

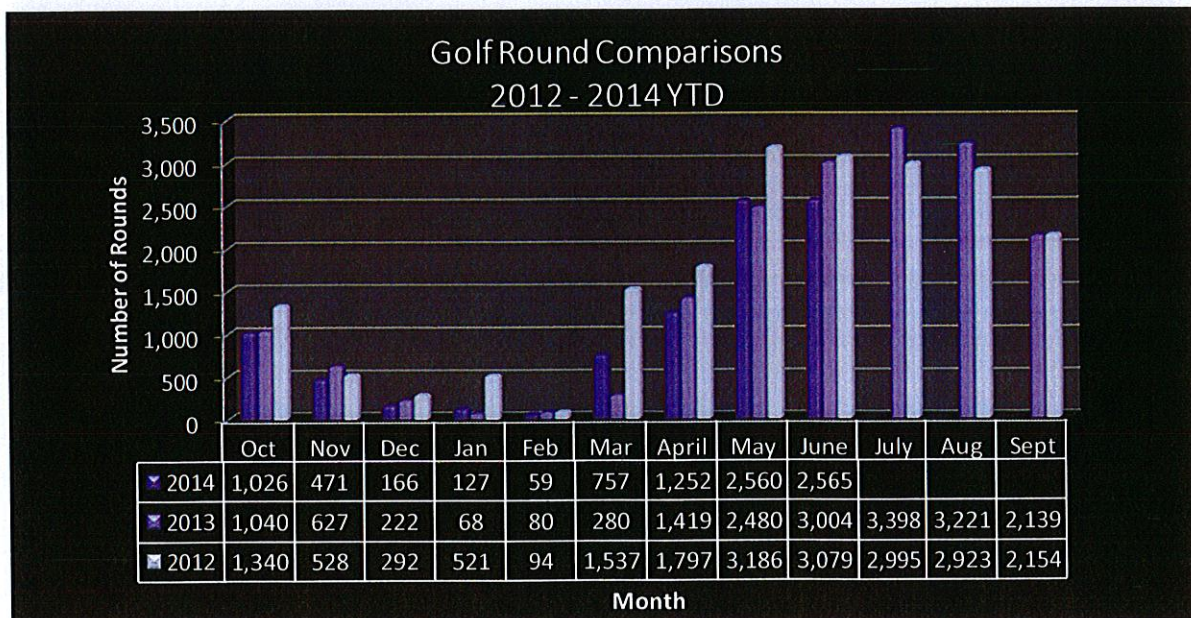
Golf Fund

In the current fiscal year, it is projected that La Vista Falls Golf Course will generate total proceeds of \$218,000 which is consistent with FY14. The current estimated lottery transfer of \$185,000 is lower than the budgeted amount due to a higher than projected revenue stream in FY13. The year- end estimate of expenditures is slightly under the budgeted amount and the mower that was approved for FY14 was not purchased as other city equipment could be utilized.

Golf proceeds for FY15 are estimated to be \$218,000, which is consistent with the FY14 budget. Personnel expenses are recommended in FY15 to remain consistent with the FY14 staff reassignment. The recommended lottery transfer will decrease from \$250,000 to \$125,000 because the Golf Course debt paid off in December of 2013 (FY14).

There are three capital items requested; \$29,000 for a Tipler Reel Type Mower; \$13,000 for a Topdresser; and \$58,000 for a Wide Area Rough Mower. None of these capital items are being recommended for FY15.

The quality and appearance of the course, along with significant improvements in marketing and promotions have increased the interest in play at La Vista Falls, however the weather this year (FY14) has not been optimal so rounds are slightly below last year.



