	\$130.80	\$250.00	\$0.00	\$250.00
	<u>Total: Rentals</u>	\$130.80	\$250.00	\$0.00	\$250.00
	<u>Public Relations - External</u>				
205225	Historical Society	\$86.60	\$250.00	\$100.00	\$250.00
	<u>Total: Public Relations - External</u>	\$86.60	\$250.00	\$100.00	\$250.00
	<u>Insurance</u>				
206001	Gen/auto liability	\$3,947.49	\$4,504.00	\$4,360.00	\$5,569.00
206003	Property liability	\$2,952.99	\$3,176.00	\$3,620.00	\$3,782.00
	<u>Total: Insurance</u>	\$6,900.48	\$7,680.00	\$7,980.00	\$9,351.00
	<u>Repairs & Maintenance</u>				
208004	Fire extinguishers maintenance	\$0.00	\$100.00	\$100.00	\$100.00

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Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Estimated Amount	2014 Department Head
Fund	01	General			
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Program	40	Parks			
208014	Wildlife maintenance	\$4,517.50	\$4,170.00	\$4,170.00	\$5,500.00
	Comment: Level			Comment	
	Department Head			This is the dog service to chase geese. We anticipate adding a few more shifts next year.	
208050	Misc equipment maintenance	\$3,537.13	\$4,900.00	\$4,900.00	\$5,900.00
	Comment: Level			Comment	
	Department Head			Increase due to anticipated Gator repairs of approximately \$1,000.	
208051	Path/parking lot maintenance	\$0.00	\$24,000.00	\$24,000.00	\$12,000.00
	Comment: Level			Comment	
	Department Head			Seal and stripe North Pointe/Holloway Park lot. Deferred from 2013.	
208061	Holloway Park maintenance	\$0.00	\$400.00	\$400.00	\$0.00
208062	New Ballwin Park maintenance	\$0.00	\$400.00	\$400.00	\$20,000.00
	Comment: Level			Comment	
	Department Head			Repair, seal, and re-stripe tennis courts.	
208063	Vlasis Park maintenance	\$3,321.00	\$60,350.00	\$22,350.00	\$35,500.00
	Comment: Level			Comment	
	Department Head			Re-budget installation of enhanced electrical service for Vlasis Park.	
208064	Ferris Park maintenance	\$112.00	\$400.00	\$400.00	\$0.00
208065	Greenfield Commons maintenance	\$400.00	\$3,956.00	\$3,956.00	\$0.00
208068	Log cabin maintenance	\$8,073.42	\$500.00	\$500.00	\$7,000.00
	Comment: Level			Comment	
	Department Head			Replace seven rotten logs on the east side of structure.	
208069	Historical school house maint	\$454.82	\$500.00	\$200.00	\$200.00
	<u>Total: Repairs & Maintenance</u>	\$20,415.87	\$99,676.00	\$61,376.00	\$86,200.00
	<u>General Supplies</u>				
209001	Coffee supplies	\$0.00	\$50.00	\$0.00	\$0.00
209010	Small tools	\$131.47	\$300.00	\$300.00	\$300.00

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Fund	01	General			
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209026	Insecticides/pesticides	\$388.77	\$500.00	\$315.00	\$600.00
	Comment: Level			Comment:	
	Department Head			Application of pre-emergent at Vlasis Park.	
209029	Safety equipment	\$100.24	\$150.00	\$150.00	\$150.00
	<u>Total: General Supplies</u>	\$620.48	\$1,000.00	\$765.00	\$1,050.00
	<u>Dues & Subscriptions</u>				
210052	NPRA	\$360.00	\$350.00	\$360.00	\$375.00
210053	MPRA	\$129.17	\$535.00	\$535.00	\$575.00
	<u>Total: Dues & Subscriptions</u>	\$489.17	\$885.00	\$895.00	\$950.00
	<u>Vehicle Expenses</u>				
211050	Misc vehicle maintenance	\$1,959.40	\$5,200.00	\$4,500.00	\$3,500.00
211100	Motor fuel	\$12,156.71	\$15,778.00	\$12,600.00	\$12,600.00
	<u>Total: Vehicle Expenses</u>	\$14,116.11	\$20,978.00	\$17,100.00	\$16,100.00
	<u>Maintenance Materials</u>				
212009	Holloway Park materials	\$1,221.38	\$2,500.00	\$2,700.00	\$3,000.00
212010	New Ballwin Park materials	\$11,191.49	\$3,000.00	\$2,000.00	\$3,000.00
212011	Vlasis Park materials	\$10,138.25	\$10,000.00	\$8,000.00	\$16,000.00
	Comment: Level			Comment:	
	Department Head			Includes \$5,000 for partial replacement of playground surface tiles.	
212012	Ferris Park materials	\$4,413.28	\$2,000.00	\$5,875.00	\$8,500.00
	Comment: Level			Comment:	
	Department Head			Increase due to purchase of trash cans, picnic tables, benches, and additional landscape materials for new playground/pavilion area.	
212013	Greenfield Commons materials	\$2,938.90	\$2,000.00	\$2,000.00	\$4,900.00
	Comment: Level			Comment:	
	Department Head			Purchase of 16 trees to be planted along Ballwin Commons Circle for Ballwin Commons Drive sidewalk project. Trees are \$2,500.	
212014	Bandwagon maintenance	\$0.00	\$850.00	\$139.00	\$500.00

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Fund	01	General			
Department	04	Parks and Recreation			
Program	40	Parks			
212030	Median maintenance materials	\$21.19	\$2,000.00	\$300.00	\$1,000.00
<u>Total: Maintenance Materials</u>		\$29,924.49	\$22,350.00	\$21,014.00	\$36,900.00
<u>Contractual</u>					
213033	Temporary labor	\$7,473.20	\$12,992.00	\$6,400.00	\$11,500.00
Comment: Level		Comment			
Department Head		Two workers that work a total of 960 regular hours @ \$11.60/hour plus overtime.			
213041	Tree maintenance service	\$13,775.00	\$19,000.00	\$15,000.00	\$15,000.00
213050	Misc contractual services	\$6,105.50	\$13,000.00	\$9,400.00	\$2,000.00
213083	Median Maintenance Services	\$0.00	\$0.00	\$0.00	\$13,000.00
Comment: Level		Comment			
Department Head		Contractual maintenance of medians on Manchester, Big Bend, Clayton, and Ballpark Drive. Will be taking a look at specifications prior to bidding to insure expected level of care. May need to pay more money. Amount budgeted is second low bid from 2013.			
<u>Total: Contractual</u>		\$27,353.70	\$44,992.00	\$30,800.00	\$41,500.00
<u>Other Operating Expenses</u>					
215028	Trees purchased	\$1,227.00	\$2,500.00	\$1,200.00	\$1,200.00
215030	Historical Society escrow expenses	\$2,772.09	\$3,700.00	\$3,700.00	\$0.00
<u>Total: Other Operating Expenses</u>		\$3,999.09	\$6,200.00	\$4,900.00	\$1,200.00
<u>Contingency</u>					
226001	Contingency	\$932.89	\$10,000.00	\$7,400.00	\$10,000.00
<u>Total: Contingency</u>		\$932.89	\$10,000.00	\$7,400.00	\$10,000.00
<u>Total: Operating Costs</u>		\$132,345.81	\$241,039.00	\$183,950.00	\$238,401.00

