

PARKS AND RECREATION FUND
Expenditures and 2013
Proposed Budget

PARKS & RECREATION		Budget Utilization			Budget Variance							Proposed Budget		
		2009	2010	2011	2009 Original	2009 Over(Under) Expend	2010 Original	2010 Over(Under) Expend	2011 Original	2011 Over(Under) Expend	2012 Original	2013 Proposed	\$ Change 2012-2013	% Change 2012-2013
110	Salaries, Full Time	532,664.11	540,280.29	547,058.67	555,656.21	(22,992.10)	540,244.00	36.29	546,993.00	65.67	584,775.00	596,474.00	11,699.00	2.00%
120	Salaries, Part Time	95,293.31	97,463.63	85,051.62	107,950.00	(12,656.69)	106,367.00	(8,903.37)	103,507.00	(18,455.38)	111,957.00	108,569.00	(3,388.00)	-3.03%
121	Pool Personnel	42,466.33	38,709.02	39,545.93	38,640.00	3,826.33	38,640.00	69.02	41,186.00	(1,640.07)	41,186.00	41,186.00	0.00	0.00%
130	Overtime	4,360.56	330.94	22.81	1,500.00	2,860.56	2,000.00	(1,669.06)	2,000.00	(1,977.19)	2,000.00	2,000.00	0.00	0.00%
151	Personnel Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
152	Dependent Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
153	PERF, FICA/MED, EMP SEC	88,598.99	90,148.31	93,911.11	93,655.00	(5,056.01)	92,270.00	(2,121.69)	97,390.00	(3,478.89)	110,945.00	120,152.00	9,207.00	8.30%
155	Clothing Allowance	5,298.08	5,399.19	5,384.40	5,400.00	(101.92)	5,400.00	(0.81)	5,400.00	(15.60)	5,400.00	5,400.00	0.00	0.00%
156	Uniforms Purchased	1,036.08	630.73	1,100.05	1,850.00	(813.92)	1,850.00	(1,219.27)	1,850.00	(749.95)	1,850.00	1,850.00	0.00	0.00%
161	Certification & Exams	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100	TOTAL PERSONAL SERVICES	769,717.46	772,962.11	772,074.59	804,651.21	(34,933.75)	786,771.00	(13,808.89)	798,326.00	(26,251.41)	858,113.00	875,631.00	17,518.00	2.04%
210	Office Supplies	4,900.00	3,437.76	3,146.44	5,800.00	(900.00)	5,800.00	(2,362.24)	5,300.00	(2,153.56)	5,300.00	5,300.00	0.00	0.00%
221	Institutional Supplies	9,675.01	7,478.27	7,283.86	7,600.00	2,075.01	7,600.00	(121.73)	9,700.00	(2,416.14)	9,700.00	9,700.00	0.00	0.00%
222	Fuel	14,610.65	18,530.13	26,872.34	45,650.00	(31,039.35)	40,845.00	(22,314.87)	36,038.00	(9,165.66)	36,038.00	48,865.00	12,827.00	35.59%
223	Oil	428.18	420.52	506.30	750.00	(321.82)	750.00	(329.48)	750.00	(243.70)	750.00	750.00	0.00	0.00%
224	Tires and Tubes	663.44	1,886.27	2,208.19	2,500.00	(1,836.56)	2,500.00	(613.73)	2,500.00	(291.81)	2,500.00	2,500.00	0.00	0.00%
231	Building Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
232	Repair Parts & Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
235	Trails	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
236	Grounds Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
247	Photo Processing	84.56	15.40	0.00	350.00	(265.44)	350.00	(334.60)	200.00	(200.00)	200.00	200.00	0.00	0.00%
290	Other Supplies	14,456.96	4,585.40	3,052.25	11,000.00	3,456.96	11,000.00	(6,414.60)	11,000.00	(7,947.75)	11,000.00	11,000.00	0.00	0.00%
291	Pool Supplies	9,004.19	8,336.02	10,997.28	16,500.00	(7,495.81)	16,500.00	(8,163.98)	12,000.00	(1,002.72)	12,000.00	12,000.00	0.00	0.00%
200	TOTAL SUPPLIES	53,822.99	44,689.77	54,066.66	90,150.00	(36,327.01)	85,345.00	(40,655.23)	77,488.00	(23,421.34)	77,488.00	90,315.00	12,827.00	16.55%