CITY OF LA VISTA**FY 14-15 BUDGET****GOLF FUND SUMMARY**

	FY13 Actual	FY14 Budget	FY14 Estimate	FY15 Recommended
REVENUES				
Green Fees	140,559	138,000	138,000	138,000
Cart Fees	54,408	50,000	50,000	50,000
Concession Sales	35,202	30,000	30,000	30,000
Sales Tax Collection Fee	297	200	200	200
Pro-Shop Merchandise	4,780	4,500	4,500	4,500
Miscellaneous	26	100	100	100
Interest Income	99	25	25	450
Total Revenue	235,372	222,825	222,825	223,250
EXPENDITURES				
Salary & Benefits	196,240	216,118	210,635	218,431
Operating Expenditures	123,802	129,184	127,879	115,697
Bond Principal and Interest	130,083	128,406	128,406	0
Total Expenditures	450,125	473,708	466,920	334,128
Other Financing Sources (Uses)				
Lottery Transfer	250,000	250,000	185,000	125,000
Total Other Uses of Funds	250,000	250,000	185,000	125,000
Operating Cash Annual Inc/(Dec)	35,247	(883)	(59,095)	14,122
Total Capital	13,716	32,000	0	0
Prior Year Cash	61,083	46,483	83,632	24,537
End of Year Cash Total	82,614	13,600	24,537	38,659
Target Reserve	80,011	86,326	84,629	83,532
Excess Cash Over Reserves	2,603	(72,726)	(60,092)	(44,873)

Municipal Budget Notes — FY 14/15

09-91 Golf Clubhouse

Budget Line Item

- 101 Full-Time Salaries**
Salaries for full time Golf Clubhouse staff are included in this line item. A 2.5% base factor is included for potential salary increases in accordance with the compensation ordinance.
- 102 Part-Time Salaries**
Salaries for part time Golf Clubhouse staff are included in this line item. A 2.5% base factor is proposed for potential salary increases in accordance with the compensation ordinance.
- 104 FICA**
This is a mandatory withholding match that is a fixed percentage of salaries
- 105 Insurance**
This line item funds the City's portion of health, dental, life and disability insurance for employees. In an effort to keep health insurance rates at a manageable level, changes were made this past year to the way this benefit is funded. The City took on a portion of the liability, which resulted in lower premiums. Actual savings, if any, will depend on plan usage during a given year. The budget does include a potential 5% increase in insurance premiums, but we are hopeful this new funding mechanism will help us better keep insurance costs under control.
- 107 Civilian Pension**
This line item funds the City's portion of employee pension contributions.
- 201 Office Supplies**
This line item funds Golf Clubhouse office supplies. Funding requested at same level as last year.
- 204 Wearing Apparel**
This line item includes funding for staff shirts. Funding requested at same level as last year.
- 207 Janitorial Supplies**
This line item funds cleaning supplies for the Golf Clubhouse. Funding requested at the same level as last year.
- 211 Other**
No funding is requested in this line item.
- 301 Postage**
This line item includes postage for Golf Clubhouse and City Wise newsletter. Funding requested is a slight increase from last year.

- 302 **Telephone**
This line item funds telephone, internet and on-line cash register/credit card reader. Funding requested at same level as last year.
- 303 **Professional Services - Other**
This line item funds new employee physicals. Funding requested at the same level as last year.
- 304 **Utilities**
This line items funds gas, water and electric service for the golf course clubhouse. A 3% increase is requested due to anticipated utility rate increases.
- 306 **Rentals**
This line item funds the rental of portable toilets at the golf course. Funding requested at same level as last year.
- 308 **Legal Ads**
This line item includes promotional and employment advertising. Funding requested at the same level as last year.
- 309 **Printing**
This line item funds the printing of City Wise newsletter, scorecards and receipt books. Funding requested is a slight increase from last year.
- 310 **Dues/Subscriptions**
This line item includes funds for yearly membership to the United States Golf Association. Reoccurring funds of \$110 are requested.
- 311 **Travel Expense**
This line item funds all authorized trips and the expenses related to meals, lodging, transportation and miscellaneous incidental costs. No funding is requested in this line item.
- 313 **Training**
This line item funds employee training opportunities. No funding is requested in this line item.
- 314 **Other Contractual**
This line item funds security updates and yearly contracts. Funding requested at same level as last year. Computer services have been included in this line item in the past and have been moved to a separate budget (26) specifically designated for Information Technology (IT) expenses.
- 320 **Professional Services - Audit**
Funding for the City's annual financial audit is included in this line item.
- 401 **Building & Grounds**
This line item funds repairs and maintenance of the Golf Clubhouse. Funding requested is a slight decrease from last year.
- 505 **Other Charges**
This line item funds miscellaneous purchases for the Golf Clubhouse. Funding requested at same level as last year.