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Fund	01	General			
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Program	40	Parks			
<u>Capital Costs</u>					
<u>Equipment, Furniture & Vehicles</u>					
219099	Misc equipment <\$7500	\$2,400.00	\$4,180.00	\$2,256.00	\$2,400.00
	Comment: Level			Comment:	
	Department Head			Chainsaw, weedeater, shovels, rakes, Dewalt batteries	
221502	Trucks	\$0.00	\$0.00	\$0.00	\$34,000.00
	Comment: Level			Comment:	
	Department Head			Replace 14 year old 1/2 ton utility truck. Purchase vehicle for arborist.	
222050	Misc capital equipment	\$0.00	\$0.00	\$0.00	\$22,000.00
	Comment: Level			Comment:	
	Department Head			Replace 10 year old John Deere mower. Difficult and long wait to obtain replacement parts for existing mower.	
	<u>Total: Equipment, Furniture & Vehicles</u>	\$2,400.00	\$4,180.00	\$2,256.00	\$58,400.00
	<u>Total: Capital Costs</u>	\$2,400.00	\$4,180.00	\$2,256.00	\$58,400.00
	Program Total: Parks	(\$455,596.02)	(\$577,632.00)	(\$517,376.00)	(\$702,847.00)
Program	41	Golf Operations			
<u>Personnel Costs</u>					
<u>Wages and Salaries</u>					
100001	Regular pay	\$393,094.67	\$399,582.00	\$370,523.00	\$391,858.00
100002	Overtime pay	\$12,354.55	\$10,200.00	\$13,500.00	\$12,000.00
100004	Holiday pay	\$2,337.81	\$2,300.00	\$2,300.00	\$2,300.00
100010	Part time pay	\$0.00	\$0.00	\$0.00	\$0.00
100016	Part time - golf course	\$21,186.36	\$24,532.00	\$22,500.00	\$20,000.00
100017	Part time - pro shop	\$50,141.57	\$46,000.00	\$46,000.00	\$46,000.00
100021	Part time - pro shop	\$0.00	\$0.00	\$0.00	\$0.00
	<u>Total: Wages and Salaries</u>	\$479,114.96	\$482,614.00	\$454,823.00	\$472,158.00
<u>Benefits</u>					
107000	Workers' compensation ins	\$13,476.56	\$14,387.00	\$13,998.00	\$14,224.00
108000	FICA expense	\$35,461.14	\$36,920.00	\$33,000.00	\$36,120.00

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Fund	01	General			
Department	04	Parks and Recreation			
Program	41	Golf Operations			
109000	Health insurance	\$57,481.54	\$55,393.00	\$54,100.00	\$64,325.00
109005	HRA funding	\$2,764.78	\$2,500.00	\$2,500.00	\$2,500.00
109010	HRA fees	\$274.96	\$286.00	\$278.00	\$286.00
109050	ACA/PCORI fees	\$0.00	\$0.00	\$16.00	\$926.00
109500	Dental insurance	\$2,594.24	\$2,791.00	\$2,529.00	\$2,806.00
110001	LAGERS pension	\$29,107.49	\$33,793.00	\$26,953.00	\$22,339.00
111000	Life insurance	\$877.03	\$976.00	\$805.00	\$626.00
115000	Unemployment ins	\$1,220.00	\$0.00	\$11,682.00	\$0.00
120010	Uniforms - golf operations	\$2,672.01	\$2,800.00	\$2,475.00	\$0.00
120100	College tuition	\$781.90	\$600.00	\$367.00	\$0.00
120509	Hepatitis vaccinations	\$306.00	\$150.00	\$231.00	\$200.00
<u>Total: Benefits</u>		\$147,017.65	\$150,596.00	\$148,934.00	\$144,352.00
<u>Total: Personnel Costs</u>		\$626,132.61	\$633,210.00	\$603,757.00	\$616,510.00
<u>Operating Costs</u>					
<u>Travel & Training</u>					
201043	Missouri Valley conference	\$0.00	\$0.00	\$0.00	\$0.00
201091	Golf pro meetings	\$0.00	\$0.00	\$0.00	\$0.00
201100	Misc seminars/training	\$360.00	\$900.00	\$965.00	\$900.00
<u>Total: Travel & Training</u>		\$360.00	\$900.00	\$965.00	\$900.00
<u>Utilities</u>					
202010	Electric	\$14,804.91	\$17,061.00	\$15,700.00	\$17,000.00
202020	Gas	\$5,144.13	\$5,100.00	\$5,000.00	\$5,500.00
202030	Sewer	\$3,429.57	\$2,591.00	\$3,150.00	\$3,300.00
202040	Water	\$42,757.36	\$40,000.00	\$30,000.00	\$40,000.00
<u>Total: Utilities</u>		\$66,135.97	\$64,752.00	\$53,850.00	\$65,800.00
<u>Communications</u>					
203001	Telephone	\$1,468.24	\$1,460.00	\$1,650.00	\$1,700.00
<u>Total: Communications</u>		\$1,468.24	\$1,460.00	\$1,650.00	\$1,700.00

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Fund	01	General			
Department	04	Parks and Recreation			
Program	41	Golf Operations			
<u>Rentals</u>					
204009	Pro shop rentals	\$0.00	\$0.00	\$0.00	\$0.00
204010	Golf operations rentals	\$2,545.16	\$3,000.00	\$3,000.00	\$3,000.00
<u>Total: Rentals</u>		\$2,545.16	\$3,000.00	\$3,000.00	\$3,000.00
<u>Public Relations - External</u>					
205250	Misc external public relations	\$955.77	\$2,000.00	\$1,533.00	\$2,000.00
<u>Total: Public Relations - External</u>		\$955.77	\$2,000.00	\$1,533.00	\$2,000.00
<u>Insurance</u>					
206001	Gen/auto liability	\$7,595.04	\$8,815.00	\$8,500.00	\$8,734.00
206003	Property liability	\$6,182.91	\$6,215.00	\$6,035.00	\$5,931.00
206009	Auto deductibles	\$0.00	\$0.00	\$0.00	\$0.00
206011	Liquor liability insurance	\$1,265.00	\$2,800.00	\$1,500.00	\$1,500.00
<u>Total: Insurance</u>		\$15,042.95	\$17,830.00	\$16,035.00	\$16,165.00
<u>Repairs & Maintenance</u>					
208004	Fire extinguishers maintenance	\$338.50	\$210.00	\$210.00	\$210.00
208050	Misc equipment maintenance	\$17,945.66	\$21,500.00	\$21,500.00	\$21,500.00
208051	Path/parking lot maintenance	\$0.00	\$150,700.00	\$150,000.00	\$0.00
<u>Total: Repairs & Maintenance</u>		\$18,284.16	\$172,410.00	\$171,710.00	\$21,710.00
<u>General Supplies</u>					
209001	Coffee supplies	\$142.13	\$150.00	\$150.00	\$150.00
209004	Office supplies	\$1,639.60	\$500.00	\$840.00	\$850.00
209005	Printing	\$2,156.16	\$3,100.00	\$915.00	\$3,100.00
209010	Small tools	\$1,146.19	\$1,150.00	\$982.00	\$1,150.00
209021	Building supplies	\$0.00	\$0.00	\$0.00	\$0.00
209028	Food/beverages-tournaments	\$39.69	\$500.00	\$600.00	\$600.00
209030	Golf cart parts	\$2,492.94	\$1,200.00	\$1,511.00	\$1,200.00

