

Parks & Recreation

August 30, 2016



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City of South Bend Venues, Parks & Arts

August 30, 2016

AGENDA

- Introduction of Team
- Quality of Place Department Alignment
- Departmental Mission
- Review of Key Budget Items
- Personnel Changes
- 2016 Accomplishments
- 2017 Goals & Challenges

CITY OF SOUTH BEND

Quality of Place

Departmental Alignment & Strategy

CONTEXT

City assets / programs introduced incrementally...
Organizational charts & responsibilities grew, but seldom evolved.



CONTEXT

City assets / programs introduced incrementally...

Organizational charts & responsibilities grew, but seldom evolved.

Facilities and equipment at / beyond useful life.

Individual organizations at / beyond capacity.

Financial resources strained and at risk.

Stuck in “maintain, reduce, cut” mode.

Heightened & rapidly evolving expectations.

New responsibilities pending.

KEY ISSUES with CURRENT STRUCTURE

Redundant & Inefficient

“Big Picture” is sacrificed at expense of individual unit goals

Critical expertise and resources are missing

STRATEGIC SOLUTION

CENTRALIZED ALIGNMENT

A single reporting structure and support system for all “Quality of Place” organizations and activities.

Ensure continuity of services, programming and brand.

Position resources to meet goals and expectations.

SPECIALIZED UNITS

Introduction of new realigned, specialized divisions designed to serve the city more corporately and efficiently.

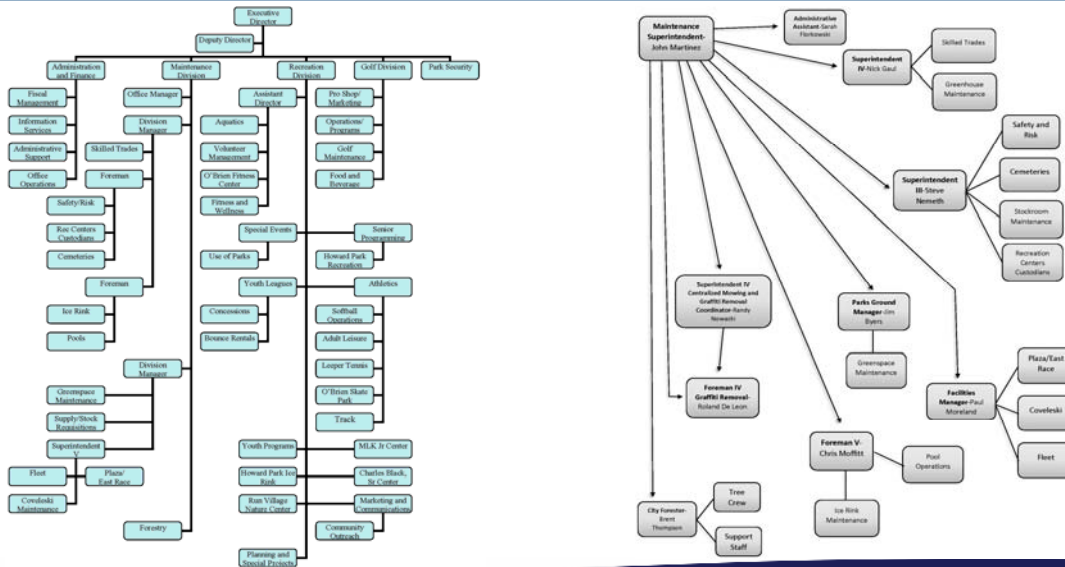
Higher functioning, more focused and effective teams – Six Sigma principles.

Each division stronger as result of aligned resources.

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Quality of Place: *Departmental Alignment & Strategy*

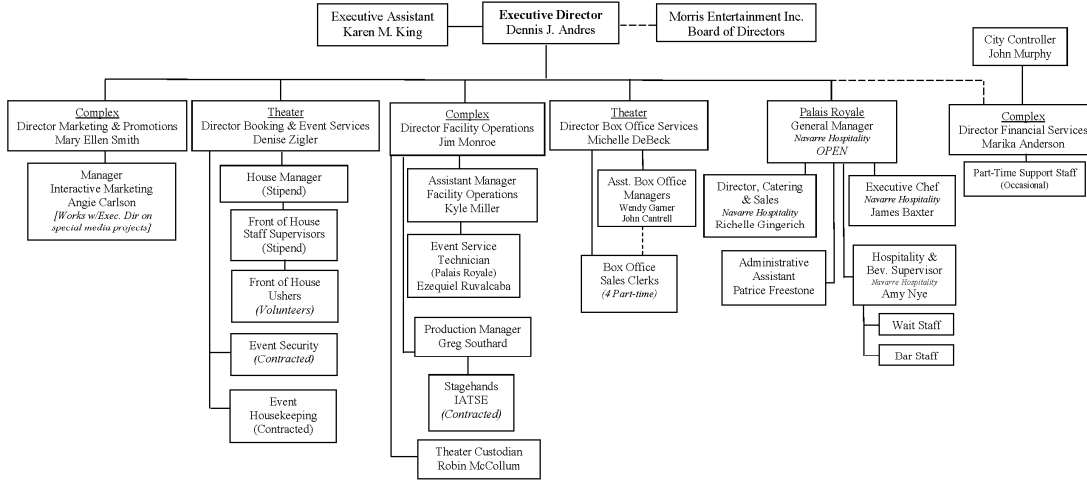
PARKS DEPARTEMENT ORG CHART(s)



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Quality of Place: *Departmental Alignment & Strategy*

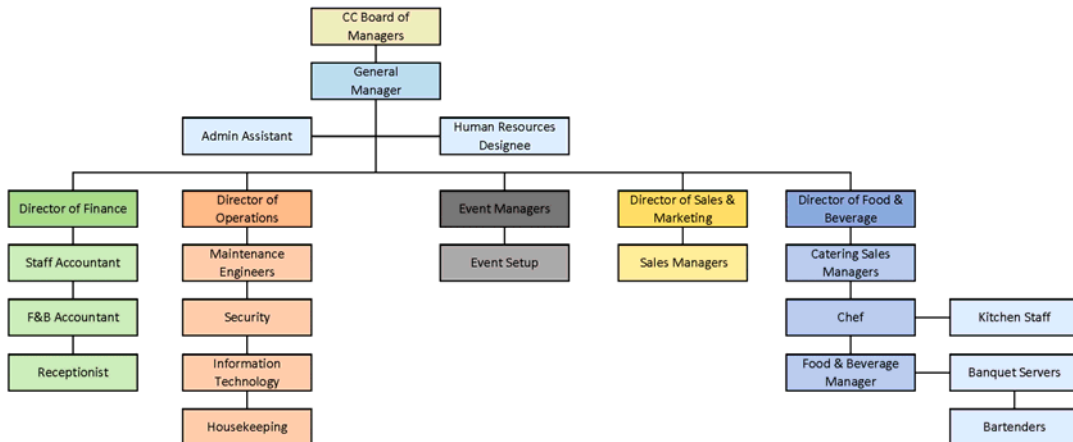
MORRIS / PALAIS ORG CHART



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Quality of Place: Departmental Alignment & Strategy

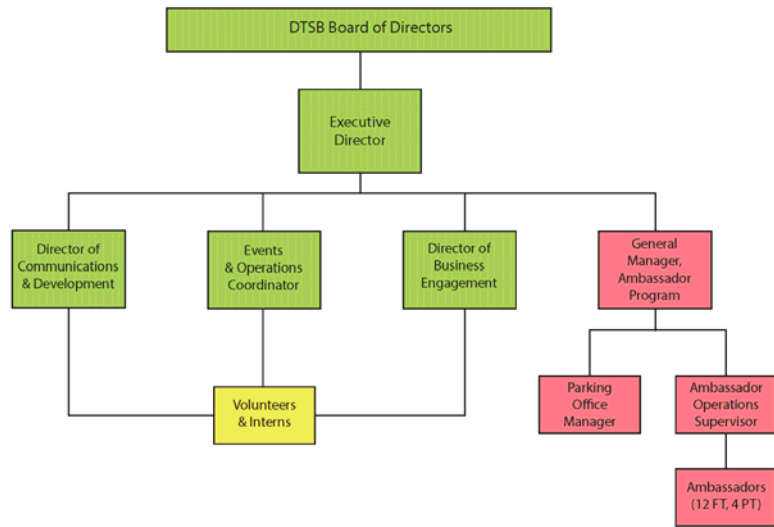
CENTURY CENTER ORG CHART



CITY OF SOUTH BEND

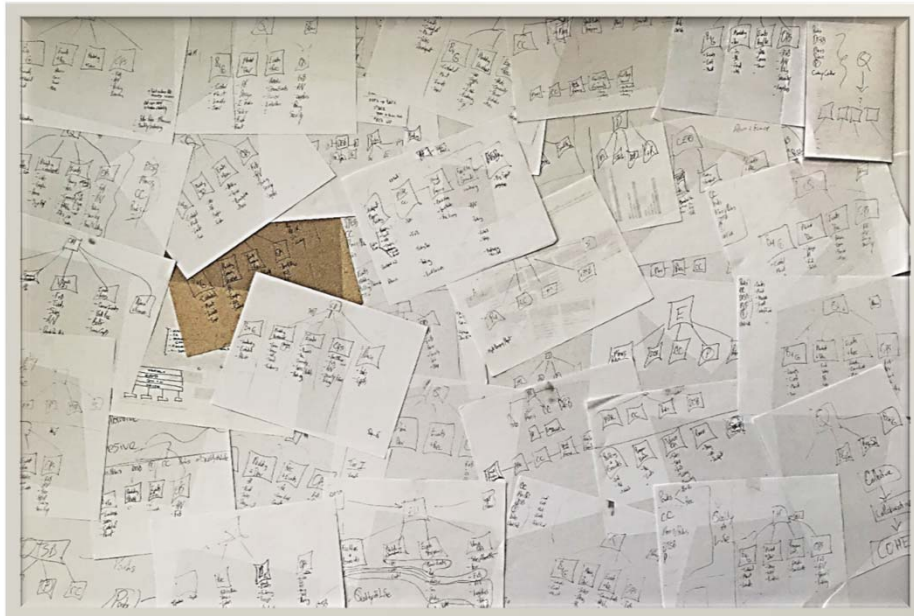
Quality of Place: Departmental Alignment & Strategy