8100

Cart Lease-Misc

This line item decreased by \$4,170 due to the final payment being made on five cart lease/purchase agreements.

8300

Pro Shop – Misc

This line item funds Golf clubhouse merchandise (golf balls, gloves, etc.). Funding requested at same level as last year.

8400

Concession-Other

Funding requested at the same level as last year for concession products (beer, pop, food). Funding requested at same level as last year.

Municipal Budget Notes – FY 14/15

9-92 **Golf Maintenance**

Budget Line Item

101 Full Time Salaries

This line item funds full time salaries for two positions. A 2.5% base factor is included for potential salary increases for the two current full time positions.

Funding request is the same as last year. Similar to last year funding is allocated for the Golf Course Superintendent to spend 12.5% of his time doing administrative work for the golf course and the remaining 87.5% of his time doing research and project work at City Hall.

102 Part Time Salaries

Funding request is the same as last year. This line item provides salary funding for 1.88 FTE seasonal positions.

103 Overtime

Funding request is the same as last year. This line item provides overtime funding for one full time position and two seasonal positions.

104 FICA

This is a mandatory withholding match that is a fixed percentage of salaries.

105 Insurance Charges

This line item funds the City's portion of health, dental, life and disability insurance for employees. In an effort to keep health insurance rates at a manageable level, changes were made this past year to the way this benefit is funded. The City took on a portion of the liability, which resulted in lower premiums. Actual savings, if any, will depend on plan usage during a given year. The budget does include a potential 5% increase in insurance premiums, but we are hopeful this new funding mechanism will help us better keep insurance costs under control.

107 Civilian Pension

This line item funds the City's portion of employee pension contributions.

201 Office Supplies

Funding request is the same as last year. This line item funds office supplies used at the Golf Course Maintenance Shop.

203 Food Supplies

Funding request is the same as last year. This line item funds two breakfast meetings with supervisory staff and the City Engineer.

- 205 Motor Vehicle Supplies**
Funding request is the same as last year. This line item provides for the purchase of fuel, oil, anti-freeze and tires for two vehicles and thirty one pieces of equipment.
- 207 Janitorial Supplies**
Funding request is the same as last year. This line item provides for paper products and cleaning supplies for the maintenance building. Janitorial services are handled by staff.
- 208 Chemical Supplies**
Funding request is the same as last year. This line provides for chemical purchases used in turf and tree care on the course.
- 210 Botanical Supplies**
Funding request is the same as last year. This line item funds the purchase of fertilizer and seed for the course.
- 301 Postage**
Funding request is an increase from last year to reflect an increase in postage costs. A major portion of this line item is the proportionate share of mailing the City Newsletter.
- 302 Telephone**
Funding request is the same as last year. This line item funds the phone service for the maintenance shop and the cell phone reimbursement for the Superintendent.
- 303 Professional Services - Other**
This line item funds employee physicals and drug tests. The funding request is the same as last year.
- 304 Utilities**
Additional funding is requested in this line item due to a projected 3% increase in utility costs. This line item provides for gas, electricity and water for the maintenance shop.
- 309 Printing**
Funding request is a slight increase from last year. This line item provides for the printing of numerous items, including the quarterly city newsletter, envelopes, letterhead and business cards.
- 310 Dues and Subscriptions**
Funding request shows an increase from last year to reflect an increase of twenty five dollars in national association dues. This line item funds professional memberships and certifications for the Superintendent and Assistant Superintendent. Examples include the Professional Golf Superintendents Association, Professional Grounds Maintenance Society and Nebraska Pesticide Applicators License.