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209031	Beer	\$14,269.00	\$15,000.00	\$11,000.00	\$14,000.00
209032	Liquor	\$5,437.80	\$5,500.00	\$3,800.00	\$5,000.00
209033	Soda	\$11,204.27	\$10,600.00	\$10,000.00	\$10,600.00
209034	Food	\$6,436.71	\$7,000.00	\$6,400.00	\$7,000.00
209035	Paper products	\$2,022.76	\$1,900.00	\$1,425.00	\$1,900.00
209036	Course fixtures	\$5,518.65	\$6,500.00	\$6,000.00	\$6,500.00
209045	Misc programs supplies	\$724.00	\$950.00	\$714.00	\$950.00
209050	Misc operating supplies	\$0.00	\$500.00	\$500.00	\$500.00
209075	Misc tournaments	\$168.00	\$0.00	\$0.00	\$0.00
<u>Total: General Supplies</u>		\$53,397.90	\$54,550.00	\$44,837.00	\$53,500.00
<u>Dues & Subscriptions</u>					
210050	Misc dues & subscriptions	\$0.00	\$0.00	\$0.00	\$0.00
210054	GCSAA	\$0.00	\$600.00	\$0.00	\$600.00
210055	USGA	\$110.00	\$110.00	\$110.00	\$110.00
210057	PGA	\$506.00	\$506.00	\$506.00	\$506.00
210058	MO Womens Golf Assoc	\$0.00	\$0.00	\$0.00	\$0.00
210059	Metro Amateur Golf	\$150.00	\$200.00	\$200.00	\$200.00
210060	MO Valley Turf	\$150.00	\$200.00	\$0.00	\$0.00
210061	Mississippi Valley Turf	\$0.00	\$200.00	\$200.00	\$200.00
<u>Total: Dues & Subscriptions</u>		\$916.00	\$1,816.00	\$1,016.00	\$1,616.00
<u>Vehicle Expenses</u>					
211100	Motor fuel	\$17,580.35	\$15,312.00	\$15,312.00	\$15,000.00
211150	Motor oil	\$384.84	\$1,000.00	\$1,000.00	\$1,000.00
<u>Total: Vehicle Expenses</u>		\$17,965.19	\$16,312.00	\$16,312.00	\$16,000.00
<u>Maintenance Materials</u>					
212016	Fairways	\$0.00	\$0.00	\$0.00	\$0.00
212017	Sand	\$3,381.30	\$4,500.00	\$3,538.00	\$4,500.00
212018	Herbicides/insecticides	\$15,114.59	\$14,865.00	\$11,700.00	\$14,865.00

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Fund	01	General			
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Program	41	Golf Operations			
212019	Fungicides	\$20,233.49	\$19,960.00	\$12,500.00	\$17,000.00
212020	Fertilizers	\$9,766.56	\$11,000.00	\$2,500.00	\$9,000.00
212021	Paint	\$721.96	\$1,200.00	\$1,200.00	\$1,200.00
212022	Golf course repairs	\$8,936.43	\$7,000.00	\$8,500.00	\$10,000.00
	Comment: Level			Comment	
		Department Head		Category is for purchase of irrigation parts for repairs.	
212023	Tees & greens	\$0.00	\$0.00	\$0.00	\$0.00
212026	Building maintenance materials	\$1,318.00	\$700.00	\$500.00	\$700.00
212027	Sod replacement	\$2,563.27	\$10,000.00	\$10,000.00	\$10,000.00
212028	Sod/seed	\$559.50	\$1,000.00	\$200.00	\$1,000.00
212029	Ornamentals/trees	\$1,290.82	\$1,500.00	\$1,500.00	\$1,500.00
212050	Misc maintenance materials	\$20,012.70	\$9,810.00	\$10,610.00	\$9,810.00
	<u>Total: Maintenance Materials</u>	\$83,898.62	\$81,535.00	\$62,748.00	\$79,575.00
	<u>Contractual</u>				
213023	Mat service	\$0.00	\$0.00	\$0.00	\$0.00
213025	HVAC repairs	\$56.52	\$500.00	\$12.00	\$500.00
213043	Handicapping service	\$0.00	\$100.00	\$100.00	\$100.00
213045	Exterminator	\$817.00	\$900.00	\$800.00	\$900.00
213050	Misc contractual services	\$4,400.01	\$8,500.00	\$8,500.00	\$8,500.00
213060	Software maintenance	\$500.00	\$500.00	\$1,000.00	\$500.00
213082	Media access	\$1,146.56	\$1,032.00	\$1,032.00	\$1,116.00
	<u>Total: Contractual</u>	\$6,920.09	\$11,532.00	\$11,444.00	\$11,616.00
	<u>Other Operating Expenses</u>				
215024	Licenses	\$547.00	\$700.00	\$502.00	\$700.00
	<u>Total: Other Operating Expenses</u>	\$547.00	\$700.00	\$502.00	\$700.00
	<u>Total: Operating Costs</u>	\$268,437.05	\$428,797.00	\$385,602.00	\$274,282.00