DTSB ORG CHART



CITY OF SOUTH BEND

Quality of Place: *Departmental Alignment & Strategy*



CITY OF SOUTH BEND

Quality of Place: *Departmental Alignment & Strategy*



CITY OF SOUTH BEND

Quality of Place: *Departmental Alignment & Strategy*

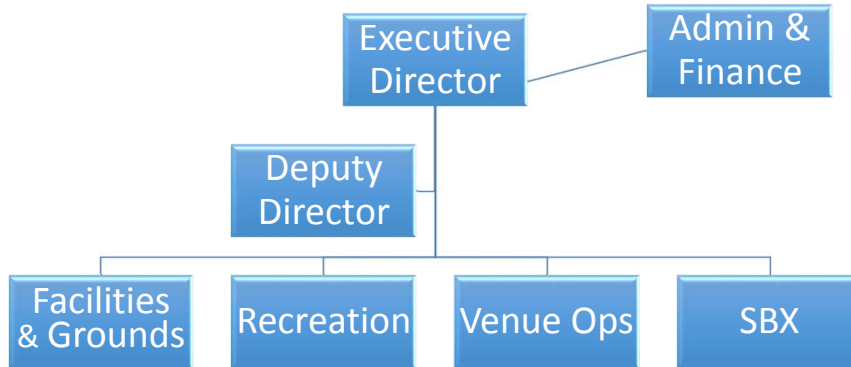
NEW:

DEPARTMENT OF VENUES, PARKS & ARTS

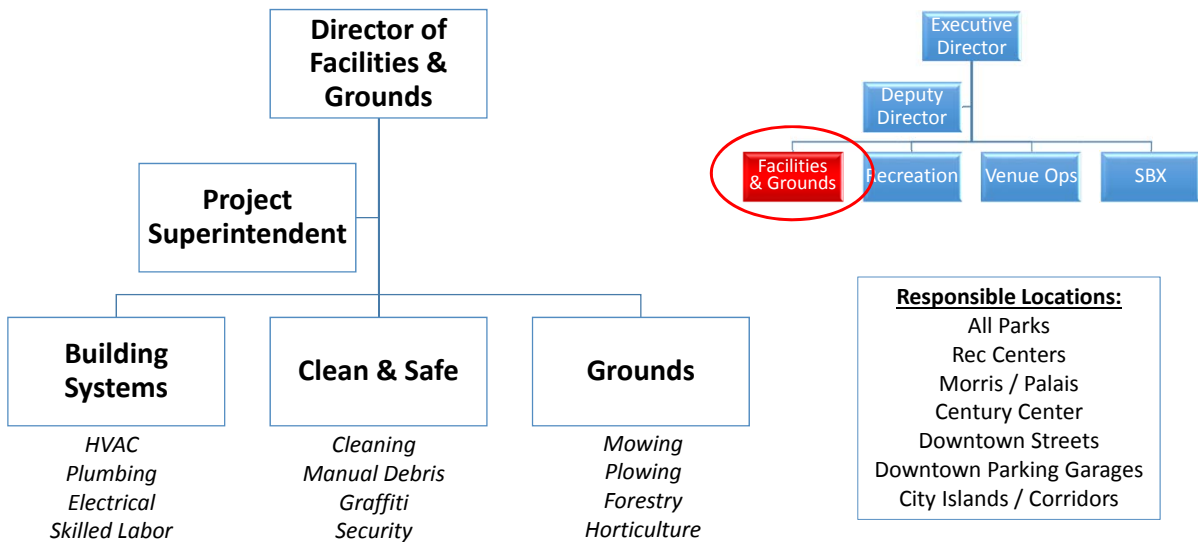
CITY OF SOUTH BEND

Quality of Place: *Departmental Alignment & Strategy*

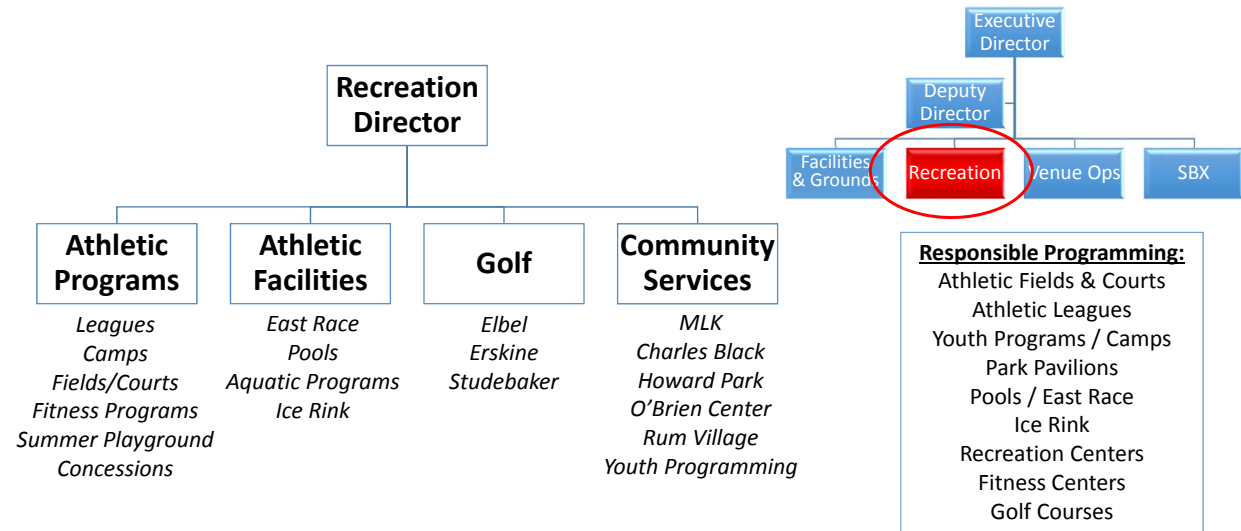
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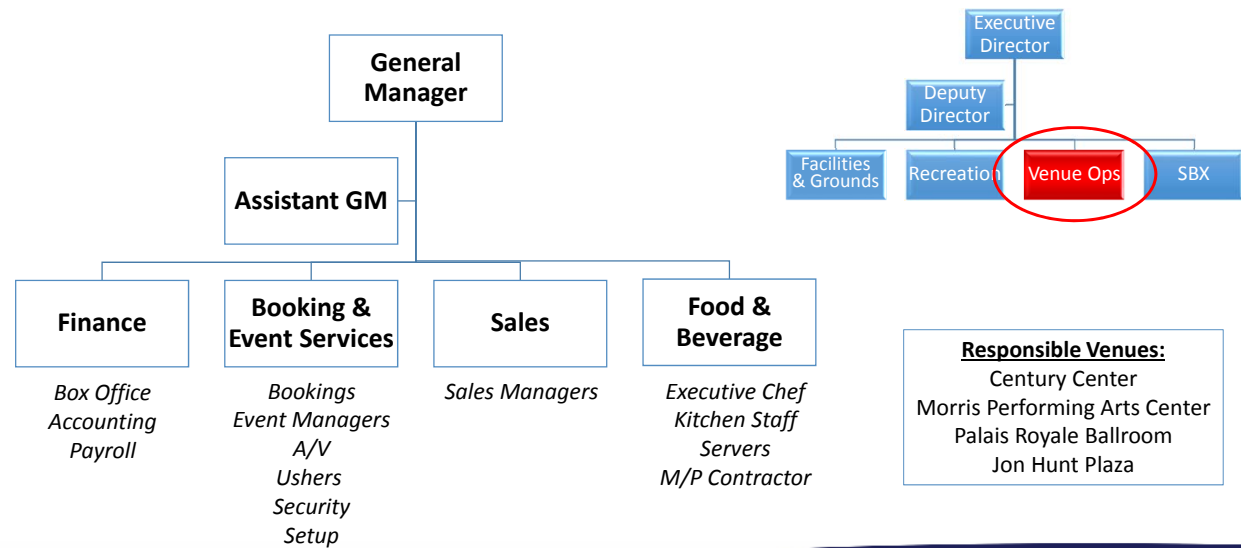
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CITY OF SOUTH BEND

Quality of Place: *Departmental Alignment & Strategy*

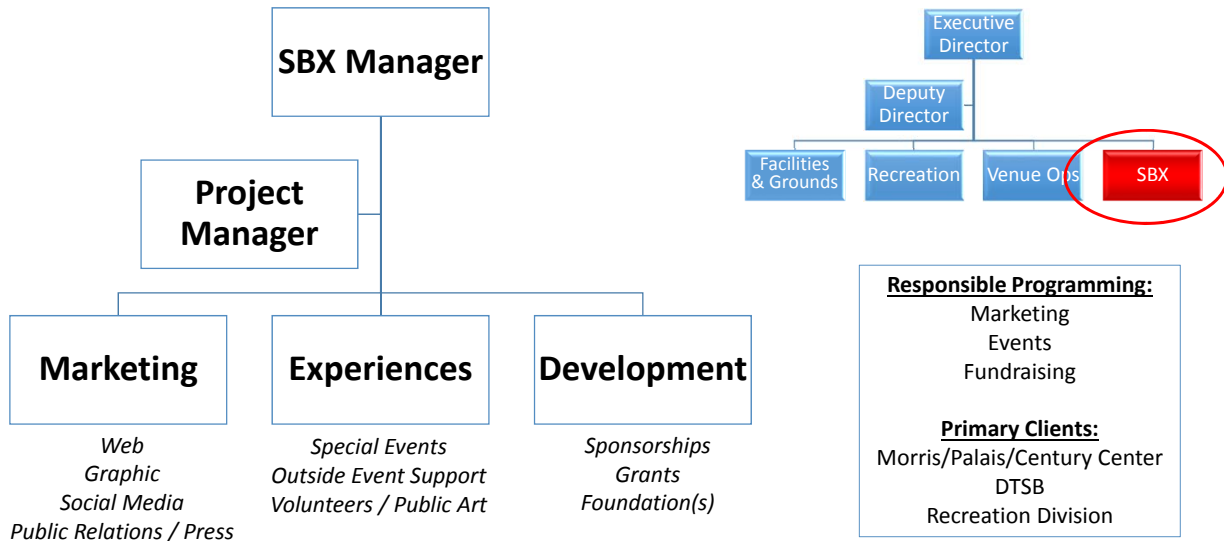
NEW: DEPARTMENT OF VENUES, PARKS & ARTS



CITY OF SOUTH BEND

Quality of Place: *Departmental Alignment & Strategy*

NEW: DEPARTMENT OF VENUES, PARKS & ARTS



CITY OF SOUTH BEND

Quality of Place: *Departmental Alignment & Strategy*

DEPARTMENTAL MISSION

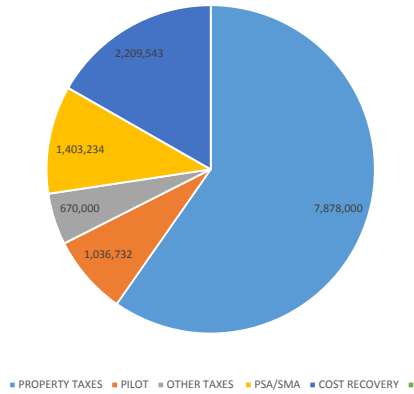
- **Provide Experiences in Recreation, Arts & Culture**
- **Support and Enhance Economic & Neighborhood Development**
- **Promote Health and Wellness**
- **Increase Cultural Unity & Social Equality**
- **Strengthen our Community Image and Sense of Place**