- 311 Travel Expenses**
Funding request is the same as last year. This line item funds all authorized trips and the expenses related to meals, lodging, transportation and miscellaneous incidental costs. Funding is included for the Nebraska Turf Conference, and NGCSA Seminars.
- 313 Training**
This line item includes all training courses and seminar costs associated with registration. Funding is included for the Nebraska Turf Conference, Golf Course Superintendent Conference, NGCSA Seminars, Pesticide Applicator Training and Professional Development Courses. The request is the same as last year.
- 314 Other Contractual Services**
Funding request is a decrease from last year which reflects the final loan payment on the spray rig in April 2014. This line item is for contracts with Payroll Maxx, EAP and Heritage Crystal Clean. Also, computer services have been included in this line item in the past and have been moved to a separate budget (26) specifically designated for Information Technology (IT) expenses.
- 401 Buildings and Grounds**
The funding requested is a slight decrease from last year. This line item is for the repair and maintenance of the shop and course.
- 409 Machine – Equipment and Tool Maintenance**
Funding request is the same as last year. This line item is for the repair, maintenance and replacement of maintenance tools and equipment such as chain saws, weed eaters, push mowers and mechanic tools.
- 410 Motor Vehicle Maintenance**
Funding request is the same as last year. This line item funds the repair and maintenance of two vehicles and thirty one pieces of equipment.
- 411 Radio Maintenance**
No funding requested in this line item.
- 412 Other Maintenance**
Funding request is the same as last year. This line provides funding for the repair and maintenance of the course including pins, cups, sand and other supplies required to maintain the course and irrigation system.
- 505 Other Charges**
Funding request is the same as last year. This line item funds the purchase of supplies that do not logically fall into any one of the scheduled accounts. This line item also covers expenses for employees to attend the annual employee recognition dinner.

CITY OF LA VISTA
FY 14/15
Staffing Plan
Golf Course

Pay Range	Position/Job Title	FT/PT	Authorized FY 13/14	Requested FY 14/15
180	Golf Course Superintendent	PT (FTE)	0.125	0.125
140	Asst. Golf Course Superintendent	FT	1	1
	Maintenance Seasonal	PT (FTE)	1.92	1.92
116	Golf Course Services Manager	FT	1	1
100	Clubhouse Seasonal	PT (FTE)	2.17	2.17
total		Full Time	2	2
total		PT (FTE)	4.215	4.215

Staffing Plan

Department: Golf Clubhouse

[illegible]

CITY OF LA VISTA

FY 14/15

Staffing Plan

Department: Public Works - 09.92 - Golf Maintenance

Pay Range	Position/Job Title	FT/PT/ Seasonal	Current Authorized	Requested FY 14/15	Projected FY 15/16	Projected FY 16/17	Projected FY 17/18	Projected FY 18/19
180	Superintendent	FT	0.125	0.125	0.125	0.125	0.125	0.125
140	Assistant Superintendent	FT	1	1	1	1	1	1
Seasonal	Seasonal	Seasonal	3	3	3	3	3	3
	FTE		1.88	1.88	1.88	1.88	1.88	1.88

Travel Training
Departmental Budgets for Travel and Training
FY 14/15 Golf Fund

	Department	Employee	Total Number Requested	Name of Conference	Location	Requested Total Travel Cost (01-0311)	Requested Total Training Cost (01-0313)	Recommended Total Travel Cost (01-0311)	Recommended Total Training Cost (01-0313)
09-91	Golf Clubhouse	GC Serv Mgr	1	LEAD Training	Charlottesville VA	\$ 669.00	\$ 3,500.00	\$ -	\$ -
	Sub Total 09-91					\$ 669.00	\$ 3,500.00	\$ -	\$ -
09-92	Golf Maintenance	Jeff C	1	NGCSA Seminars (Various)	Nebraska	\$ -	\$ 140.00	\$ -	\$ 140.00
		Jeff C & Donal F	2	Nebraska Green Industry Conference	La Vista NE	\$ 30.00	\$ 300.00	\$ 30.00	\$ 300.00
	Sub Total 09-92					\$ 30.00	\$ 440.00	\$ 30.00	\$ 440.00