PARKS AND RECREATION FUND
Expenditures and 2013
Proposed Budget

PARKS & RECREATION	Budget Utilization			Budget Variance							Proposed Budget		
	Account	2009	2010	2011	2009 Original	2009 Over(Under) Expend	2010 Original	2010 Over(Under) Expend	2011 Original	2011 Over(Under) Expend	2012 Original	2013 Proposed	\$ Change 2012-2013
311 Legal Services	6,000.00	8,198.00	6,395.00	6,500.00	(500.00)	6,500.00	1,698.00	6,500.00	(105.00)	8,000.00	8,000.00	0.00	0.00%
321 Postage	5,299.19	4,246.49	5,109.58	6,000.00	(700.81)	6,000.00	(1,753.51)	5,800.00	(690.42)	5,800.00	5,800.00	0.00	0.00%
322 Travel	1,886.68	3,931.60	2,668.07	5,200.00	(3,313.32)	5,200.00	(1,268.40)	4,700.00	(2,031.93)	4,700.00	4,700.00	0.00	0.00%
323 Telephone	8,890.14	9,569.05	10,660.61	9,300.00	(409.86)	8,976.00	593.05	9,406.00	1,254.61	10,078.00	10,078.00	0.00	0.00%
330 Informational Printing	8,206.80	9,185.00	7,847.87	9,500.00	(1,293.20)	11,000.00	(1,815.00)	9,900.00	(2,052.13)	9,900.00	9,900.00	0.00	0.00%
331 Legal Notices	824.25	0.00	517.00	600.00	224.25	600.00	(600.00)	500.00	17.00	500.00	500.00	0.00	0.00%
341 Insurance	35,673.38	38,346.27	35,076.73	44,850.00	(9,176.62)	44,000.00	(5,653.73)	44,000.00	(8,923.27)	42,000.00	42,000.00	0.00	0.00%
351 Electricity	44,266.89	41,340.56	45,093.99	46,100.00	(1,833.11)	48,174.00	(6,833.44)	48,000.00	(2,906.01)	48,000.00	53,640.00	5,640.00	11.75%
352 Gas	37,913.43	15,128.47	24,580.82	43,000.00	(5,086.57)	47,300.00	(32,171.53)	38,400.00	(13,819.18)	38,400.00	39,720.00	1,320.00	3.44%
353 Water	6,672.57	7,263.69	7,005.59	8,580.00	(1,907.43)	9,610.00	(2,346.31)	9,300.00	(2,294.41)	9,300.00	9,300.00	0.00	0.00%
354 Sewage	3,141.44	3,511.70	3,668.80	4,000.00	(858.56)	3,542.00	(30.30)	3,300.00	368.80	3,512.00	3,300.00	(212.00)	-6.04%
355 Bottled Gas	12,595.53	13,209.94	11,068.32	12,000.00	595.53	13,200.00	9.94	13,200.00	(2,131.68)	13,200.00	13,200.00	0.00	0.00%
361 Repairs - Buildings & Structures	6,441.00	0.00	0.00	0.00	6,441.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
362 Repair Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
364 Pool	12,275.45	10,186.46	12,529.65	18,000.00	(5,724.55)	18,000.00	(7,813.54)	15,000.00	(2,470.35)	15,000.00	15,000.00	0.00	0.00%
372 Equipment Rent	477.73	350.10	418.20	1,000.00	(522.27)	1,000.00	(649.90)	1,000.00	(581.80)	1,000.00	1,000.00	0.00	0.00%
391 Memberships & Dues	2,397.24	2,728.43	2,313.88	2,612.00	(214.76)	2,612.00	116.43	2,612.00	(298.12)	2,807.00	2,807.00	0.00	0.00%
392 Public Relations	749.14	792.52	829.69	1,000.00	(250.86)	1,000.00	(207.48)	1,000.00	(170.31)	1,000.00	1,000.00	0.00	0.00%
394 Contract Services	8,102.00	5,000.00	160.50	0.00	8,102.00	300.00	4,700.00	300.00	(139.50)	0.00	594.00	594.00	NEW
396 Instruction	1,120.00	875.00	1,184.00	4,500.00	(3,380.00)	4,500.00	(3,625.00)	4,050.00	(2,866.00)	4,050.00	4,050.00	0.00	0.00%
397 Licenses, Permits & Fees	542.40	179.36	1,163.52	500.00	42.40	500.00	(320.64)	500.00	663.52	500.00	500.00	0.00	0.00%
300 TOTAL SERVICES & CHARGES	203,475.26	174,042.64	178,291.82	223,242.00	(19,766.74)	232,014.00	(57,971.36)	217,468.00	(39,176.18)	217,747.00	225,089.00	7,342.00	3.37%
431 Park Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
436 CCD: Streetscape Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
441 Furniture & Fixtures	0.00	0.00	0.00	2,000.00	(2,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
442 Motor Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
443 Office Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
444 Other Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
447 Vehicle Lease/Purchase	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
400 TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	2,000.00	(2,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL	1,027,015.71	991,694.52	1,004,433.07	1,120,043.21	(93,027.50)	1,104,130.00	(112,435.48)	1,093,282.00	(88,848.93)	1,153,348.00	1,191,035.00	37,687.00	3.27%