CITY OF SOUTH BEND

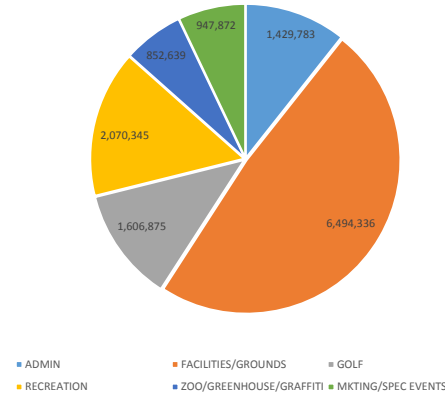
VENUES, PARKS & ARTS

Overall Budget Review ('16 to '17)

REVENUE
\$13,197,508



EXPENSES
\$13,401,850



CITY OF SOUTH BEND

VENUES, PARKS & ARTS

Overall Budget Review ('16 to '17)

Exogenous Increases:	\$917,924	
Inter-fund Allocations	\$723,754	
Health Care Costs	\$96,170	
Minimum Wage (\$8.20 to \$9.15)	\$69,300	
Department of Labor OT change	\$28,700	
Other Increases:	\$1,403,234	
Service Mgmt Agreements	\$1,273,234	} Pass Through Dollars
Tree Maintenance Program PSA	\$130,000	
Expense Reductions:	\$282,767	} Zoo Subsidy, Attrition, Maintenance Contracts
Increased Revenues:	\$301,476	} Tax Revenues, User Fees, Grants, & Sponsors
2017 Budget Net Impact:	(\$204,341)	} Covered by Reserves

2017 versus 2016 net budget change of \$333,681 (2017: (\$204,341) & 2016: \$129,340)

CITY OF SOUTH BEND

VENUES, PARKS & ARTS

2017 Budget Highlights

- New Integrated Department of Venues, Parks & Arts
- Charles Black Center Expansion & Renovation \$3.5 Million (Park Bond)
- Leeper Tennis Court Resurfacing \$85,000
- Howard Park Ice Rink \$1.5 Million (TIF Funded)
- Sustain MADE Program at Martin Luther King Jr. Center \$246,132
- Maintain New Movies in the Park Series & Fourth of July Concert/Fireworks \$16K
- New Streetscape Responsibilities for Smart Streets
- Continued Deferred Maintenance Projects (Park Bond) \$250K

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VENUES, PARKS & ARTS

OVERALL STAFFING CHANGES

- Foreman IV added in 2016 as a result of CoSB Tree Maintenance Agreement
- Add HVAC Tech to bring outsourced services in-house
- Replace retiring Foreman V Position, Add Horticulturist Tech
- Transfer total of five positions from MPAC to VPA;
3 maintenance and 2 marketing
- Re-introduce the Director of Development position to promote grants, corporate gifts, sponsorships, and capital campaigns.
- Replace one vacant FT Golf Position – New Volunteer Coordinator

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VENUES, PARKS & ARTS

2016 Accomplishments

MAJOR CAPITAL PROJECTS:

- A/C @ MLK Center & ADA Upgrades
- Freemont Basketball Court & Splash Pad
- Kennedy Basketball/ Pavilion /Playground
- Kelly Park Basketball Court Installed
- Redesign of Elbel Clubhouse & Concession
- Erskine Clubhouse Remodel: Concession & Restroom
- South Bend Boat House
- Restrooms Upgraded Throughout
- Niles Avenue Dog Park
- Rum Village Aerial Adventure Park
- Rum Village Nature Center Steel Roof
- South East Park Splash Pad Upgrades

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VENUES, PARKS & ARTS

2016 Accomplishments

Organizational Recognition, Committees, and Programs

- Innovative Event Award by IPRA for Family Passport to Play
- Sports Tourism Award from Visit South Bend - ISC Softball Tournament
- A. Perri Published in NRPA Magazine
- New Fourth of July Fireworks & Concert Event @ Seitz Park
- Inaugural Movies in the Parks Series
- New Ecological Advocacy Committee
- Comprehensive *Business of Golf* Study
- Made Men revised to MADE Program
- \$5 Million Regional Cities Grant Award for Riverfront Parks & Trails
- Free Wi-Fi at MLK & CBC Centers
- Experience Audits

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VENUES, PARKS & ARTS

2016 Goals & Challenges

2016 Goals & Challenges	How We Are Proceeding to Meet Goals
Goal - Enact Design Plans following 5-Year Master Plan	Using Master Plan as baseline plan to implement growth and development among parks and greenspace
Goal - Seek Capital Funding resources through Park Bond and other means	2015 Park Bond Achieved with additional funding through Riverfront Parks and Trails, TIF funding for Ice Rink, Private Donations
Goal - Community Outreach to citizens in need of recreational opportunities	Facilitating more neighborhood groups for all areas of major renovations and improvements.
Goal - Continue expanding Youth Mentoring and Job Corp Programs at CBC & MLK	Continued development of young residents through MADE. Re-tool youth employment program in 2017.
Challenge – Funding for all Park Operations and Capital	2016 review of all programs and costs. Adjustments on programs to align with providing cost recovery models.
Challenge – Aging Parks, Facilities, and Fleet	Progressing forward with Bond Funds, TIF Funds, and Capital Lease for new equipment
Challenge – To provide recreational opportunities for area special needs children and their families	Miracle Field and Playground advancing. To break ground in late 2016 or early 2017.
Challenge – 29 Hour Work Rule Related to Affordable Care Act, Overtime for Exempt Employees, changes in Minimum Wage	Monitoring 29 hour work rule, adjusting for OT for Exempt employees, and adjusting budget to reflect increase in minimum wage

CITY OF SOUTH BEND

VENUES, PARKS & ARTS

2017 Goals & Challenges

- **Department Alignment: Centralization & Specialization**
- **Increase Attention on Social Equality & Neighborhood Development**
- **Natural Resource Management Plan**
- **Refine Cost Recovery Model & Key Performance Metrics (Health of Parks)**
- **Riverfront Parks & Trails Design Plan / Implementation**
- **Continued Capital Projects: Charles Black Center, Howard Park Ice Rink, Irrigated Soccer Fields, Facility Upgrades**

CITY OF SOUTH BEND

VENUES, PARKS & ARTS

Key Performance Indicators

Measure	Mayoral Goal	Type	2018 Long Term Goal	2015 Actual	2016 Estimated (if available)	2017 Target
Attendance at Programs	GG	Output	800,000	687,289	725,000	775,000
Fee Based Revenue	GG	Output	\$2,383,500	\$1,993,326	\$2,111,534	\$2,295,483
Volunteers Hours/Value	GG	Outcome	20,000/\$430K	13,223/\$287K	15,000/\$327K	17,000/\$347K
Customer Service Rating (1 to 5)	GG	Quality	5	4.78	4.8	4.8

Parks Department - 201

Fund Summary - Operating and Capital Budget

Description	2014 Actual	2015 Actual	2016 Amended Budget	30-Jun Actual	2017 Proposed Budget	Forecast				Budget Variance 2016-2017	% Change
						2018	2019	2020	2021		
REVENUES											
Property Taxes	7,365,388	7,487,554	7,800,000	4,312,626	7,878,000	7,956,780	8,036,348	8,116,711	8,197,878	78,000	1.0%
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	653,704	666,224	655,000	323,330	670,000	676,700	683,467	690,302	697,205	15,000	2.3%
Grants/Intergovernmental	-	-	-	-	47,500	90,000	105,000	120,000	130,000	47,500	-
Charges for Services	1,904,418	1,764,469	1,946,640	788,605	3,348,847	3,516,289	3,586,615	3,658,347	3,731,514	1,402,207	72.0%
Interfund Allocations	729,389	884,835	926,265	463,134	1,036,732	1,047,099	1,057,570	1,068,146	1,078,827	110,467	11.9%
Fines & Forfeitures	675	(25)	500	-	-	-	-	-	-	(500)	-100.0%
Donations	-	-	-	-	47,500	90,000	105,000	120,000	130,000	47,500	-
Other Income	170,396	228,882	164,394	90,814	168,930	170,619	172,325	174,049	175,789	4,536	2.8%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	10,823,970	11,031,939	11,492,799	5,978,509	13,197,509	13,547,488	13,746,326	13,947,555	14,141,214	1,704,710	14.8%
EXPENDITURES BY PROGRAM											
1										-	-
2										-	-
3										-	-
4										-	-
5										-	-
6										-	-
7										-	-
8										-	-
9										-	-
10										-	-
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	5,109,057	5,058,898	5,131,436	2,170,278	5,582,102	5,470,460	5,579,869	5,691,467	5,805,296	450,666	8.8%
Fringe Benefits	1,696,066	1,816,886	2,091,124	953,674	2,413,599	2,551,607	2,755,735	2,976,194	3,214,290	322,475	15.4%
Total Personnel	6,805,123	6,875,784	7,222,560	3,123,952	7,995,701	8,022,067	8,335,605	8,667,661	9,019,586	773,141	10.7%
Supplies	1,203,587	982,761	1,139,754	515,646	1,333,878	1,347,217	1,360,689	1,374,296	1,388,039	194,124	17.0%
Services & Charges											
Professional Services	959,103	782,692	733,448	400,058	645,969	645,969	645,969	645,969	645,969	(87,479)	-11.9%
Printing & Advertising	31,324	19,229	41,643	11,353	117,781	118,959	120,148	121,350	122,563	76,138	182.8%
Utilities	548,930	543,728	531,050	270,318	513,617	518,753	523,941	529,180	534,472	(17,433)	-3.3%
Education & Training	6,946	5,449	15,290	928	6,574	6,640	6,706	6,773	6,841	(8,716)	-57.0%
Travel	23,636	27,649	29,120	11,221	26,811	27,079	27,350	27,623	27,900	(2,309)	-7.9%
Repairs & Maintenance	263,320	249,321	268,747	136,985	702,296	688,250	695,133	702,084	709,105	433,549	161.3%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	642,678	363,599	529,960	261,457	1,253,714	1,278,788	1,304,364	1,330,451	1,357,060	723,754	136.6%
Debt Service:											
Principal	302,753	292,172	174,760	166,342	256,925	236,936	240,391	241,243	214,218	82,165	47.0%
Interest & Fees	12,254	7,686	4,062	3,693	22,766	27,398	19,579	11,814	4,083	18,704	460.5%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	96,819	-	176,889	-	93,000	93,000	93,000	93,000	93,000	(83,889)	-47.4%
Other Services & Charges	598,074	463,069	446,176	235,382	432,818	409,013	413,103	417,234	421,407	(13,358)	-3.0%
Total Services & Charges	3,485,837	2,754,594	2,951,145	1,497,737	4,072,271	4,050,785	4,089,684	4,126,722	4,136,617	1,121,126	38.0%
Capital	87,867	-	50,000	-	-	-	-	-	-	(50,000)	-100.0%
Total Expenditures by Type	11,582,414	10,613,139	11,363,459	5,137,332	13,401,850	13,420,069	13,785,978	14,168,679	14,544,242	2,038,391	17.9%
Net Surplus / (Deficit)	(758,444)	418,800	129,340	841,177	(204,341)	127,419	(39,652)	(221,123)	(403,028)		
Beginning Cash Balance	4,255,160	3,500,634	3,924,992	3,924,992	4,054,332	3,849,991	3,977,410	3,937,758	3,716,634		
Cash Adjustments	(754,526)	424,358	-	-	-	-	-	-	-		
Ending Cash Balance	3,500,634	3,924,992	4,054,332	4,766,169	3,849,991	3,977,410	3,937,758	3,716,634	3,313,607		
Cash Reserves Target	2,895,604	2,653,285	2,840,865	1,284,333	3,350,462	3,355,017	3,446,494	3,542,170	3,636,060		25.00%