Expense Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Estimated Amount	2014 Department Head
Fund	01	General			
Department	04	Parks and Recreation			
Program	41	Golf Operations			
<u>Capital Costs</u>					
<u>Computer Hardware/Software</u>					
219001	Computer software/upgrades	\$2,874.00	\$0.00	\$0.00	\$0.00
219002	Computer hardware/parts	\$0.00	\$0.00	\$0.00	\$0.00
<u>Total: Computer Hardware/Software</u>		\$2,874.00	\$0.00	\$0.00	\$0.00
<u>Equipment, Furniture & Vehicles</u>					
219060	Misc office furniture	\$0.00	\$0.00	\$0.00	\$0.00
219099	Misc equipment <\$7500	\$14,602.36	\$1,400.00	\$1,100.00	\$2,600.00
Comment: Level		Comment			
		Department Head		Pressure washer, replace top on beverage cart.	
222050	Misc capital equipment	\$0.00	\$0.00	\$0.00	\$54,000.00
Comment: Level		Comment			
		Department Head		Replace 25 year old tractor/articulator. Current equipment is frequently broken down and parts have to be specially made for it because parts are no longer being manufactured for this particular unit.	
222510	Mowers	\$0.00	\$54,800.00	\$52,342.00	\$0.00
222515	Golf carts	\$11,934.60	\$12,000.00	\$12,000.00	\$13,000.00
<u>Total: Equipment, Furniture & Vehicles</u>		\$26,536.96	\$68,200.00	\$65,442.00	\$69,600.00
<u>Land & Facility Improvements</u>					
223520	Bldg equipment & fixtures	\$7,699.97	\$46,500.00	\$38,375.00	\$5,000.00
Comment: Level		Comment			
		Department Head		Replace 25 year old patio tables and trash receptacles.	
223530	Bldg construct/remodel	\$0.00	\$10,000.00	\$6,369.00	\$5,000.00
Comment: Level		Comment			
		Department Head		Paint golf club building with in-house staff, purchase golf shop surveillance system.	
<u>Total: Land & Facility Improvements</u>		\$7,699.97	\$56,500.00	\$44,744.00	\$10,000.00
<u>Total: Capital Costs</u>		\$37,110.93	\$124,700.00	\$110,186.00	\$79,600.00
Program Total: Golf Operations		(\$931,680.59)	(\$1,186,707.00)	(\$1,099,545.00)	(\$970,392.00)

Expense Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Estimated Amount	2014 Department Head
Fund	01	General			
Department	04	Parks and Recreation			
Program	42	Aquatic Center Operations			
<u>Personnel Costs</u>					
<u>Wages and Salaries</u>					
100001	Regular pay	\$21,892.03	\$22,593.00	\$22,572.00	\$23,833.00
100002	Overtime pay	\$515.91	\$1,000.00	\$752.00	\$1,000.00
100004	Holiday pay	\$8,581.49	\$8,600.00	\$8,451.00	\$8,600.00
100014	Part time - aquatics	\$189,737.05	\$191,572.00	\$192,705.00	\$193,488.00
100030	Part time - front desk	\$17,422.72	\$16,484.00	\$17,319.00	\$16,404.00
100031	Part time - concessions	\$38,157.91	\$43,778.00	\$34,346.00	\$43,383.00
<u>Total: Wages and Salaries</u>		\$276,307.11	\$284,027.00	\$276,145.00	\$286,708.00
<u>Benefits</u>					
107000	Workers' compensation ins	\$8,217.61	\$8,459.00	\$8,379.00	\$8,629.00
108000	FICA expense	\$21,069.91	\$21,541.00	\$21,089.00	\$21,697.00
109000	Health insurance	\$3,762.58	\$4,678.00	\$3,806.00	\$5,077.00
109005	HRA funding	\$436.77	\$2,500.00	\$2,500.00	\$2,500.00
109010	HRA fees	\$274.96	\$286.00	\$278.00	\$286.00
109050	ACA/PCORI fees	\$0.00	\$0.00	\$16.00	\$926.00
109500	Dental insurance	\$185.20	\$225.00	\$195.00	\$226.00
110001	LAGERS pension	\$1,879.55	\$3,629.00	\$1,533.00	\$2,399.00
111000	Life insurance	\$69.26	\$79.00	\$66.00	\$50.00
120012	Uniforms - pool	\$3,207.80	\$2,800.00	\$2,793.00	\$2,900.00
120105	Tests & certifications	\$2,835.00	\$3,500.00	\$1,200.00	\$3,600.00
120509	Hepatitis vaccinations	\$75.00	\$225.00	\$0.00	\$225.00
<u>Total: Benefits</u>		\$42,013.64	\$47,922.00	\$41,855.00	\$48,515.00
<u>Total: Personnel Costs</u>		\$318,320.75	\$331,949.00	\$318,000.00	\$335,223.00
<u>Operating Costs</u>					
<u>Utilities</u>					
202010	Electric	\$38,397.91	\$47,430.00	\$42,500.00	\$45,000.00

Expense Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Estimated Amount	2014 Department Head
Fund	01	General			
Department	04	Parks and Recreation			
Program	42	Aquatic Center Operations			
202030	Sewer	\$22,560.11	\$21,422.00	\$13,000.00	\$22,600.00
202040	Water	\$30,660.86	\$30,200.00	\$33,100.00	\$34,000.00
<u>Total: Utilities</u>		\$91,618.88	\$99,052.00	\$88,600.00	\$101,600.00
<u>Public Relations - External</u>					
205250	Misc external public relations	\$459.28	\$1,000.00	\$1,457.00	\$1,000.00
<u>Total: Public Relations - External</u>		\$459.28	\$1,000.00	\$1,457.00	\$1,000.00
<u>Insurance</u>					
206003	Property liability	\$3,468.17	\$3,658.00	\$3,625.00	\$3,601.00
<u>Total: Insurance</u>		\$3,468.17	\$3,658.00	\$3,625.00	\$3,601.00
<u>Advertising</u>					
207050	Miscellaneous advertising	\$2,555.00	\$1,000.00	\$500.00	\$1,000.00
<u>Total: Advertising</u>		\$2,555.00	\$1,000.00	\$500.00	\$1,000.00
<u>Repairs & Maintenance</u>					
208004	Fire extinguishers maintenance	\$151.63	\$112.00	\$112.00	\$112.00
208050	Misc equipment maintenance	\$12,947.75	\$14,500.00	\$14,500.00	\$15,500.00
<u>Total: Repairs & Maintenance</u>		\$13,099.38	\$14,612.00	\$14,612.00	\$15,612.00
<u>General Supplies</u>					
209004	Office supplies	\$1,632.64	\$1,700.00	\$1,700.00	\$1,700.00
209029	Safety equipment	\$974.52	\$1,000.00	\$750.00	\$1,000.00
<u>Total: General Supplies</u>		\$2,607.16	\$2,700.00	\$2,450.00	\$2,700.00
Comment: Level		Comment			
Department Head		Parts for pool mechanical repairs, paint for concession and guard room floor, irrigation start up, contractual repairs as needed.			
<u>Total: Repairs & Maintenance</u>		\$13,099.38	\$14,612.00	\$14,612.00	\$15,612.00
<u>General Supplies</u>					
Comment: Level		Comment			
Department Head		Guard packs, masks, valves, first aid supplies, AED batteries.			
209033	Soda	\$12,054.11	\$16,000.00	\$13,500.00	\$16,000.00
209034	Food	\$49,537.22	\$47,000.00	\$35,000.00	\$45,000.00