Overexpenditure indicates transfers made to authorize greater spending than original budget.

DEPARTMENT: PARKS & RECREATION

LINE ITEM #: 110

TITLE: Salaries, Full Time

DESCRIPTION:

Salaries for Full-Time employees.
 Only Parks salaries paid through the Park Board Funds are included in this spreadsheet.

 M. Christine Foley 100% Parks Fund beginning in 2012.

	<u>BUDGETED</u>	<u>EXPENDED</u>
2009	555,656.21	532,664.11
2010	540,244.00	540,280.29
2011	546,993.00	547,058.67
2012	584,775.00	
2013	596,474.00	

INCREASE FROM 2012 TO 2013: 2.00%

INCOME SOURCE FOR LINE ITEM: Park Board Fund

JUSTIFICATION OF ITEM

QTY	UM	UNIT PRICE	DETAIL OF ESTIMATE FOR REQUEST	TOTAL
			14 FTE's	-
				-
				-
26	biweekly	\$2,296.75	Assistant Superintendent - Pennie Ainsworth	59,715.50
26	biweekly	\$1,908.53	Parks Director - G. Leroy Booth	49,621.78
26	biweekly	\$1,392.44	Maintenance Technician I - Robert Cheever	36,203.44
26	biweekly	\$1,392.44	Stewardship Manager - Daniel Dunten	36,203.44
26	biweekly	\$1,790.78	Recreation Director - M. Chris Foley-100%	46,560.28
26	biweekly	\$1,392.44	Maintenance Technician I -John Heithmiller	36,203.44
26	biweekly	\$1,616.31	Maintenance Technician I - Thomas James	42,024.06
26	biweekly	\$1,485.42	Administrative Assistant - Cherly Kolb	38,620.92
26	biweekly	\$1,530.11	Pool/Skating Center Manager- Sue Mattern	39,782.86
26	biweekly	\$2,671.17	Superintendent - Joe Payne	69,450.42
26	biweekly	\$1,299.36	Maintenance Technician II - John Rawles	33,783.36
26	biweekly	\$1,392.44	Trails Manager - R. Eric Reifel	36,203.44
26	biweekly	\$1,473.73	Maintenance Technician I - Kenneth Vanderhoff	38,316.98
26	biweekly	\$1,299.36	Maintenance Technician II - VACANCY	33,783.36
				-
				-
				-
				-
				-
			LINE TOTAL:	596,474.00

DEPARTMENT: PARKS & RECREATION

LINE ITEM #: 120

TITLE: Salaries, Part Time

DESCRIPTION:

Part-Time staff: 2 regular part-time, grounds maintenance, office, Skating Center
 1 regular part-time maintenance staff employed in 2011 salary moved to Parks Seasonal Maintenance staff

	<u>BUDGETED</u>	<u>EXPENDED</u>
2009	107,950.00	95,293.31
2010	106,367.00	97,463.63
2011	103,507.00	85,051.62
2012	111,957.00	
2013	108,569.00	