Explain Significant Revenue and Expenditure Changes Below:

REVENUE: 2017 increased 14.8%, from \$11,492,799 in 2016 to \$13,197,509 for a total increase of \$1,704,710. There are four components contributing to the increase in revenue: 1) General Property Tax, Auto Excise Tax, and PILOT Transfers for a total of \$203,467 (1.7% increase); 2) The introduction of a Professional Service Agreement (PSA) with COSB for \$130,000 (1.1% increase) for the implementation of a City wide Tree Maintenance Program; and 3) The first phase of the Venue, Parks, and Arts (VPA) consolidation of the Facilities & Grounds and the Marketing & Special Events Divisions utilizing Service Management Agreements (SMA) for an addition of \$1,273,234 (11.1% increase), and 4) Additional revenue increases from user fees, grants, and sponsors of \$97,979 (.9% increase). EXPENDITURES: 2017 increased by \$2,038,391 or 17.9%. Of this increase, 68.8% or \$1,403,234 are pass through dollars associated with the PSA and SMA's mentioned above in the revenue section. An increase in "Other Interfund Allocations" attributed to \$723,754 and with an additional \$194,170 to reflect an increase in minimum wage to \$9.15, 8% health care increase costs, and increases to comply with the Department of Labor's new overtime law. The additional revenue realized will assist to offset a portion of the allocations and other mandated increases. A gap of \$204,341 still remains.
 Note: The Cash Reserves Target for the Parks Dept Fund is equal to 25% of annual expenditures.

Parks Department - 201

Fund Summary - Description, Accomplishments, Goals, KPI's

Fund Description & Purpose

Fund 201 is the general operating fund for Parks and Recreation. It is funded through property tax and user fees. It consists of eight divisions, Administration, Maintenance, Golf, Recreation, Conservatory, Potawatomi Zoo, Graffiti Abatement, and Marketing & Special Events.

2016 Accomplishments & Outcomes

- A \$5.5 million bond was approved in 2015 for improvements for park facilities to be completed throughout 2016 & 2017.
- 2016 appointment of new Executive Director
- Renaming of Belleville Park to St. Clair Park and renaming of Belleville Softball Complex to Byers Softball Complex
- River parks and trails system plan awarded and began in 2016
- Four Winds Field reported record attendance
- Passport to Play received the "Outstanding Event Award from the Indiana Parks & Recreation Association
- Development of the Ecological Advisory Committee to the Board of Park Commissioners
- Complete golf assessment of golf course operations by JJ Keegan
-
-

2017 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- Continued development of Park Web Site applications to improve customer service
- Improved response time for cited mowing on designated properties
- Graffiti cleanup with 24 hours of notification
- Continue investing in local youth mentoring programs
- Maintain safe and clean parks and facilities
- Sustainable recreational programs
- Accessibility to park facilities and programs

Good Government (GG)

- Continue active involvement with Healthy Communities Surveillance and Management Project
- Continue to improve and expand City Wellness Program
- More emphasis to detail in daily park maintenance program
- Continue employee development programs
- Develop stronger partnerships with Park Foundation, outside agencies, and volunteer organizations
- Maintain CAPRA Accreditation
- Invest in Park facilities

People/Places (PP)

-
-
-
-
-
-
-

Key Performance Indicators (KPI's)

Measure	City		2018	2015	2016	2017
	Goal	Type	Long Term Goal	Actual	Estimated	Target
- Attendance at Fee Based Programs-	GG	Output	800,000	687,289	725,000	775,000
- Fee Base Revenue-	GG	Output	2,383,508	1,993,326	2,111,534	2,295,483
- Volunteers Hours/ Value-	GG	Outcome	20,000/\$430K	13,223/\$287K	15,000/\$327K	16,000/\$347K
- Customer Service Rating (1 to 5)	GG	Quality	5	4.78	4.8	4.8
- Non Subsidized Taxed Dollars - Goal 29%	GG	Output	16.8	18.1%	18.9%	16.5
-						
-						
-						
-						
-						
-						

Types: output, efficiency, effectiveness, quality, outcome, technology

2017 Significant Changes/Challenges/Opportunities (with a focus on solutions)

-
-
-
-
-

Parks Department - 201

Fund Summary - Full-Time Employees

Report ONLY Full-Time positions									
Position	2015	2016	6/30/2016	2017	Forecast				
	Actual	Amended Budget			Actual	Proposed Budget	2018	2019	2020
Staffing (Full-Time Employees)									
Non-Bargaining									
Park Superintendent/Executive Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director of Financial Services (Park Admin)	1.0	1.0	1.0	-	-	-	-	-	-
Financial Specialist IV	-	-	-	1.0	1.0	1.0	1.0	1.0	1.0
Financial Specialist III	1.0	1.0	1.0	-	-	-	-	-	-
Financial Specialist II	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Departmental System Specialist	1.0	1.0	1.0	-	-	-	-	-	-
Office Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Foreman V	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Park Maintenance Superintendent	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant I	1.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Operations Manager - Forester	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Park Grounds Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Superintendent IV	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Facilities Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Superintendent III	1.0	1.0	1.0	-	-	-	-	-	-
Foreman V	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director- Golf Operations	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Club Pro Municipal Golf Course	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Golf Course/Rink Manager	1.0	1.0	1.0	-	-	-	-	-	-
Superintendent V	1.0	1.0	1.0	2.0	2.0	2.0	2.0	2.0	2.0
Deputy Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Director- Recreation	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Fitness/Wellness Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Athletic Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Program Coordinator	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0
Center Supervisor	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Rum Village Park Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Naturalist	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Youth Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Program Supervisor	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Program Supervisor	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Director of Marketing & Promotions	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Project Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Foreman V	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Park Police II	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Horticulturists (replaces Supt. III)				1.0	1.0	1.0	1.0	1.0	1.0
HVAC Tech (New)				1.0	1.0	1.0	1.0	1.0	1.0
Foreman IV (New - Tree Maint Prog)			1.0	1.0	1.0	1.0	1.0	1.0	1.0
Custodian (MPAC)				1.0	1.0	1.0	1.0	1.0	1.0
MGR - Asst. Fac. Operations (MPAC)				1.0	1.0	1.0	1.0	1.0	1.0
Facilities Operations (MPAC)				1.0	1.0	1.0	1.0	1.0	1.0
Dir. of Marketing & Promotions (MPAC)				1.0	1.0	1.0	1.0	1.0	1.0
MGR - Interactive Marketing (MPAC)				1.0	1.0	1.0	1.0	1.0	1.0
Development Director (New)				1.0	1.0	1.0	1.0	1.0	1.0
Graphics Designer (New)				1.0	1.0	1.0	1.0	1.0	1.0
Program Coordinator (New)				1.0	1.0	1.0	1.0	1.0	1.0
Events Manager (New)				1.0	1.0	1.0	1.0	1.0	1.0
Total Non-Bargaining	50.0	51.0	52.0	60.0	60.0	60.0	60.0	60.0	60.0
Bargaining									
Plumber IV	2.0	2.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Electrician	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Construction Maint./Carpenter II	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Construction Maint./Carpenter III	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Construction Maint./Mason	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Painter IV	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Head Custodian	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Bldg. Maintenance- Custodian & Laborer	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Group Leader	5.0	5.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Building & Structure Maint	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Building & Structure Maint II	1.0	1.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Arborist II	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Arborist I	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Arborist/Weed Control	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Equipment Operator II	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Operator I	1.0	1.0	-	-	-	-	-	-	-
Heavy Equipment Operator II	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Job Leader	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Athletic Field Maintenance	2.0	2.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Mechanic IV	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Assist. Greens Supt - Change to Supt V	1.0	1.0	1.0	-	-	-	-	-	-
Zoo Staff - Bldg Structure Maint.	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Bargaining	39.0	39.0	38.0	37.0	37.0	37.0	37.0	37.0	37.0
Total Full-Time Employees	89.0	90.0	90.0	97.0	97.0	97.0	97.0	97.0	97.0

Explain Significant Staffing Changes Below:

2016 Mid Year added an Administrative Assistant I (Eva Ennis) - Requesting to add Horticulturists in place of Supt III (employee retiring) - Adding a new Foreman IV billed through the New PSA for the COSB Tree Maint. Program - Bringing on 5 positions from MPAC as we merge 3 into Facilities & Grounds, and 2 into Marketing & Events. New HVAC position is anticipated to recover costs from traditionally outsourced contracts and services. Development Director is a position that was previously eliminated, but is sought again to work with foundations as well as directly with donors and grants. The Graphic Designer, Program Coordinator and & Events Manager positions are to be funded from previous contracts and services.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
PARK DEPARTMENT FUND								
201-0000-311.00-00	GENERAL PROPERTY TAX	7,365,388	7,487,554	7,487,000	7,800,000	4,312,626	4,312,626	7,878,000
LEVEL	TEXT		TEXT AMT					
02	2017 PROPERTY TAX ESTIMATE - BASED ON TRENDS ESTIMATE 1% MORE THAN 2016 PROJECTED		7,878,000					
			7,878,000					

*		7,365,388	7,487,554	7,487,000	7,800,000	4,312,626	4,312,626	7,878,000
201-0000-312.02-00	AUTO EXCISE	518,334	514,154	520,000	520,000	255,582	255,582	520,000
LEVEL	TEXT		TEXT AMT					
02	ETIMATE BASED ON TRENDS		520,000					
			520,000					
201-0000-312.03-00	COMMERCIAL VEHICLE TAX	135,370	152,070	135,000	135,000	67,748	67,748	150,000
LEVEL	TEXT		TEXT AMT					
02	ESTIMATE BASED ON TRENDS		150,000					
			150,000					

*		653,704	666,224	655,000	655,000	323,330	323,330	670,000
201-0000-338.00-00	PILOT TRANSFERS IN	729,389	884,835	926,265	926,265	540,323	463,134	1,036,732
LEVEL	TEXT		TEXT AMT					
02	TRANSFER FROM COIT FUND TO REPLACE PILOT THAT THE PARKS DEPARTMENT USE TO RECEIVE		1,036,732					
			1,036,732					