Expense Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Estimated Amount	2014 Department Head
Fund	01	General			
Department	04	Parks and Recreation			
Program	42	Aquatic Center Operations			
209037	Chemicals	\$28,450.35	\$29,750.00	\$25,000.00	\$29,750.00
	Comment: Level			Comment:	
	Department Head			92% of cost is liquid chlorine, 7% is CO2, 1% miscellaneous chemicals.	
209045	Misc programs supplies	\$1,335.35	\$2,400.00	\$2,470.00	\$3,000.00
209048	Birthday party supplies	\$2,437.77	\$2,500.00	\$2,500.00	\$2,500.00
209050	Misc operating supplies	\$397.97	\$1,000.00	\$1,000.00	\$1,000.00
	Comment: Level			Comment:	
	Department Head			Guard whistles, skimmers, rope, hornet spray, misc. items.	
<u>Total: General Supplies</u>		\$96,819.93	\$101,350.00	\$81,920.00	\$99,950.00
<u>Dues & Subscriptions</u>					
210062	Swim league	\$2,863.48	\$3,000.00	\$2,962.00	\$3,000.00
<u>Total: Dues & Subscriptions</u>		\$2,863.48	\$3,000.00	\$2,962.00	\$3,000.00
<u>Contractual</u>					
213045	Exterminator	\$60.21	\$150.00	\$0.00	\$150.00
213046	American Red Cross	\$650.00	\$900.00	\$900.00	\$1,000.00
213060	Software maintenance	\$2,461.07	\$2,032.00	\$2,020.00	\$2,632.00
<u>Total: Contractual</u>		\$3,171.28	\$3,082.00	\$2,920.00	\$3,782.00
<u>Other Operating Expenses</u>					
215024	Licenses	\$193.00	\$193.00	\$193.00	\$693.00
	Comment: Level			Comment:	
	Department Head			\$500 increase due to new County Health Department permit for concession.	
215025	Items for resale	\$0.00	\$200.00	\$79.00	\$200.00
<u>Total: Other Operating Expenses</u>		\$193.00	\$393.00	\$272.00	\$893.00
<u>Total: Operating Costs</u>		\$214,248.40	\$227,147.00	\$196,868.00	\$230,438.00

Expense Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Estimated Amount	2014 Department Head
Fund	01	General			
Department	04	Parks and Recreation			
Program	42	Aquatic Center Operations			
<u>Capital Costs</u>					
<u>Equipment, Furniture & Vehicles</u>					
219099	Misc equipment <\$7500	\$24,783.95	\$8,654.00	\$8,654.00	\$11,402.00
	Comment: Level			Comment:	
	Department Head			Re-furbish (40) lounge chairs-\$4,160; Replace (25) lazy river tubes-\$1,242; Replace (4) concession table umbrellas-\$1,800; Replace (1) impeller-\$1,600; Purchase (1) french fry warmer-\$450; Replace (1) original single door freezer-\$1,500; Purchase cage for grill propane tank-\$650.	
219420	Pool equipment	\$39,086.35	\$26,750.00	\$26,750.00	\$30,500.00
	Comment: Level			Comment:	
	Department Head			Replace both diving boards due to wear/weakness-\$8,700; Restoration of open flume slide including structural repairs, recaulking all seams, and refinishing ride path of gel coat-\$21,800.	
	<u>Total: Equipment, Furniture & Vehicles</u>	\$63,870.30	\$35,404.00	\$35,404.00	\$41,902.00
	<u>Total: Capital Costs</u>	\$63,870.30	\$35,404.00	\$35,404.00	\$41,902.00
	Program Total: Aquatic Center Operations	(\$596,439.45)	(\$594,500.00)	(\$550,272.00)	(\$607,563.00)
Program	45	Community Center			
<u>Personnel Costs</u>					
<u>Wages and Salaries</u>					
100001	Regular pay	\$351,359.66	\$369,486.00	\$374,276.00	\$390,506.00
100002	Overtime pay	\$501.11	\$1,000.00	\$500.00	\$1,000.00
100004	Holiday pay	\$8,551.14	\$16,500.00	\$16,023.00	\$16,500.00
100011	Part time - Pointe	\$229,929.20	\$249,906.00	\$242,070.00	\$258,700.00
100012	Part time - daycamp	\$61,472.47	\$74,970.00	\$59,565.00	\$74,311.00
100014	Part time - aquatics	\$127,562.92	\$143,200.00	\$139,080.00	\$143,912.00
100015	Part time - lock-ins	\$3,713.10	\$5,100.00	\$5,100.00	\$5,100.00
	<u>Total: Wages and Salaries</u>	\$783,089.60	\$860,162.00	\$836,614.00	\$890,029.00
<u>Benefits</u>					
107000	Workers' compensation ins	\$24,824.88	\$25,841.00	\$25,452.00	\$27,021.00
108000	FICA expense	\$58,864.28	\$66,748.00	\$63,534.00	\$69,103.00
109000	Health insurance	\$59,781.20	\$63,348.00	\$65,863.00	\$68,746.00

Expense Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Estimated Amount	2014 Department Head
Fund	01	General			
Department	04	Parks and Recreation			
Program	45	Community Center			
109005	HRA funding	\$2,764.78	\$2,500.00	\$2,500.00	\$2,500.00
109010	HRA fees	\$274.96	\$286.00	\$278.00	\$286.00
109050	ACA/PCORI fees	\$0.00	\$0.00	\$16.00	\$926.00
109500	Dental insurance	\$2,720.28	\$2,959.00	\$2,928.00	\$2,976.00
110001	LAGERS pension	\$22,563.13	\$36,062.00	\$25,357.00	\$22,440.00
111000	Life insurance	\$970.66	\$1,035.00	\$1,002.00	\$664.00
115000	Unemployment ins	\$3,565.03	\$0.00	\$0.00	\$0.00
120050	Uniforms - misc staff	\$523.35	\$2,000.00	\$2,028.00	\$2,200.00
120105	Tests & certifications	(\$19.00)	\$1,415.00	\$1,400.00	\$1,415.00
120509	Hepatitis vaccinations	\$0.00	\$300.00	\$152.00	\$300.00
<u>Total: Benefits</u>		\$176,833.55	\$202,494.00	\$190,510.00	\$198,577.00
<u>Total: Personnel Costs</u>		\$959,923.15	\$1,062,656.00	\$1,027,124.00	\$1,088,606.00
<u>Operating Costs</u>					
<u>Travel & Training</u>					
201041	MPRA conference	\$1,750.74	\$1,800.00	\$2,068.00	\$2,100.00
201050	Misc conferences/meetings	\$1,018.00	\$1,500.00	\$1,000.00	\$1,500.00
201094	Am Red Cross instructor training	\$2,328.00	\$2,000.00	\$2,000.00	\$2,000.00
201095	Metro parks meetings	\$175.00	\$150.00	\$150.00	\$150.00
<u>Total: Travel & Training</u>		\$5,271.74	\$5,450.00	\$5,218.00	\$5,750.00
<u>Utilities</u>					
202010	Electric	\$121,674.30	\$129,540.00	\$133,000.00	\$120,000.00
Comment: Level		Comment			
Department Head		Anticipating six months savings on electrical consumption due to installation of new mechanical system. Lowered projected budget amount by \$20,000.			
202020	Gas	\$35,434.11	\$33,000.00	\$31,000.00	\$30,000.00
Comment: Level		Comment			
Department Head		Anticipating six months of savings with installation of new mechanical system. Lowered proposed budget by \$8,000.			
202030	Sewer	\$7,829.93	\$6,861.00	\$8,000.00	\$8,200.00