INCREASE FROM 2012 TO 2013: -3.03%

INCOME SOURCE FOR LINE ITEM: Park Board Fund

JUSTIFICATION OF ITEM

QTY	UM	UNIT PRICE	DETAIL OF ESTIMATE FOR REQUEST	TOTAL
				-
				-
				-
				-
1	annual payments	\$37,621.34	Park Seasonal Maintenance	37,621.34
			\$7.50 to \$9.00 per hour	-
				-
			Parks Office - regular part-time	-
1170	hourly	\$12.42	Tammy Wagner, 22.5 hrs/wk - Parks Office	\$13,197.60
				-
			Parks Office - regular part-time	-
1040	hourly	\$13.85	Emma Neill, 20 hrs/wk - Parks Office 100% Parks	\$14,123.20
				-
				-
1300	hourly	\$9.09	Part-Time Admin Assistance	\$11,817.00
				-
1	annual payments	\$30,195.00	Skating Center	30,195.00
			\$7.25 to \$9.50 per hour	-
				-
				-
				-
				-
			LINE TOTAL:	108,569.00

DEPARTMENT: PARKS & RECREATION

LINE ITEM #: 153

TITLE: PERF, FICA/MED, EMP SEC

DESCRIPTION:

Public Employees Retirement Fund, Social Security, Medicare and Unemployment.

	<u>BUDGETED</u>	<u>EXPENDED</u>
2009	93,655.00	88,598.99
2010	92,270.00	90,148.31
2011	97,390.00	93,911.11
2012	110,945.00	
2013	120,152.00	

INCREASE FROM 2012 TO 2013: 8.30%

INCOME SOURCE FOR LINE ITEM: Park Board Fund

JUSTIFICATION OF ITEM

QTY	UM	UNIT PRICE	DETAIL OF ESTIMATE FOR REQUEST	TOTAL
				-
				-
1		\$59,847.33	INRPS (Employer share of 10.00%)	59,847.33
1		\$57,652.54	OASI/MED (Employer share 7.65% payroll taxes)	57,652.54
1		\$2,651.80	Unemployment	2,651.80
			(0.972% of first \$9,500 salary (2012 rate))	-
				-
				-
				-
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				-
LINE TOTAL:				120,152.00

DEPARTMENT: PARKS & RECREATION

LINE ITEM #: 210

TITLE: Office Supplies

DESCRIPTION:

General office supplies for eight (8) offices

	<u>BUDGETED</u>	<u>EXPENDED</u>
2009	5,800.00	4,900.00
2010	5,800.00	3,437.76
2011	5,300.00	3,146.44
2012	5,300.00	
2013	5,300.00	

INCREASE FROM 2012 TO 2013: 0.00%

INCOME SOURCE FOR LINE ITEM: Park Board Fund

JUSTIFICATION OF ITEM

QTY	UM	UNIT PRICE	DETAIL OF ESTIMATE FOR REQUEST	TOTAL
			General office supplies for City hall office, HH Pk. Maintenance	-
			Shop, Main. Barn, Nature Center office, Beautification office,	-
1		\$5,300	Ice Rink & Pool	5,300.00
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				-
LINE TOTAL:				5,300.00

DEPARTMENT: PARKS & RECREATION

LINE ITEM #: 322

TITLE: Travel

DESCRIPTION:

Travel for staff training and continuing education - State, Local and National

	<u>BUDGETED</u>	<u>EXPENDED</u>
2009	5,200.00	1,886.68
2010	5,200.00	3,931.60
2011	4,700.00	2,668.07
2012	4,700.00	
2013	4,700.00	

INCREASE FROM 2012 TO 2013: 0.00%

INCOME SOURCE FOR LINE ITEM: Park Board Fund

JUSTIFICATION OF ITEM

QTY	UM	UNIT PRICE	DETAIL OF ESTIMATE FOR REQUEST	TOTAL
			Staff training/Continuing Education, Local	-
			State (Indiana Park & Recreation Assoc.) and	-
			National (Nat'l Recreation & Park Assoc.) conferences	-
			Certified Pool Operators (3), Certified Playground Inspectors (2)	-
1		\$4,700	Herbicide Applicator Licenses (4), Certified Arborist (2)	4,700.00
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LINE TOTAL:				4,700.00

DEPARTMENT: PARKS & RECREATION

LINE ITEM #: 341

TITLE: Insurance

DESCRIPTION:

Workers compensation for FTE's, Regular Part-time and general part-time staff; property appraisals.