*		729,389	884,835	926,265	926,265	540,323	463,134	1,036,732
201-0000-360.00-00	MISCELLANEOUS REVENUE	0	10,236	0	0	3,644	3,544	0
201-0000-360.51-00	INSURANCE REIMBURSEMENT	1,307	7,676	0	0	6,720	26	0
201-0000-360.90-00	SETTLEMENT FEES	411	0	0	0	0	0	0

*		1,718	17,912	0	0	10,364	3,570	0
201-0000-361.00-00	INTEREST EARNINGS	6,055	8,547	10,000	10,000	13,790	12,447	10,000
LEVEL	TEXT		TEXT AMT					
02	INTEREST ON INVESTMENTS ON FUND BALANCES		10,000					
			10,000					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
*		6,055	8,547	10,000	10,000	13,790	12,447	10,000
	201-0000-380.10-86 ENERGY REBATES	2,620	0	0	0	0	0	0
	201-0000-380.10-99 MISC. REIMBURSEMENTS	0	30,144	0	0	170	170	0
*		2,620	30,144	0	0	170	170	0
	201-0000-391.01-00 SALE OF FIXED ASSETS	5,865	1,104	0	0	0	0	0
*		5,865	1,104	0	0	0	0	0
**	PARK DEPARTMENT FUND	8,764,739	9,096,320	9,078,265	9,391,265	5,200,603	5,115,278	9,594,732

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
201-1100-354.00-00	ORDINANCE VIOLATION	675	25-	500	500	0	0	0
LEVEL	TEXT		TEXT AMT					
02	ORDINANCE VIOLATIONS CITED BY PARK RANGERS		500					
			500					

*		675	25-	500	500	0	0	0
201-1100-360.00-00	MISCELLANEOUS REVENUE	575	234	100	100	40	28	100
LEVEL	TEXT		TEXT AMT					
02	2015 ESTIMATE		100					
			100					

*		575	234	100	100	40	28	100
201-1100-362.03-01	PICNIC RENTALS	3,439	3,245	3,000	3,000	2,934	2,043	3,500
LEVEL	TEXT		TEXT AMT					
02	POTAWATOMI PARK PICNIC SITE RENTAL		3,000					
			3,000					
201-1100-362.03-02	PINHOOK PAVILLION	15,065	10,275	15,000	15,000	8,995	8,108	15,000
LEVEL	TEXT		TEXT AMT					
02	RENTAL OF PINHOOK PARK PAVILION		15,000					
			15,000					
201-1100-362.03-03	PICNIC SHELTER	26,171	20,663	25,000	25,000	14,948	12,545	25,000
LEVEL	TEXT		TEXT AMT					
02	PICNIC PAVILION RENTALS IN POTAWATOMI, RUM VILLAGE		25,000					
	SOUTHEAST AND O'BRIEN PARKS		25,000					

*		44,675	34,183	43,000	43,000	26,877	22,696	43,500

**	ADMINISTRATION	45,925	34,392	43,600	43,600	26,917	22,723	43,600

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
201-1101-347.01-40	LEASE OF STADIUM	150,000	75,000	75,000	75,000	45,000	15,000	75,000
LEVEL	TEXT		TEXT AMT					
02	LEASE OF COVELESKI STADIUM PER AGREEMENT		75,000					
			75,000					
201-1101-347.01-71	SITE MOWING	199,081	158,494	200,000	200,000	32,602	32,602	164,000
LEVEL	TEXT		TEXT AMT					
02	COMM INVESTIMNT LOT MAINTENANCE 101-1201-415-36-13		33,000					
	CODE ENFORCEMENT SITE MOWING 101-1201-415-36-13		167,000					
	TIF DISTRICT MOWING - VARIOUS ACCOUNTS		200,000					
201-1101-347.01-72	SNOW REMOVAL	0	0	0	0	18,600	18,600	0
201-1101-347.01-73	TREE MAINTENANCE	0	0	0	0	0	0	130,000
201-1101-347.01-75	DCI DTSB	0	0	0	0	0	0	400,000
LEVEL	TEXT		TEXT AMT					
02	PERSONNEL SERVICES		291,500					
	SUPPLIES		58,400					
	CONTRACTUALS		50,100					
			400,000					
201-1101-347.01-77	MPAC SMA/MARKETING	0	0	0	0	0	0	397,763
LEVEL	TEXT		TEXT AMT					
02	SERVICE MAINTENANCE AGREEMENT (SMA) WITH MPAC		397,763					
	FOR TRANSFER OF MPAC MAINTENANCE BUDGET INTO							
	VPA (FORMERLY PARKS)		397,763					
*		349,081	233,494	275,000	275,000	96,202	66,202	1,166,763
201-1101-360.00-00	MISCELLANEOUS REVENUE	46,209	68,941	48,600	48,600	38,546	34,169	48,600
LEVEL	TEXT		TEXT AMT					
02	FORESTRY FEES FOR TREE REMOVALS		20,000					
	MISCELLANEOUS		10,000					
	REDEVELOPMENT SNOW REMOVAL		18,600					
			48,600					
*		46,209	68,941	48,600	48,600	38,546	34,169	48,600
201-1101-367.00-00	DONATION PRIVATE SOURCES	0	0	0	0	650	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
*		0	0	0	0	650	0	0
	201-1101-380.02-20 OTHER DAMAGE REIMBURSEMT	10,459	0	0	0	0	0	0
	201-1101-380.10-99 MISC. REIMBURSEMENTS	524	0	0	0	1,282	1,282	0
		-----	-----	-----	-----	-----	-----	-----
*		10,983	0	0	0	1,282	1,282	0
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**	PARK MAINTENANCE	406,273	302,435	323,600	323,600	136,680	101,652	1,215,363

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
201-1102-347.01-19	SEASON PASS SALES	182,055	160,697	180,000	180,000	150,921	148,296	143,389
LEVEL	TEXT		TEXT AMT					
02	SEASON PASS SALES							
	ELBEL		36,500					
	ERSKINE		92,889					
	STUDE		14,000					
	PRE KEEGAN 2017 SEASON PASS SALES \$180,000							
			143,389					
201-1102-347.01-20	GOLF COURSE GREEN FEES	428,023	428,136	460,000	460,000	308,330	183,616	595,372
LEVEL	TEXT		TEXT AMT					
02	DAILY GRREEN FEES							
	ELBEL		246,791					
	ERSKINE		292,691					
	STUDE		55,890					
	PRE KEEGAN 2017 DAILY GREEN FEES \$460,000							
			595,372					
201-1102-347.01-22	GOLF CART RENTALS	446,786	417,256	450,000	450,000	283,007	173,335	413,239
LEVEL	TEXT		TEXT AMT					
02	CART RENTALS							
	ELBEL		201,139					
	ERSKINE		189,600					
	STUDE		22,500					
	PRE KEEGAN 2017 CART RENTAL BUDGET \$450,000							
			413,239					
201-1102-347.01-23	PRO SHOP RETAIL SALES	122,554	133,028	140,000	140,000	62,052	42,929	134,127
LEVEL	TEXT		TEXT AMT					
02	PRO SHOP/MERCHANDISE SALES							
	ELBEL		74,791					
	ERSKINE		57,334					
	STUDE		2,002					
	PRE KEEGAN 2017 BUDGET:							
	2016 BUDGET FOR REVENUE/PRO SHOP RETAIL \$140,000							
	INCREASED ACCT 201.1102.452.22.29 TO ALIGN \$42K							
	PURCHASES WITH PRIOR YEARS PURCHASES.							
			134,127					
201-1102-347.01-25	DRIVING RANGE	17,026	15,247	19,000	19,000	14,384	9,480	15,436
LEVEL	TEXT		TEXT AMT					
02	DRIVING RANGE FEES							
	ELBEL		15,436					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
	PRE KKEGAN 2017 DRIVING RANGE BUDGET \$19,000		15,436					
201-1102-347.01-26	GIFT CERTIFICATES	5,184-	3,194	0	0	6,507	1,240	0
201-1102-347.01-30	CONCESSION	0	0	0	0	0	0	204,865
LEVEL	TEXT		TEXT AMT					
02	CONCESSION REVENUE - ALL TYPES							
	ELBEL		117,550					
	ERSKINE		81,351					
	STUDE		5,964					
	WILL SEPARATE REVENUE BY TYPE (FOOD, BEVERAGE, OR ALCOHOL) AT TIME OF SALE AND P(OST ACCORDINGLY							
			204,865					
201-1102-347.01-34	SPECIAL EVENTS\MISC.	0	0	10,000	10,000	0	0	0
LEVEL	TEXT		TEXT AMT					
02	RENTAL OF CLUBHOUSES FOR PRIVATE PARTIES \$10,000 REMOVED 2017 BUDGET DOLLARS TO COMPLY WITH KEEGAN RECOMMENDATIONS							
201-1102-347.01-35	FOOD SALES	48,847	64,032	55,000	55,000	43,640	26,300	0
LEVEL	TEXT		TEXT AMT					
02	REMOVED TO COMPLY WITH KEEGAN RECOMMENDATION PRE KEEGAN 2017 BUDGET AMOUNTS 2016 BUDGET WAS \$55,000 INCREASE TO ALIGN WITH 201.1102.452.22.30-\$16,500 FOR PURCHASING CONCESSION INVENTORY							
201-1102-347.01-37	NON-ALCOHOLIC BEVERAGES	39,500	40,969	51,000	51,000	28,541	16,793	0
LEVEL	TEXT		TEXT AMT					
02	REMOVED TO COMPLY WITH KEEGAN RECOMMENDATION 2017 BUDGET PRE KEEGAN 2016 BUDGET - \$51,000 TO ALIGN WITH INCREASE 201.1102.452.22.30-\$15,300 FOR PURCHASING INVENTORY							
201-1102-347.01-38	ALCOHOLIC BEVERAGE SALES	79,811	95,316	90,000	90,000	69,198	42,043	0
LEVEL	TEXT		TEXT AMT					
02	REMOVED PER KEEGAN RECOMMENDATIONS PRE KEEGAN 2017 BUDGET 2016 BUDGET - \$90,000 TO ALIGN INCREASE IN 201.1102.452.22.30-\$27,000 WITH INCREASE IN CONCESSIONS INVENTORY							
201-1102-347.01-39	GOLF OUTINGS	4,603	2,846	5,000	5,000	1,328	1,328	0
LEVEL	TEXT		TEXT AMT					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
02	REMOVED PER KEEGAN RECOMMENDATION PRE KEEGAN 2017 BUDGET \$5,000							
	201-1102-347.99-00 CASH OVER/SHORT	69	145	0	0	672-	701-	0
*		1,364,090	1,360,866	1,460,000	1,460,000	967,236	644,659	1,506,428
	201-1102-360.00-00 MISCELLANEOUS REVENUE	5,054	9,056	6,000	6,000	1,061	883	13,506
LEVEL	TEXT		TEXT AMT					
02	KEEGAN OTEHR REVENUE RECOMMENDATION							
	ELBEL		4,593					
	ERSKINE		7,649					
	STUDE		1,264					
	PRE KEEGAN 2017 BUDGET							
	JUNIOR GOLF/TOUR REVENUES, MISC - \$6,000		13,506					
*		5,054	9,056	6,000	6,000	1,061	883	13,506
	201-1102-380.10-99 MISC. REIMBURSEMENTS	169	0	0	0	307	307	0
*		169	0	0	0	307	307	0
**	GOLF COURSES	1,369,313	1,369,922	1,466,000	1,466,000	968,604	645,849	1,519,934