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Capital Outlay Requests

Golf Fund

FY 14/15 Requested FY 14/15 Recommended Comments

Description

91	Golf Operating	-		
92	Golf Maintenance			
	Mower, Tipler Reel Type	29,000.00		1998 Tor Greensmaster Mower #7749
	Topdresser	13,000.00		
	Wide Area Rough Mower	58,000.00		1997 Land Pride Mower #7750
	Total	Subtotal	100,000.00	0.00
	Total Golf Fund Request		100,000.00	0.00

GOLF FUND

Budget Code & Classification
9-04-GOLF REVENUES

	FY10-11 Actual	FY11-12 Actual	FY12-13 Actual	FY13-14 Budget	FY13-14 Estimate	FY14-15 Requested	FY14-15 Recommended	FY15-16 Projection	FY16-17 Projection	FY17-18 Projection	FY18-19 Projection
3-01-0010 Total Brought Forward	47,537.00	50,966.00	61,082.97	46,482.97	83,632.00	24,537.00	24,537.00	38,659.00	45,548.45	41,814.66	30,049.81
7100 Green Fees	167,236.32	159,174.86	140,559.35	138,000.00	138,000.00	138,000.00	138,000.00	138,000.00	138,000.00	138,000.00	138,000.00
7100 Carts	60,168.07	58,917.93	54,407.78	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
7100 Misc Play Sales**											
7400 Concession Sales	34,256.03	34,926.60	35,201.92	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
Total Golf Proceeds	261,660.42	253,019.39	230,169.05	218,000.00	218,000.00	218,000.00	218,000.00	218,000.00	218,000.00	218,000.00	218,000.00
4010 Lottery Transfer	235,000.00	250,000.00	250,000.00	250,000.00	185,000.00	200,000.00	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00
5022 Fee Income	358.95	361.36	296.95	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00
7300 Pro-Shop Merchandise	4,863.16	4,745.10	4,780.38	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
8001 Miscellaneous	91.84	0.00	26.34	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
8010 Interest Income	38.89	55.55	99.34	25.00	25.00	450.00	450.00	450.00	450.00	450.00	450.00
8062 Res. Rev Reclass w/Exp											
Total Income	501,813.26	508,181.40	485,372.06	472,825.00	407,825.00	423,250.00	348,250.00	348,250.00	348,250.00	348,250.00	348,250.00
Total Available	549,350.26	559,147.40	546,455.03	519,307.97	491,457.00	447,787.00	372,787.00	386,909.00	393,798.45	390,064.66	378,299.81
EXP % of REVENUE		98%	93%	100%	114%	79%	96%	98%	101%	103%	107%
Total Operating Expenditures	492,835.22	498,064.43	450,125.40	473,708.00	466,920.00	334,128.00	334,128.00	341,360.55	351,983.79	360,014.85	371,471.64
Total Capital Expenditures	5,932.10	0.00	13,715.63	32,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00	0.00
RESERVE %	10%	12%	18%	3%	5%	4%	12%	13%	12%	8%	2%
Cash Reserve	50,582.94	61,082.97	82,614.00	13,599.97	24,537.00	13,659.00	38,659.00	45,548.45	41,814.66	30,049.81	6,828.17

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91-GOLF CLUB HOUSE

	FY11-12 Actual	FY12-13 Actual	FY13-14 Budget	FY13-14 Estimate	FY14-15 Requested	FY14-15 Recommended	FY15-16 Projected	FY16-17 Projected	FY17-18 Projected	FY18-19 Projected
PERSONNEL SERVICES										
101 Salaries - Full-Time	45,553.60	46,656.80	48,500.00	48,500.00	50,187.00	50,187.00	51,190.74	52,214.55	53,258.85	54,324.02
102 Salaries - Part-Time	29,100.65	34,735.59	44,180.00	44,180.00	45,310.00	45,310.00	46,216.20	47,140.52	48,083.33	49,045.00
103 Overtime Salaries	0.00	135.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
104 FICA	5,508.63	6,024.47	7,090.00	7,090.00	7,306.00	7,306.00	7,452.12	7,601.16	7,753.19	7,908.25
105 Insurance Charges	9,550.80	10,368.88	10,720.00	10,720.00	9,575.00	9,575.00	10,053.75	10,556.44	11,084.26	11,638.47
107 Pension	2,733.22	2,799.46	2,910.00	2,910.00	3,011.00	3,011.00	3,071.22	3,132.64	3,195.30	3,259.20
109 Self Insurance Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Personnel Services	92,446.90	100,720.86	113,400.00	113,400.00	115,389.00	115,389.00	117,984.03	120,645.32	123,374.92	126,174.95