	<u>BUDGETED</u>	<u>EXPENDED</u>
2009	44,850.00	35,673.38
2010	44,000.00	38,346.27
2011	44,000.00	35,076.73
2012	42,000.00	
2013	42,000.00	

INCREASE FROM 2012 TO 2013: 0.00%

INCOME SOURCE FOR LINE ITEM: Park Board Fund

JUSTIFICATION OF ITEM

QTY	UM	UNIT PRICE	DETAIL OF ESTIMATE FOR REQUEST	TOTAL
1		\$42,000.00	Property & Liability, Workers Compensation Insurance, Appraisal	42,000.00
			Updates	-
				-
				-
				-
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				-
LINE TOTAL:				42,000.00

DEPARTMENT: PARKS & RECREATION

LINE ITEM #: 351

TITLE: Electricity

DESCRIPTION:

Electricity for facilities

	<u>BUDGETED</u>	<u>EXPENDED</u>
2009	46,100.00	44,266.89
2010	48,174.00	41,340.56
2011	48,000.00	45,093.99
2012	48,000.00	
2013	53,640.00	

INCREASE FROM 2012 TO 2013: 11.75%

INCOME SOURCE FOR LINE ITEM: Park Board Fund

JUSTIFICATION OF ITEM

QTY	UM	UNIT PRICE	DETAIL OF ESTIMATE FOR REQUEST	TOTAL
			Park facilities, including new W. H. Trail lights (\$2,040)	-
			Morton	-
			Barn, including portion formerly paid by WLFD (\$3,600)	-
				-
12	monthly	\$4,470		53,640.00
				-
				-
				-
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				-
LINE TOTAL:				53,640.00

DEPARTMENT: PARKS & RECREATION

LINE ITEM #: 352

TITLE: Gas

DESCRIPTION:

Gas utilities for Morton, Nature Center and Ice Rink

	<u>BUDGETED</u>	<u>EXPENDED</u>
2009	43,000.00	37,913.43
2010	47,300.00	15,128.47
2011	38,400.00	24,580.82
2012	38,400.00	
2013	39,720.00	

INCREASE FROM 2012 TO 2013: 3.44%

INCOME SOURCE FOR LINE ITEM: Park Board Fund

JUSTIFICATION OF ITEM

QTY	UM	UNIT PRICE	DETAIL OF ESTIMATE FOR REQUEST	TOTAL
				-
				-
12	monthly	\$510	Park Facilities, including portion WLFD formerly paid at the barn	6,120.00
12	monthly	\$2,800	Morton	33,600.00
				-
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LINE TOTAL:				39,720.00

DEPARTMENT: PARKS & RECREATION

LINE ITEM #: 353

TITLE: Water

DESCRIPTION:

Water utilities for thirteen (13) parks, Ice Rink, Morton - drinking fountains, restrooms, water for plants

	<u>BUDGETED</u>	<u>EXPENDED</u>
2009	8,580.00	6,672.57
2010	9,610.00	7,263.69
2011	9,300.00	7,005.59
2012	9,300.00	
2013	9,300.00	

INCREASE FROM 2012 TO 2013: 0.00%

INCOME SOURCE FOR LINE ITEM: Park Board Fund

JUSTIFICATION OF ITEM

QTY	UM	UNIT PRICE	DETAIL OF ESTIMATE FOR REQUEST	TOTAL
1		\$9,300		9,300.00
			Park facilities	-
			Morton	-
			Maintenance Barn	-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
LINE TOTAL:				9,300.00

DEPARTMENT: PARKS & RECREATION

LINE ITEM #: 354

TITLE: Sewage

DESCRIPTION:

Wastewater for park restrooms, skating center, maintenance facilities, Little League, and Morton

	<u>BUDGETED</u>	<u>EXPENDED</u>
2009	4,000.00	3,141.44
2010	3,542.00	3,511.70
2011	3,300.00	3,668.80
2012	3,512.00	
2013	3,300.00	

INCREASE FROM 2012 TO 2013: -6.04%

INCOME SOURCE FOR LINE ITEM: Park Board Fund

JUSTIFICATION OF ITEM

QTY	UM	UNIT PRICE	DETAIL OF ESTIMATE FOR REQUEST	TOTAL
				-
12	monthly	\$275	All facilities	3,300.00
				-
				-
				-
				-
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				-
				-
				-
				-
				-
LINE TOTAL:				3,300.00