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
201-1103-347.01-10	SWIMMING POOL	35,450	35,833	35,000	35,000	42,088	13,451	49,000
LEVEL	TEXT		TEXT AMT					
02	POTAWATOMI POOL		29,000					
	KENNEDY WATER PLAYGROUND		20,000					
			49,000					
201-1103-347.01-35	FOOD SALES	3,684	2,343	4,000	4,000	915	915	2,000
LEVEL	TEXT		TEXT AMT					
02	ICE RINK CONCESSIONS		2,000					
			2,000					
201-1103-347.01-37	NON-ALCOHOLIC BEVERAGES	6,077	3,634	7,000	7,000	1,754	1,754	3,500
LEVEL	TEXT		TEXT AMT					
02	ICE RINK CONCESSIONS		3,500					
			3,500					
201-1103-347.01-50	EAST RACEWAY	34,979	43,005	39,000	39,000	29,680	9,090	54,125
201-1103-347.01-60	ICE SKATING	46,738	34,801	55,000	55,000	18,047	18,047	36,000
LEVEL	TEXT		TEXT AMT					
02	HOWARD PARK ICE RINK SKATING FEES		36,000					
			36,000					
201-1103-347.01-62	SKATE RENTAL\SHARP\LCKRS	11,479	8,005	17,000	17,000	4,107	4,107	5,000
LEVEL	TEXT		TEXT AMT					
02	RENTAL OF SKATES AT HOWARD PARK ICE RINK		5,000					
			5,000					
201-1103-347.01-90	RECREATION	8,280	7,969	11,640	11,640	10,294	7,652	7,060
LEVEL	TEXT		TEXT AMT					
02	LEARN TO SWIM		7,060					
			7,060					
201-1103-347.99-00	CASH OVER/SHORT	380-	336	0	0	143	32	0
*		146,307	135,926	168,640	168,640	107,028	55,049	156,685
201-1103-360.00-00	MISCELLANEOUS REVENUE	190	855	0	0	0	0	0
*		190	855	0	0	0	0	0
**	RECREATION	146,497	136,781	168,640	168,640	107,028	55,049	156,685

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
201-1104-347.01-80	ZOO	195	0	0	0	0	0	0
LEVEL	TEXT		TEXT AMT					
02	GATE FEES							
	ZOO OPERATED BY POTAWATOMI ZOOLOGICAL SOCIETY							
201-1104-347.01-83	EDUCATION RECEIPTS	70	0	0	0	0	0	0
LEVEL	TEXT		TEXT AMT					
02	ZOO OPERATED BY POTAWATOMI ZOOLOGICAL SOCIETY							
		-----	-----	-----	-----	-----	-----	-----
*		265	0	0	0	0	0	0
201-1104-360.00-00	MISCELLANEOUS REVENUE	48	0	0	0	0	0	0
LEVEL	TEXT		TEXT AMT					
02	FACILITY RENTALS, MISC REVENUES							
	ZOO OPERATED BY POTAWATOMI ZOOLOGICAL SOCIETY							
		-----	-----	-----	-----	-----	-----	-----
*		48	0	0	0	0	0	0
		-----	-----	-----	-----	-----	-----	-----
**	POTAWATOMI ZOO	313	0	0	0	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
201-1108-380.10-99	MISC. REIMBURSEMENTS	90,910	92,089	99,694	99,694	37,958	37,958	96,725
LEVEL	TEXT		TEXT AMT					
02	REIMBURSEMENT FOR GRAFFITI ABATEMENT EXPENSE		96,725					
			96,725					
*		90,910	92,089	99,694	99,694	37,958	37,958	96,725
**	GRAFFITI REMOVAL	90,910	92,089	99,694	99,694	37,958	37,958	96,725

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
201-1110-331.01-80	GRANTS	0	0	0	0	0	0	95,000
LEVEL	TEXT		TEXT AMT					
02	GRANTS TO BE PURSUED AND RECEIVED BY THE NEW DEVELOPMENT DIRECTOR		95,000					
			95,000					
		-----	-----	-----	-----	-----	-----	-----
*		0	0	0	0	0	0	95,000
201-1110-347.01-77	MPAC SMA/MARKETING	0	0	0	0	0	0	254,821
LEVEL	TEXT		TEXT AMT					
02	MPAC MARKETING		254,821					
			254,821					
201-1110-347.01-79	DCI SMA	0	0	0	0	0	0	220,650
LEVEL	TEXT		TEXT AMT					
02	PER AP AND BP - DCI SMA		220,650					
			220,650					
		-----	-----	-----	-----	-----	-----	-----
*		0	0	0	0	0	0	475,471
**	MARKETING & EVENTS	0	0	0	0	0	0	570,471
***	PARK DEPARTMENT FUND	10,823,970	11,031,939	11,179,799	11,492,799	6,477,790	5,978,509	13,197,510

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
PARK DEPARTMENT FUND								
201-1100-452.10-01	REGULAR	412,996	405,520	400,428	400,428	278,088	215,037	286,161
LEVEL	TEXT		TEXT AMT					
02	1 SUPERINTENDENT- PARK (TITLE CHANGE)		93,636					
	1 DIRECTOR-FINANCIAL SERVICES (PARK ADMIN)MOVED GF							
	1 FINANCIAL SPECIALIST IV (UPGRADE BP FROM FS III)		46,435					
	1 FINANCIAL SPECIALIST II		37,488					
	1 FINANCIAL SPECIALIST II		37,488					
	ADMINISTRATIVE ASSISTANT I		38,951					
	1 OFFICE MANAGER		35,826					
	1 FOREMAN V(PARK POLICE SUPERVISOR)-MOVED TO MAINT UNDER SALARY CAP		3,663-					
			286,161					
201-1100-452.10-02	HOURLY	66,619	70,722	69,796	69,796	42,751	32,057	0
LEVEL	TEXT		TEXT AMT					
02	2 PARK POLICE II @ \$34,898 - MOVED TO MAINT							
201-1100-452.10-03	PART-TIME STAFF	61,200	70,057	23,400	23,400	35,842	27,822	0
LEVEL	TEXT		TEXT AMT					
02	SEASONAL PARK RANGERS - MOVED TO MAINT							
201-1100-452.10-04	OVERTIME	11,068	13,148	15,000	15,000	1,534	839	0
LEVEL	TEXT		TEXT AMT					
02	OVERTIME FOR PARK RANGERS - MOVED TO MAINT							
201-1100-452.10-09	PERMANENT PART TIME	0	5,131	45,438	45,138	14,489	9,419	30,925
LEVEL	TEXT		TEXT AMT					
02	PART TIME OFFICE STAFF							
	OFFICE STAFF-		16,120					
	MISCELLANEOUS PART TIME		14,805					
			30,925					
201-1100-452.10-11	PARK BOARD STIPEND	1,200	900	2,000	2,000	0	0	2,000
LEVEL	TEXT		TEXT AMT					
02	PARK BOARD STIPEND - 4 X \$500.00 PER YEAR PAID IN DECEMBER		2,000					
			2,000					
201-1100-452.11-01	FICA - REGULAR	41,015	41,785	42,539	42,539	28,003	21,398	24,410
LEVEL	TEXT		TEXT AMT					
02	REGULAR SALARIES							
	\$319,085 X 7.65%=		24,410					
			24,410					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
201-1100-452.11-04	PERF - REGULAR	54,957	54,805	54,345	54,345	32,375	24,061	32,050
LEVEL	TEXT		TEXT AMT					
02	REGULAR, HOURLY, OVERTIME SALARIES \$286,161 X 11.2%=		32,050 32,050					
201-1100-452.11-07	UNEMPLOYMENT COMP	1,472	1,395	1,388	1,388	570	349	1,388
LEVEL	TEXT		TEXT AMT					
02	ESTIMATED UNEMPLOYMENT COMPENSATION FOR ADMINISTRATION DIVISION BASED ON 0.25% OF PAYROLL		1,388 1,388					
201-1100-452.11-08	GROUP INSURANCE - HEALTH	92,824	106,886	132,120	132,120	78,615	63,024	93,876
LEVEL	TEXT		TEXT AMT					
02	--LONG TERM DISABILITY-- 6 EMP X \$4 X 24 PAY PERIODS --GROUP HEALTH-- INS COVERAGE- 6 EMP X \$647.92 X 24 PAY PERIODS 1 EMP X \$65 X 24 PAY PERIODS		576 93,300 93,876					
201-1100-452.11-09	GROUP INSURANCE - LIFE	1,255	1,195	1,200	1,200	727	575	720
LEVEL	TEXT		TEXT AMT					
02	6 EMP X \$5 X 24 PAY PERIODS		720 720					
201-1100-452.11-12	AUTO ALLOWANCE	0	0	0	300	1,867	1,600	0
201-1100-452.11-24	CELL PHONE ALLOWANCE	880	1,320	1,320	1,320	935	715	1,320
LEVEL	TEXT		TEXT AMT					
02	2 EMPLOYEES @ \$660/YR		1,320 1,320					
* PERSONNEL SERVICES		745,486	772,864	788,974	788,974	515,796	396,896	472,850
201-1100-452.21-02	STATIONERY & PRINTING	2,893	2,382	1,000	1,000	139	139	1,000
LEVEL	TEXT		TEXT AMT					
02	MATERIALS AND SUPPLIES		1,000 1,000					
201-1100-452.21-03	CENTRAL STORES - OFFICE	2,367	2,247	4,000	4,000	1,745	1,449	3,762