Expense Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Estimated Amount	2014 Department Head
Fund	01	General			
Department	04	Parks and Recreation			
Program	45	Community Center			
202040	Water	\$12,152.98	\$10,480.00	\$12,430.00	\$12,600.00
	<u>Total: Utilities</u>	\$177,091.32	\$179,881.00	\$184,430.00	\$170,800.00
	<u>Communications</u>				
203001	Telephone	\$3,399.83	\$3,503.00	\$3,730.00	\$3,780.00
203003	Postage	\$60.38	\$750.00	\$700.00	\$750.00
203108	Two way radios	\$3,906.55	\$4,000.00	\$3,640.00	\$4,000.00
	<u>Total: Communications</u>	\$7,366.76	\$8,253.00	\$8,070.00	\$8,530.00
	<u>Rentals</u>				
204050	Misc equipment rentals	\$275.00	\$1,000.00	\$500.00	\$1,000.00
	<u>Total: Rentals</u>	\$275.00	\$1,000.00	\$500.00	\$1,000.00
	<u>Public Relations - External</u>				
205250	Misc external public relations	\$1,833.56	\$2,000.00	\$2,000.00	\$2,000.00
	Comment: Level			Comment	
	Department Head			Open House supplies, Member Appreciation activities, limited print advertising.	
	<u>Total: Public Relations - External</u>	\$1,833.56	\$2,000.00	\$2,000.00	\$2,000.00
	<u>Insurance</u>				
206001	Gen/auto liability	\$13,884.34	\$15,710.00	\$15,150.00	\$16,464.00
206003	Property liability	\$10,387.71	\$11,078.00	\$10,900.00	\$11,179.00
	<u>Total: Insurance</u>	\$24,272.05	\$26,788.00	\$26,050.00	\$27,643.00
	<u>Advertising</u>				
207050	Miscellaneous advertising	\$14,958.49	\$15,700.00	\$15,000.00	\$15,700.00
	Comment: Level			Comment	
	Department Head			(3) centerfold ads in West News Magazine for seasonal recreation programs and facility information.	
	<u>Total: Advertising</u>	\$14,958.49	\$15,700.00	\$15,000.00	\$15,700.00

Expense Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Estimated Amount	2014 Department Head
Fund	01	General			
Department	04	Parks and Recreation			
Program	45	Community Center			
<u>Repairs & Maintenance</u>					
208004	Fire extinguishers maintenance	\$129.24	\$140.00	\$140.00	\$140.00
208018	Exercise equipment maintenance	\$2,215.72	\$3,000.00	\$3,800.00	\$3,800.00
208023	Aquarium maintenance	\$1,580.65	\$1,500.00	\$1,500.00	\$1,500.00
208024	Water testing	\$1,434.60	\$2,000.00	\$2,000.00	\$2,000.00
	Comment: Level	Comment			
	Department Head	Quarterly testing to check water in mechanical chiller.			
208050	Misc equipment maintenance	\$50,943.78	\$40,000.00	\$40,000.00	\$30,000.00
	Comment: Level	Comment			
	Department Head	Decreased budget by \$10,000 or 25% anticipating new systems in place for a portion of the year.			
	Total: Repairs & Maintenance	\$56,303.99	\$46,640.00	\$47,440.00	\$37,440.00
<u>General Supplies</u>					
209004	Office supplies	\$6,388.57	\$10,800.00	\$10,000.00	\$10,000.00
	Comment: Level	Comment			
	Department Head	Paper-\$4,000; Toner/Ink -\$3,000; Poster and Banner maker supplies-\$1,000; Miscellaneous supplies-\$2,000.			
209005	Printing	\$761.68	\$1,500.00	\$1,600.00	\$1,600.00
209010	Small tools	\$83.52	\$100.00	\$100.00	\$100.00
209033	Soda	\$9,970.33	\$11,000.00	\$10,000.00	\$11,000.00
209034	Food	(\$32.33)	\$1,000.00	\$3,000.00	\$4,000.00
	Comment: Level	Comment			
	Department Head	Anticipate selling food and beverages from re-modeled front desk. Expense to be off-set by revenue.			
209037	Chemicals	\$10,405.50	\$12,000.00	\$12,000.00	\$12,000.00
209039	Pool program supplies	\$384.17	\$300.00	\$300.00	\$300.00
209040	ID supplies	\$781.92	\$1,000.00	\$800.00	\$1,000.00
209041	Fitness supplies	\$1,421.75	\$3,955.00	\$3,955.00	\$3,955.00
209042	Game room/athletic supplies	\$1,237.11	\$1,500.00	\$1,500.00	\$1,500.00

Expense Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Estimated Amount	2014 Department Head
Fund	01	General			
Department	04	Parks and Recreation			
Program	45	Community Center			
209043	Babysitting supplies	\$732.36	\$750.00	\$750.00	\$750.00
209044	Daycamp supplies	\$19,141.73	\$18,000.00	\$17,800.00	\$19,060.00
209045	Misc programs supplies	\$35,989.40	\$47,000.00	\$45,000.00	\$45,000.00
209048	Birthday party supplies	\$5,670.91	\$7,000.00	\$7,000.00	\$7,000.00
209049	Senior programs supplies	\$3,076.23	\$4,500.00	\$4,000.00	\$6,000.00
<u>Total: General Supplies</u>		\$96,012.85	\$120,405.00	\$117,805.00	\$123,265.00
<u>Dues & Subscriptions</u>					
210050	Misc dues & subscriptions	\$275.48	\$600.00	\$625.00	\$625.00
210053	MPRA	\$992.00	\$1,062.00	\$1,062.00	\$1,100.00
<u>Total: Dues & Subscriptions</u>		\$1,267.48	\$1,662.00	\$1,687.00	\$1,725.00
<u>Vehicle Expenses</u>					
211050	Misc vehicle maintenance	\$1,829.10	\$2,000.00	\$2,000.00	\$1,000.00
211100	Motor fuel	\$2,247.83	\$1,368.00	\$2,500.00	\$2,600.00
<u>Total: Vehicle Expenses</u>		\$4,076.93	\$3,368.00	\$4,500.00	\$3,600.00
<u>Maintenance Materials</u>					
212026	Building maintenance materials	\$4,016.20	\$500.00	\$500.00	\$5,000.00
Comment: Level		Comment			
		Department Head	Re-finish gym and aerobics room floors. This process is done every other year.		
<u>Total: Maintenance Materials</u>		\$4,016.20	\$500.00	\$500.00	\$5,000.00
<u>Contractual</u>					
213045	Exterminator	\$900.00	\$1,050.00	\$1,050.00	\$1,050.00
213049	Instructor services	\$10,452.50	\$16,850.00	\$16,850.00	\$16,850.00
213050	Misc contractual services	\$19,823.68	\$15,820.00	\$15,820.00	\$18,000.00
Comment: Level		Comment			
		Department Head	Music licences, elevator maintenance and inspections, automated systems for HVAC, Pool Pac maintenance, UV inspection twice a year, backflow inspection, Interface Security-fire alarm system.		
213051	Copier maintenance	\$2,351.21	\$1,500.00	\$2,500.00	\$2,500.00