COMMODITIES

200 Inter-Fund Transfers	510.56	539.81	580.00	580.00	580.00	580.00	609.00	639.45	671.42	704.99
201 Office Supplies	418.00	84.00	400.00	400.00	400.00	400.00	420.00	441.00	463.05	486.20
204 Wearing Apparel	730.10	784.98	792.00	792.00	792.00	792.00	831.60	873.18	916.84	962.68
207 Janitorial Supply	11.88		400.00	400.00						
211 Other Commodities	1,670.54	1,408.79	2,172.00	2,172.00	1,772.00	1,772.00	1,860.60	1,953.63	2,051.31	2,153.88

CONTRACTUAL SERVICES

301 Postage	136.07	188.31	600.00	600.00	614.00	614.00	644.70	676.94	710.78	746.32
302 Telephone	1,714.07	2,118.03	2,700.00	2,700.00	2,700.00	2,700.00	2,835.00	2,976.75	3,125.59	3,281.87
303 Prof Services-Other	140.00	140.00	200.00	200.00	200.00	200.00	210.00	220.50	231.53	243.10
304 Utilities	9,805.95	10,820.90	9,975.00	9,975.00	10,274.00	10,274.00	10,787.70	11,327.09	11,893.44	12,488.11
305 Insurance and Bonds	4,713.00	4,846.23	5,000.00	5,000.00	5,000.00	5,000.00	5,250.00	5,512.50	5,788.13	6,077.53
306 Rentals	708.28	716.72	750.00	750.00	750.00	750.00	787.50	826.88	868.22	911.63
308 Advertising - Promo	1,826.34	975.70	1,800.00	1,800.00	1,800.00	1,800.00	1,890.00	1,984.50	2,083.73	2,187.91
309 Printing	1,111.04	1,451.58	2,100.00	2,100.00	2,154.00	2,154.00	2,261.70	2,374.79	2,493.52	2,618.20
310 Dues & Subscriptions	36.60	46.58	0.00	110.00	110.00	110.00	115.50	121.28	127.34	133.71
311 Travel Expense	0.00	0.00	669.00	669.00	0.00	0.00	0.00	0.00	0.00	0.00
312 Towel/Uniform Cleaning	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
313 Training	0.00	0.00	3,500.00	3,500.00	0.00	0.00	0.00	0.00	0.00	0.00
314 Other Contract Services	1,148.67	1,053.87	1,200.00	1,200.00	900.00	900.00	945.00	992.25	1,041.86	1,093.96
320 Prof Services-Audit	350.00	446.00	500.00	400.00	500.00	500.00	525.00	551.25	578.81	607.75
321 Prof Services-Legal	0.00	17.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100 Cart Lease-Misc	16,624.77	13,542.57	12,714.00	12,714.00	8,544.00	8,544.00	5,544.00	5,544.00	2,544.00	2,544.00
8300 Pro Shop Misc	3,461.40	3,852.80	4,500.00	4,500.00	4,500.00	4,500.00	4,725.00	4,961.25	5,209.31	5,469.78
8400 Concess Food - Other	16,103.62	16,991.89	10,000.00	10,000.00	10,000.00	10,000.00	10,500.00	11,025.00	11,576.25	12,155.06
Total Contractual	57,879.81	57,208.58	56,208.00	56,218.00	48,046.00	48,046.00	47,021.10	49,094.96	48,272.50	50,558.93