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
201-1100-452.21-04	OTHER -OFFICE SUPPLIES	7,283	8,567	9,000	9,000	5,966	4,261	9,000
201-1100-452.21-05	SMALL OFFICE EQUIPMENT	11,446	600	1,000	1,000	960	960	1,000
201-1100-452.22-05	UNIFORMS	816	1,366	1,500	1,500	252	252	0
LEVEL	TEXT		TEXT AMT					
02	UNIFORMS FOR PARK RANGERS- FULL AND PART TIME MOVED TO MAINT							
	201-1100-452.22-24 OPERATION/MAINT. SUPPLIES	11,482	12,077	7,125	7,125	4,713	4,567	4,750
LEVEL	TEXT		TEXT AMT					
02	MISC COMPUTER, OTHER SUPPLIES		4,750					
			4,750					
	201-1100-452.23-01 BUILDING MATERIALS	850	5,670	0	0	0	0	0
	201-1100-452.23-20 SMALL TOOLS & EQUIPMENT	24,809	5,961	0	0	0	0	0
	201-1100-452.23-99 REPAIR & MAINT. MATERIALS	8,450	0	0	0	0	0	0
	* SUPPLIES	70,396	38,870	23,625	23,625	13,775	11,627	19,512
	201-1100-452.31-01 LEGAL	400	25,862	0	0	25	25	0
	201-1100-452.31-06 OTHER PROFESSIONAL SVCS	86,849	3,155	0	0	0	0	0
	201-1100-452.31-70 ADM FEE ALLOCATION	31,234	44,616	31,066	31,066	18,123	15,534	36,485
LEVEL	TEXT		TEXT AMT					
02	2017 FIXED COST ALLOCATION - ADMIN FEE		36,485					
			36,485					
	201-1100-452.31-71 CENTRAL STORES ALLOCATION	2,280	2,476	2,570	2,570	1,498	1,284	2,858
LEVEL	TEXT		TEXT AMT					
02	2017 FIXED COST ALLOCATION - CENTRAL STORES		2,858					
			2,858					
	201-1100-452.31-72 GIS ALLOCATION	10,296	10,811	34,056	34,056	19,866	17,028	0
LEVEL	TEXT		TEXT AMT					
02	2017 FIXED COST ALLOCATION - GIS ADMIN FEE SEE IT ALLOCATION							
	201-1100-452.31-75 311 CALL CENTER ALLOC	0	0	15,332	15,332	2,038	1,511	0
LEVEL	TEXT		TEXT AMT					
02	#9 311 CALL CENTER ALLOCATION SEE IT ALLOCATION							
	201-1100-452.32-02 POSTAGE	2,111	5,084	2,375	2,375	5,135	4,747	2,375
	201-1100-452.32-22 TRAVEL - AIRFARE	1,294	389	2,850	2,850	0	0	2,850
	201-1100-452.32-23 TRAVEL - HOTEL	980	1,392	1,425	1,425	215	537	1,425
	201-1100-452.32-24 TRAVEL - MEALS	596	334	475	475	0	0	475
	201-1100-452.32-25 TRAVEL - OTHER	1,750	2,084	0	0	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
201-1100-452.33-03	PROMOTIONAL - PARK DEPT.	400	400	0	0	845	845	0
201-1100-452.34-02	LIABILITY INSURANCE	225,696	0	98,756	98,756	60,120	51,890	119,335
LEVEL	TEXT		TEXT AMT					
02	2017 FIXED COST ALLOCATION - LIABILITY INS		119,335					
			119,335					
201-1100-452.36-04	COMPUTER EQUIPMENT	40,452	34,187	33,745	33,745	19,684	16,872	748,893
LEVEL	TEXT		TEXT AMT					
02	2017 FIXED COST ALLOCATION-INFORMATION TECHNOLOGY		748,893					
			748,893					
201-1100-452.39-01	REFNDS,AWARDS,IMDEMNITIES	2,063	2,234	2,000	2,000	2,108	1,440	4,000
LEVEL	TEXT		TEXT AMT					
02	REFUNDS FOR PARK RENTALS		4,000					
	INCREASED BY \$2,000 - PINHOOK HAS A \$100 DEPOSIT FOR ALL RENTALS, WHICH IS A REFUNDABLE DEPOSIT PLUS ANY STORM DAMAGE, AND VARIOUS OTHER REASONS		4,000					
201-1100-452.39-10	SUBSCRIPTIONS-REC	1,801	1,313	0	0	0	0	0
201-1100-452.39-11	DUES	360	360	1,900	1,900	1,250	1,250	1,900
LEVEL	TEXT		TEXT AMT					
02	INDIANA PARKS AND RECREATION ASSOC NATIONAL RECREATION AND PARKS ASSOC							
201-1100-452.39-38	BAD DEBT/UNCOLLECT NSF CK	10	0	0	0	0	0	0
201-1100-452.39-70	EDUCATION & TRAINING	1,239	1,305	1,900	2,165	475	225	1,425
201-1100-452.39-89	CONTRACT SERVICES/CHARGES	111,731	33,770	15,400	15,400	14,118	12,573	15,400
LEVEL	TEXT		TEXT AMT					
02	VERMONT SYSTEMS RECIRAC SOWIWARE MAININENANCE AGREEMENT		5,400					
	VARIOUS SERVICES AND REPAIRS- VENDORS UNKNOWN		10,000					
			15,400					
* OTHER SERVICES & CHARGES		521,542	169,772	243,850	244,115	145,500	125,761	937,421
201-1100-452.43-02	MOTOR EQUIPMENT	82,867	0	0	0	0	0	0
* CAPITAL		82,867	0	0	0	0	0	0
** ADMINISTRATION		1,420,291	981,506	1,056,449	1,056,714	675,071	534,283	1,429,783

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
201-1101-452.10-01	REGULAR	464,224	479,018	486,660	486,660	303,141	226,097	739,692
LEVEL	TEXT		TEXT AMT					
02	1 PARK MAINTENANCE SUPERINTENDENT..		63,985					
	1 PARK GROUNDS MANAGER..		60,339					
	1 FACILITIES MANAGER..		60,339					
	1 SUPERINTENDENT IV..		53,060					
	1 SUPERINTENDENT IV		53,060					
	1 OPERATIONS MANAGER- FORESTER (FORMERLY FORESTER)		60,339					
	1 SUPERINTENDENT III							
	1 FOREMAN V		47,892					
	1 ADMINISTRATIVE ASSISTANT I..		38,951					
	1 HVAC TECH (NEW)..		47,892					
	1 FOREMAN V (STEVE O - RANGER TRFR FROM 1100)		47,892					
	1 FOREMAN IV - NEW TREE MAINT -- K6LSBT		40,976					
	1 CUSTODIAN - NEW - KIMPAC		24,484					
	1 MGR-ASST FAC. OPER. - NEW -- KIMPAC		34,926					
	1 FACILITY OPERATIONS - NEW -- KIMPAC		57,665					
	1 HORTICULTURIST - REPLACED SUPT III - KIHORT		47,892					
			739,692					
201-1101-452.10-02	HOURLY	1,340,262	1,386,057	1,379,893	1,379,893	835,479	627,415	1,449,689
LEVEL	TEXT		TEXT AMT					
02	2 ARBORIST II (\$20.98/HR)..		87,277					
	1 BUILDING&STRUCTURAL MAINTENANCE II (\$20.98/HR)..		43,638					
	1 CONSTRUCTION MAINT./CARPENTER III (\$20.98/HR)..		43,638					
	1 ELECTRICIAN (\$20.98/HR)..		43,638					
	2 PLUMBER IV (\$20.98/HR)..		87,277					
	1 BUILDING & STRUCTURAL MAINTENANCE (\$20.24/HR)..		42,099					
	1 CONSTRUCTION MAINT./CARPENTER II (\$20.24/HR)..		42,099					
	1 CONSTRUCTION MAINT/MASON (\$20.24/HR)..		42,099					
	2 JOB LEADER (\$19.84/HR)..		82,534					
	3 ARBORIST I (\$19.31/HR)..		120,494					
	2 MECHANIC IV (\$19.06/HR)..		79,290					
	1 PAINTER IV (\$19.06/HR)..		39,645					
	1 HEAVY EQUIPMENT OPERATOR I(\$18.85/HR)..		39,208					
	1 ARBORIST/WEED CONTROL (\$18.57/HR)..		38,626					
	6 GROUP LEADER (\$18.57/HR)		231,756					
	1 ATHLETIC FIELD MAINTENANCE (\$17.58/HR)..		36,566					
	2 EQUIPMENT OPERATOR II (\$17.39/HR)..		72,342					
	1 OPERATOR I (\$16.89/HR)..		35,131					
	4 HEAD CUSTODIAN (\$16.73/HR)..		139,194					
	1 BUILDING MAINTENANCE- CUSTODIAN & LABORER (\$16.03/HR)..		33,342					
	2 PARK RANGER - TRANSFERRED FROM 1100		69,796					
			1,449,689					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
201-1101-452.10-03	PART-TIME STAFF	388,065	272,704	395,580	341,580	200,695	90,542	429,312
LEVEL	TEXT		TEXT AMT					
02	SEASONAL EMPLOYEES-							
	K61AMT - ATHLETIC FIELD MAINTENANCE		36,000					
	61COV - COVELESKI MAINTENANCE		5,500					
	K61ERM - EAST RACE MAINTENANCE		10,300					
	K61FOR - FORESTRY		7,060					
	K61KPL - KENNEDY POOL MAINTENANCE		4,320					
	K1CMOW -CENTRALIZED MOWING (CITY OWNED PROPERTIES)		80,000					
	K61PMT - PLAZA MAINTENANCE		27,500					
	K61PPL - POTAWATOMI POOL MAINTENANCE		7,500					
	K61GMT - GROUNDS MAINTENANCE (PARK PROPERTIES)		201,400					
	K61RMT - SKILLED TRADES		10,000					
	K61ADM - ADJUSTMENT FOR INCREASE IN MINIMUM WAGE		6,000					
	K60SEC - PARK SECURITY -- TRFR FROM 1100		23,400					
	K61SBT - TREE MAINT. -- NEW		10,332					
			429,312					
201-1101-452.10-04	OVERTIME	64,868	64,067	62,000	62,000	39,353	16,988	90,096
LEVEL	TEXT		TEXT AMT					
02	OVERTIME FOR FULL AND PART TIME							
	K61RMT		8,000					
	K61FOR		15,000					
	K61GMT		19,000					
	K61AMT		10,000					
	K61PMT		5,000					
	K1CMOW		5,000					
	K60SEC		15,000					
	K1MPAC		13,096					
			90,096					
201-1101-452.10-05	TEMPORARY SERVICES	0	0	0	0	0	0	3,000
LEVEL	TEXT		TEXT AMT					
02	K1MPAC		3,000					
			3,000					
201-1101-452.10-09	PERMANENT PART TIME	13,519	102,085	14,000	68,000	69,352	44,344	14,000
LEVEL	TEXT		TEXT AMT					
02	FORESTRY SECRETARY- 0.60 FTE		14,000					
			14,000					
201-1101-452.10-14	PRODUCTIVITY BONUS	0	8,875	8,000	8,000	0	0	0
LEVEL	TEXT		TEXT AMT					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
02	PER TEAMSTER CONTRACT- AWARDED FOR MEETING ESTABLISHED PRODUCTIVITY GOALS DURING THE YEAR							
	201-1101-452.11-01 FICA - REGULAR	168,640	173,590	179,479	179,479	106,589	73,550	208,523
LEVEL	TEXT		TEXT AMT					
02	ALL SALARIES \$2,725,789 X 7.65% =		208,523 208,523					
	201-1101-452.11-04 PERF - REGULAR	208,395	214,568	216,978	216,978	131,534	97,360	255,385
LEVEL	TEXT		TEXT AMT					
02	REGULAR, HOURLY. OVERTIME SALARIES \$2,280,223 X 11.2%=		255,385 255,385					
	201-1101-452.11-07 UNEMPLOYMENT COMP	5,534	5,909	5,830	5,830	2,567	1,459	7,771
LEVEL	TEXT		TEXT AMT					
02	ESTIMATED UNEMPLOYMENT COMPENSATION FOR MAINTENANCE DIVISION BASED ON 0.25% OF PAYROLL		7,771 7,771					
	201-1101-452.11-08 GROUP INSURANCE - HEALTH	414,218	484,293	599,304	599,304	369,651	296,393	757,632
LEVEL	TEXT		TEXT AMT					
02	----- LONG TERM DISABILITY 54 EMPLOYEES X \$4.00 X 24 PAY PERIODS -----		4,992					
	GROUP HEALTH INSURANCE:..... 48 EMP X \$647.92 X 24 PAY PERIODS INS REBATE 4 EMP X \$65.00 X 24 PAY PERIODS (EMPLOYEE COVERED BY NON CITY POLICY) (1 EMPLOYEES COVERED BY CITY EMPL SPOUSE- NO COST)		746,400 6,240 757,632					
	201-1101-452.11-09 GROUP INSURANCE - LIFE	5,286	5,110	5,280	5,280	3,142	2,510	6,240
LEVEL	TEXT		TEXT AMT					
02	LIFE: 52 EMPLOYEES \$5 X 24 PAY PERIODS		6,240 6,240					
	201-1101-452.11-10 CLOTHING\SHOE ALLOWANCE	8,155	7,809	7,600	7,600	8,277	8,218	7,800
LEVEL	TEXT		TEXT AMT					
02	CLOTHING ALLOWANCE FOR 36 UNION EMPLOYEES PER CONTRACT- \$200 EACH		7,800					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
	(FORESTRY CREW- EXTRA \$100 PER EMPLOYEE)		7,800					
201-1101-452.11-11	TOOL ALLOWANCE	3,035	3,964	3,250	3,250	1,207	1,207	3,575
LEVEL	TEXT		TEXT AMT					
02	PER TEAMSTERS CONTRACT: 11 POSITIONS QUALIFY FOR TOOL ALLOWANCE @ \$325		3,575 3,575					
201-1101-452.11-22	PARKING ALLOWANCE	0	0	0	0	0	0	1,620
LEVEL	TEXT		TEXT AMT					
02	PARKING - MPAC		1,620 1,620					
201-1101-452.11-24	CELL PHONE ALLOWANCE	3,240	2,985	3,240	3,240	2,104	1,807	4,980
LEVEL	TEXT		TEXT AMT					
02	CELL PHONE ALLOWANCE		4,980 4,980					
201-1101-452.11-99	OTHER FRINGE BENEFITS	2,200	1,805	2,500	2,500	1,679	0	2,500
LEVEL	TEXT		TEXT AMT					
02	ADDITIONAL RETIREMENT FUNDING BY EMPLOYER FOR TEAMSTERS		2,500 2,500					
* PERSONNEL SERVICES		3,089,641	3,212,839	3,369,594	3,369,594	2,074,770	1,487,891	3,981,815
201-1101-452.21-02	STATIONERY & PRINTING	1,542	1,321	665	665	246	246	1,665
LEVEL	TEXT		TEXT AMT					
02	MATERIALS AND SUPPLIES		1,665 1,665					
201-1101-452.21-03	CENTRAL STORES - OFFICE	0	29	380	380	226	226	768
201-1101-452.21-04	OTHER -OFFICE SUPPLIES	2,108	3,604	3,325	3,525	2,110	1,603	4,075
201-1101-452.21-05	SMALL OFFICE EQUIPMENT	6,947	0	0	0	0	0	0
201-1101-452.22-01	CENTRAL SERVICE GASOLINE	213,377	145,158	218,000	218,000	66,391	55,863	220,190
LEVEL	TEXT		TEXT AMT					
02	88,076 GALLONS X \$2.50 PER GALLON		220,190 220,190					
201-1101-452.22-05	UNIFORMS	2,041	0	0	0	0	0	2,200