Expense Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Estimated Amount	2014 Department Head
Fund	01	General			
Department	04	Parks and Recreation			
Program	45	Community Center			
213053	ADA services	\$7,095.00	\$7,591.00	\$7,591.00	\$7,591.00
213071	Rectrac software support	\$3,183.72	\$4,054.00	\$4,280.00	\$5,274.00
Comment: Level		Comment			
		Department Head	Increase in part due to implementation of payroll software system.		
213082	Media access	\$1,716.04	\$2,160.00	\$2,160.00	\$2,160.00
<u>Total: Contractual</u>		\$45,522.15	\$49,025.00	\$50,251.00	\$53,425.00
<u>Other Operating Expenses</u>					
215025	Items for resale	\$25.00	\$100.00	\$0.00	\$100.00
<u>Total: Other Operating Expenses</u>		\$25.00	\$100.00	\$0.00	\$100.00
<u>Contingency</u>					
226001	Contingency	\$0.00	\$30,000.00	\$10,000.00	\$10,000.00
Comment: Level		Comment			
		Department Head	Lowered contingency by \$20,000 compared with 2013 budget due to anticipated mechanical systems replacement.		
<u>Total: Contingency</u>		\$0.00	\$30,000.00	\$10,000.00	\$10,000.00
<u>Total: Operating Costs</u>		\$438,293.52	\$490,772.00	\$473,451.00	\$465,978.00
<u>Capital Costs</u>					
<u>Equipment, Furniture & Vehicles</u>					
219099	Misc equipment <\$7500	\$6,619.41	\$7,900.00	\$7,900.00	\$13,775.00
Comment: Level		Comment			
		Department Head	Cardio TV replacement, wall padding replacement in gym, two scoreboard replacements in gym, meeting room tables, trash cans, AV equipment for meeting rooms.		
219420	Pool equipment	\$9,427.50	\$8,610.00	\$8,610.00	\$0.00
219455	Workout Equipment	\$2,310.00	\$0.00	\$0.00	\$0.00
<u>Total: Equipment, Furniture & Vehicles</u>		\$18,356.91	\$16,510.00	\$16,510.00	\$13,775.00

Expense Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Estimated Amount	2014 Department Head
Fund	01	General			
Department	04	Parks and Recreation			
Program	45	Community Center			
<u>Land & Facility Improvements</u>					
223530	Bldg construct/remodel	\$201,670.00	\$175,000.00	\$185,000.00	\$245,000.00
Comment: Level		Comment			
		Department Head		Replacement of track surface material, painting and addition of wall graphics in gym and fitness area, locker room renovation including flooring, lockers, partitions in men's locker room, and paint.	
<u>Total: Land & Facility Improvements</u>		\$201,670.00	\$175,000.00	\$185,000.00	\$245,000.00
<u>Total: Capital Costs</u>		\$220,026.91	\$191,510.00	\$201,510.00	\$258,775.00
<u>Debt Service</u>					
213070	Fitness equipment lease	\$55,339.30	\$43,578.00	\$42,790.00	\$42,792.00
<u>Total: Debt Service</u>		\$55,339.30	\$43,578.00	\$42,790.00	\$42,792.00
Program Total: Community Center		(\$1,673,582.88)	(\$1,788,516.00)	(\$1,744,875.00)	(\$1,856,151.00)
Program	46	Building Services			
<u>Personnel Costs</u>					
<u>Wages and Salaries</u>					
100001	Regular pay	\$279,470.03	\$281,183.00	\$287,247.00	\$293,415.00
100002	Overtime pay	\$0.00	\$200.00	\$188.00	\$350.00
100004	Holiday pay	\$686.86	\$700.00	\$1,085.00	\$900.00
100010	Part time pay	\$25,429.07	\$29,507.00	\$29,000.00	\$29,120.00
<u>Total: Wages and Salaries</u>		\$305,585.96	\$311,590.00	\$317,520.00	\$323,785.00
<u>Benefits</u>					
107000	Workers' compensation ins	\$9,135.53	\$9,489.00	\$9,356.00	\$9,965.00
108000	FICA expense	\$22,146.88	\$23,837.00	\$24,182.00	\$24,770.00
109000	Health insurance	\$58,127.94	\$57,941.00	\$62,885.00	\$62,867.00
109005	HRA funding	\$2,764.84	\$2,500.00	\$2,500.00	\$2,500.00
109010	HRA fees	\$274.92	\$286.00	\$278.00	\$286.00
109050	ACA/PCORI fees	\$0.00	\$0.00	\$16.00	\$926.00

Expense Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Estimated Amount	2014 Department Head
Fund	01	General			
Department	04	Parks and Recreation			
Program	46	Building Services			
109500	Dental insurance	\$2,488.14	\$2,772.00	\$2,696.00	\$2,787.00
110001	LAGERS pension	\$18,225.67	\$23,271.00	\$19,361.00	\$16,207.00
111000	Life insurance	\$912.56	\$970.00	\$924.00	\$622.00
120002	Building services uniforms	\$1,666.31	\$1,800.00	\$1,800.00	\$1,800.00
120100	College tuition	\$0.00	\$750.00	\$0.00	\$750.00
Comment: Level		Comment			
		Department Head	Heating and cooling class for Greg Navaro.		
<u>Total: Benefits</u>		\$115,742.79	\$123,616.00	\$123,998.00	\$123,480.00
<u>Total: Personnel Costs</u>		\$421,328.75	\$435,206.00	\$441,518.00	\$447,265.00
<u>Operating Costs</u>					
<u>Communications</u>					
203108	Two way radios	\$1,964.18	\$3,300.00	\$2,200.00	\$2,300.00
<u>Total: Communications</u>		\$1,964.18	\$3,300.00	\$2,200.00	\$2,300.00
<u>Rentals</u>					
204050	Misc equipment rentals	\$0.00	\$250.00	\$100.00	\$250.00
<u>Total: Rentals</u>		\$0.00	\$250.00	\$100.00	\$250.00
<u>Insurance</u>					
206001	Gen/auto liability	\$5,040.34	\$5,691.00	\$5,500.00	\$5,989.00
206003	Property liability	\$3,771.49	\$4,013.00	\$3,950.00	\$4,067.00
<u>Total: Insurance</u>		\$8,811.83	\$9,704.00	\$9,450.00	\$10,056.00
<u>Repairs & Maintenance</u>					
208004	Fire extinguishers maintenance	\$30.00	\$10.00	\$30.00	\$30.00
<u>Total: Repairs & Maintenance</u>		\$30.00	\$10.00	\$30.00	\$30.00