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	FY11-12 Actual	FY12-13 Actual	FY13-14 Budget	FY13-14 Estimate	FY14-15 Requested	FY14-15 Recommended	FY15-16 Projected	FY16-17 Projected	FY17-18 Projected	FY18-19 Projected
MAINTENANCE										
401 Buildings and Grounds	8,644.19	7,688.85	3,953.00	3,843.00	3,775.00	3,775.00	3,963.75	4,161.94	4,370.03	4,588.54
409 Repair & Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410 Vehicle Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
411 Radio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
412 Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Maintenance	8,644.19	7,688.85	3,953.00	3,843.00	3,775.00	3,775.00	3,963.75	4,161.94	4,370.03	4,588.54
OTHER CHARGES										
501 Bond/Principal Expense	115,000.00	120,000.00	125,000.00	125,000.00	0.00	0.00	0.00	0.00	0.00	0.00
502 Bond/Interest Expense	16,457.50	10,082.50	3,406.00	3,406.00	0.00	0.00	0.00	0.00	0.00	0.00
505 Other Charges	5,412.01	4,201.03	5,200.00	5,200.00	5,200.00	5,200.00	5,460.00	5,733.00	6,019.65	6,320.63
514 Financial/Lend/Bond Fees	725.26	0.00	1,000.00	625.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Charges	137,594.77	134,283.53	134,606.00	134,231.00	5,200.00	5,200.00	5,460.00	5,733.00	6,019.65	6,320.63
CAPITAL OUTLAY										
618 Other Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
621 Trnsf To Debt Serv-Int	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Golf Club House	298,236.21	301,310.61	310,339.00	309,864.00	174,182.00	174,182.00	176,289.48	181,588.85	184,088.42	189,796.92

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92-GOLF MAINTENANCE

	FY11-12 Actual	FY12-13 Actual	FY13-14 Budget	FY13-14 Estimate	FY14-15 Requested	FY14-15 Recommended	FY15-16 Projected	FY16-17 Projected	FY17-18 Projected	FY18-19 Projected
PERSONNEL SERVICES										
101 Salaries - Full-Time	87,381.60	47,791.96	45,403.00	45,403.00	46,922.00	46,922.00	47,860.44	48,817.65	49,794.00	50,789.88
102 Salaries - Part-Time	15,290.64	33,892.49	39,000.00	36,000.00	39,000.00	39,000.00	39,780.00	40,575.60	41,387.11	42,214.85
103 Overtime Salaries	322.88	355.13	400.00	400.00	400.00	400.00	408.00	416.16	424.48	432.97
104 FICA	7,259.53	6,162.65	6,487.00	6,258.00	6,604.00	6,604.00	6,736.08	6,870.80	7,008.22	7,148.38
105 Insurance Charges	16,862.05	4,457.80	8,704.00	6,450.00	7,301.00	7,301.00	7,666.05	8,049.35	8,451.82	8,874.41
107 Pension	5,242.77	2,859.59	2,724.00	2,724.00	2,815.00	2,815.00	2,871.30	2,928.73	2,987.30	3,047.05
109 Self Insurance Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Personnel Services	132,359.47	95,519.62	102,718.00	97,235.00	103,042.00	103,042.00	105,321.87	107,658.29	110,052.94	112,507.55

COMMODITIES

200 Inter-Fund Transfers	34.58	36.53	26.00	26.00	26.00	26.00	27.30	28.67	30.10	31.60
201 Office Supplies	34.81	12.71	60.00	30.00	60.00	60.00	63.00	66.15	69.46	72.93
203 Food Supplies										
205 Motor Veh Supplies-Fuel	6,323.43	6,430.07	7,000.00	7,000.00	7,000.00	7,000.00	7,350.00	7,717.50	8,103.38	8,508.54
207 Janitorial Supply	116.90	24.50	100.00	100.00	100.00	100.00	105.00	110.25	115.76	121.55
208 Chemical Supply	3,207.13	2,325.50	3,500.00	3,500.00	3,500.00	3,500.00	3,675.00	3,858.75	4,051.69	4,254.27
210 Botanical Supply	6,710.38	4,732.52	6,500.00	6,500.00	6,500.00	6,500.00	6,825.00	7,166.25	7,524.56	7,900.79
211 Other Commodities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Commodities	16,427.23	13,561.83	17,186.00	17,156.00	17,186.00	17,186.00	18,045.30	18,947.57	19,894.94	20,889.69