Expense Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Estimated Amount	2014 Department Head
Fund	01	General			
Department	04	Parks and Recreation			
Program	46	Building Services			
<u>General Supplies</u>					
209010	Small tools	\$451.97	\$300.00	\$300.00	\$300.00
209018	Janitorial supplies	\$23,917.10	\$26,500.00	\$26,500.00	\$26,500.00
209021	Building supplies	\$156.19	\$300.00	\$100.00	\$100.00
209029	Safety equipment	\$3.96	\$100.00	\$100.00	\$100.00
<u>Total: General Supplies</u>		\$24,529.22	\$27,200.00	\$27,000.00	\$27,000.00
<u>Vehicle Expenses</u>					
211050	Misc vehicle maintenance	\$1,239.10	\$500.00	\$721.00	\$750.00
211100	Motor fuel	\$7,147.72	\$7,000.00	\$7,000.00	\$7,100.00
<u>Total: Vehicle Expenses</u>		\$8,386.82	\$7,500.00	\$7,721.00	\$7,850.00
<u>Maintenance Materials</u>					
212026	Building maintenance materials	\$6,278.30	\$6,500.00	\$500.00	\$6,500.00
<u>Total: Maintenance Materials</u>		\$6,278.30	\$6,500.00	\$500.00	\$6,500.00
<u>Total: Operating Costs</u>		\$50,000.35	\$54,464.00	\$47,001.00	\$53,986.00
<u>Capital Costs</u>					
<u>Equipment, Furniture & Vehicles</u>					
219099	Misc equipment <\$7500	\$1,039.33	\$1,155.00	\$907.00	\$1,900.00
Comment: Level		Comment			
		Department Head		Portable compressor, 100' drain snake, drill bit sharpener, bench grinder, vehicle storage containers, tool chest for shop, 10 gauge 25' extension cord, 6' ladder, Dewalt 18v batteries, shop drill bit set.	
222050	Misc capital equipment	\$6,740.80	\$20,000.00	\$20,300.00	\$0.00
<u>Total: Equipment, Furniture & Vehicles</u>		\$7,780.13	\$21,155.00	\$21,207.00	\$1,900.00
<u>Total: Capital Costs</u>		\$7,780.13	\$21,155.00	\$21,207.00	\$1,900.00
Program Total: Building Services		(\$479,109.23)	(\$510,825.00)	(\$509,726.00)	(\$503,151.00)

Expense Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Estimated Amount	2014 Department Head
Fund	01	General			
Department	04	Parks and Recreation			
Program	47	Ballwin Days Program			
<u>Personnel Costs</u>					
<u>Wages and Salaries</u>					
100002	Overtime pay	\$12,650.70	\$15,000.00	\$13,662.00	\$15,000.00
<u>Total: Wages and Salaries</u>		\$12,650.70	\$15,000.00	\$13,662.00	\$15,000.00
<u>Benefits</u>					
108000	FICA expense	\$936.33	\$1,148.00	\$1,045.00	\$1,148.00
110001	LAGERS pension	\$79.64	\$293.00	\$1,114.00	\$248.00
120016	Committee staff shirts	\$0.00	\$0.00	\$0.00	\$200.00
<u>Total: Benefits</u>		\$1,015.97	\$1,441.00	\$2,159.00	\$1,596.00
<u>Total: Personnel Costs</u>		\$13,666.67	\$16,441.00	\$15,821.00	\$16,596.00
<u>Operating Costs</u>					
<u>Communications</u>					
203003	Postage	\$5.40	\$50.00	\$0.00	\$50.00
<u>Total: Communications</u>		\$5.40	\$50.00	\$0.00	\$50.00
<u>Public Relations - External</u>					
205216	Photography	\$0.00	\$25.00	\$0.00	\$0.00
<u>Total: Public Relations - External</u>		\$0.00	\$25.00	\$0.00	\$0.00
<u>Advertising</u>					
207050	Miscellaneous advertising	\$712.00	\$500.00	\$500.00	\$500.00
<u>Total: Advertising</u>		\$712.00	\$500.00	\$500.00	\$500.00
<u>General Supplies</u>					
209033	Soda	\$1,721.80	\$2,000.00	\$695.00	\$1,000.00
209051	Arts & crafts	\$4.00	\$50.00	\$0.00	\$50.00
209053	Youth art	\$0.00	\$150.00	\$0.00	\$0.00
209054	Committee stand	\$475.08	\$500.00	\$657.00	\$500.00
209059	Hospitality	\$1,351.20	\$500.00	\$770.00	\$500.00
209060	Kids Korner	\$1,507.97	\$3,500.00	\$1,640.00	\$3,500.00

Expense Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Estimated Amount	2014 Department Head
Fund	01	General			
Department	04	Parks and Recreation			
Program	47	Ballwin Days Program			
209064	Parking/security	\$3,910.00	\$5,000.00	\$4,214.00	\$5,000.00
209065	Pretty baby contest	\$235.86	\$100.00	\$109.00	\$100.00
209066	Run	\$2,092.62	\$3,500.00	\$2,202.00	\$3,000.00
209068	Tennis	\$385.37	\$600.00	\$326.00	\$500.00
209070	Senior citizens	\$31.95	\$300.00	\$22.00	\$300.00
<u>Total: General Supplies</u>		\$11,715.85	\$16,200.00	\$10,635.00	\$14,450.00
<u>Maintenance Materials</u>					
212025	Facility set-up	\$9,846.95	\$10,000.00	\$11,417.00	\$10,000.00
<u>Total: Maintenance Materials</u>		\$9,846.95	\$10,000.00	\$11,417.00	\$10,000.00
<u>Contractual</u>					
213054	Janitorial services	\$475.00	\$475.00	\$475.00	\$475.00
213055	Entertainment	\$22,040.40	\$32,450.00	\$35,618.00	\$32,000.00
<u>Total: Contractual</u>		\$22,515.40	\$32,925.00	\$36,093.00	\$32,475.00
<u>Total: Operating Costs</u>		\$44,795.60	\$59,700.00	\$58,645.00	\$57,475.00
Program Total: Ballwin Days Program		(\$58,462.27)	(\$76,141.00)	(\$74,466.00)	(\$74,071.00)
Department Total: Parks and Recreation		(\$4,194,870.44)	(\$4,734,321.00)	(\$4,496,260.00)	(\$4,714,175.00)
Fund Total: General		(\$4,194,870.44)	(\$4,734,321.00)	(\$4,496,260.00)	(\$4,714,175.00)
Net Grand Totals:		(\$4,194,870.44)	(\$4,734,321.00)	(\$4,496,260.00)	(\$4,714,175.00)