CONTRACTUAL SERVICES

301 Postage	136.05	191.22	190.00	190.00	204.00	204.00	214.20	224.91	236.16	247.96
302 Telephone	1,590.16	347.91	1,000.00	334.00	1,000.00	1,000.00	1,050.00	1,102.50	1,157.63	1,215.51
303 Prof Services-Other	70.00	70.00	80.00	80.00	80.00	80.00	84.00	88.20	92.61	97.24
304 Utilities	4,635.16	4,854.76	5,009.00	5,009.00	5,159.00	5,159.00	5,416.95	5,687.80	5,972.19	6,270.80
305 Insurance and Bonds	4,713.00	4,846.22	5,000.00	5,000.00	5,000.00	5,000.00	5,250.00	5,512.50	5,788.13	6,077.53
308 Advertising							0.00	0.00	0.00	0.00
309 Printing	1,111.04	1,201.53	1,010.00	1,010.00	1,064.00	1,064.00	1,117.20	1,173.06	1,231.71	1,293.30
310 Dues and Subscriptions	483.10	518.08	515.00	540.00	540.00	540.00	567.00	595.35	625.12	656.37
311 Travel Expense	1,630.30	9.93	30.00	11.00	30.00	30.00	31.50	33.08	34.73	36.47
313 Training	905.00	330.00	440.00	400.00	440.00	440.00	462.00	485.10	509.36	534.82
314 Other Contract Services	7,481.78	7,287.44	4,916.00	4,916.00	1,214.00	1,214.00	1,274.70	1,338.44	1,405.36	1,475.62
320 Prof Services-Audit	350.00	446.00	500.00	400.00	500.00	500.00	525.00	551.25	578.81	607.75
321 Prof Services-Legal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Contractual	23,105.59	20,103.09	18,690.00	17,890.00	15,231.00	15,231.00	15,992.55	16,792.18	17,631.79	18,513.38

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	FY11-12 Actual	FY12-13 Actual	FY13-14 Budget	FY13-14 Estimate	FY14-15 Requested	FY14-15 Recommended	FY15-16 Projected	FY16-17 Projected	FY17-18 Projected	FY18-19 Projected
MAINTENANCE										
401 Buildings and Grounds	19,374.86	8,721.51	12,175.00	12,175.00	11,887.00	11,887.00	12,481.35	13,105.42	13,760.69	14,448.72
409 Repair & Maintenance	1,771.70	3,475.27	3,000.00	3,000.00	3,000.00	3,000.00	3,150.00	3,307.50	3,472.88	3,646.52
410 Vehicle Maintenance	2,993.69	6,585.84	5,500.00	5,500.00	5,500.00	5,500.00	5,775.00	6,063.75	6,366.94	6,685.28
411 Radio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
412 Other	3,795.68	822.63	4,000.00	4,000.00	4,000.00	4,000.00	4,200.00	4,410.00	4,630.50	4,862.03
Total Maintenance	27,935.93	19,605.25	24,675.00	24,675.00	24,387.00	24,387.00	25,606.35	26,886.67	28,231.00	29,642.55

OTHER CHARGES										
505 Other Charges	0.00	25.00	100.00	100.00	100.00	100.00	105.00	110.25	115.76	121.55
Total Other Charges	0.00	25.00	100.00	100.00	100.00	100.00	105.00	110.25	115.76	121.55

CAPITAL OUTLAY										
618 Other Capital Outlay	0.00	13,715.63	32,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00	0.00
Total Capital Outlay	0.00	13,715.63	32,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00	0.00
Total Golf Maintenance	199,828.22	162,530.42	195,369.00	157,056.00	259,946.00	159,946.00	165,071.07	170,394.95	175,926.43	181,674.72

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