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
LEVEL	TEXT		TEXT AMT					
02	K60SEC		1,500					
	KIMPAC		700					
			2,200					
	201-1101-452.22-15 OTHER - CLEANING SUPPLIES	710	229	475	475	0	0	475
	201-1101-452.22-20 C.S.- MEDICAL/SAFETY	0	124	970	970	880	880	970
LEVEL	TEXT		TEXT AMT					
02	REGULAR SUPPLIES		2,100					
			2,100					
	201-1101-452.22-21 HOUSEHOLD, LAUNDRY, CLEAN	0	0	0	0	0	0	19,500
LEVEL	TEXT		TEXT AMT					
02	KIMPAC		19,500					
			19,500					
	201-1101-452.22-22 OTHER - MEDICAL/SAFETY	190	0	0	0	0	0	0
	201-1101-452.22-24 OPERATION/MAINT. SUPPLIES	131,099	92,411	100,395	102,746	64,122	52,252	126,807
LEVEL	TEXT		TEXT AMT					
02	REGULAR SUPPLIES		126,807					
			126,807					
	201-1101-452.22-25 PLANTS CHEM. SEED & FERT.	12,471	10,104	18,750	19,164	7,807	6,763	70,725
LEVEL	TEXT		TEXT AMT					
02	K61AMT		2,875					
	K61ERM		500					
	K61FOR		5,100					
	K61GMT		10,000					
	K61PMT		750					
	K61RMT		1,500					
	KLDTSB		50,000					
			70,725					
	201-1101-452.22-99 GAS OTHER	1,716	207	2,905	2,905	0	0	2,905
LEVEL	TEXT		TEXT AMT					
02	1162 GALLONS X \$2.50 PER GALLON		2,905					
			2,905					
	201-1101-452.23-01 BUILDING MATERIALS	57,135	32,743	50,450	56,238	37,499	30,635	56,950
	201-1101-452.23-10 REPAIR PARTS	36,707	37,680	40,275	40,428	24,431	19,369	42,775
LEVEL	TEXT		TEXT AMT					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
02	REGULAR		42,775 42,775					
	201-1101-452.23-20 SMALL TOOLS & EQUIPMENT	29,601	12,248	22,448	23,183	10,700	6,023	38,114
	201-1101-452.23-99 REPAIR & MAINT. MATERIALS	67,206	60,424	73,345	77,304	34,515	27,935	77,470
	* SUPPLIES	562,850	396,282	532,383	545,983	248,927	201,794	665,589
	201-1101-452.31-01 LEGAL	0	0	0	250	33	33	0
	201-1101-452.31-06 OTHER PROFESSIONAL SVCS	0	1,808	0	0	0	0	0
	201-1101-452.31-70 ADM FEE ALLOCATION	150,657	143,784	166,281	166,281	96,999	83,142	180,384
LEVEL	TEXT		TEXT AMT					
02	FIXED ALLOCATION FEE		180,384 180,384					
	201-1101-452.31-71 CENTRAL STORES ALLOCATION	11,784	13,597	15,003	14,753	8,750	7,500	18,553
LEVEL	TEXT		TEXT AMT					
02	2015 FIXED COST ALLOCATION CENTRAL STORES		18,553 18,553					
	201-1101-452.31-73 PRINT SHOP ALLOCATION	0	0	1,440	1,440	840	720	1,418
LEVEL	TEXT		TEXT AMT					
02	FIXED ALLOCATION FEE - PRINT SHOP		1,418 1,418					
	201-1101-452.32-01 FREIGHT	1-	0	0	0	0	0	0
	201-1101-452.32-02 POSTAGE	2,489	2,370	500	500	117	117	500
	201-1101-452.32-04 TELEPHONE	30,613	33,561	33,624	33,524	19,848	16,374	30,492
LEVEL	TEXT		TEXT AMT					
02	VOIP- 89 PHONES @ \$20/MO X 12 MONTHS NON VOIP PHONES/HOT SPOTS		21,360 9,132 30,492					
	201-1101-452.32-05 OTHER COMM/TRANS	10,423	15,463	11,050	11,150	7,838	7,507	12,132
LEVEL	TEXT		TEXT AMT					
02	BUILDING ALARMS		12,132 12,132					
	201-1101-452.32-22 TRAVEL - AIRFARE	0	0	0	0	621	0	750
	201-1101-452.32-23 TRAVEL - HOTEL	0	239	500	500	0	0	1,650
	201-1101-452.32-24 TRAVEL - MEALS	41	31	500	400	23	23	700
	201-1101-452.32-25 TRAVEL - OTHER	0	0	0	100	10	10	150

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
201-1101-452.33-01	PROMOTIONAL SUPPLIES	0	0	0	0	0	0	380
201-1101-452.33-02	PUBLICATION LEGAL NOTICE	156	0	380	1,130	379	379	0
201-1101-452.35-01	ELECTRIC	279,315	306,974	280,000	279,250	175,430	146,907	280,000
201-1101-452.35-02	GAS	93,146	78,924	90,000	90,000	41,244	40,177	90,000
201-1101-452.35-03	TRASH REMOVAL	4,521	3,434	5,500	7,600	4,772	3,270	15,500
LEVEL	TEXT		TEXT AMT					
02	K61ADM		5,500					
	K61GMT		10,000					
			15,500					
201-1101-452.35-04	WATER	66,110	56,953	50,000	50,000	44,767	34,161	50,000
201-1101-452.36-01	BUILDINGS	3,396	5,188	3,500	5,550	3,512	3,512	432,721
LEVEL	TEXT		TEXT AMT					
02	K61RMT - COVELESKI STADIUM MAINTENANCE		3,500					
	KIMPAC - MORRIS PERF. ARTS (CDI)		129,321					
	K1PRKG - PARKING GARAGES/ENFOR (CDI)- REMOVED							
	KLDTSB - DOWNTOWN SOUTH BEND (CDI)		299,900					
	K1WSMS - WEST SIDE MAIN ST (CDI) - REMOVED							
			432,721					
201-1101-452.36-02	OFFICE EQUIPMENT	7,768	8,078	8,000	8,000	5,841	5,841	8,000
LEVEL	TEXT		TEXT AMT					
02	COPIER LEASE MOVED TO 37-11 AND 37-12		8,000					
			8,000					
201-1101-452.36-03	AUTOMOTIVE EQUIPMENT	235,309	216,733	240,000	237,647	152,113	116,689	240,000
LEVEL	TEXT		TEXT AMT					
02	PM FLEET ALLOCATION, PARTS AND LABOR		240,000					
			240,000					
201-1101-452.36-04	COMPUTER EQUIPMENT	0	0	0	0	0	0	2,500
LEVEL	TEXT		TEXT AMT					
02	KIMPAC - MORRIS PERF. ARTS		2,500					
			2,500					
201-1101-452.36-05	OTHER EQUIPMENT REPAIRS	0	0	0	0	0	0	6,100
LEVEL	TEXT		TEXT AMT					
02	KIMPAC - MORRIS PERF. ARTS		6,100					
			6,100					
201-1101-452.36-06	RADIO MAINTENANCE	8,773	2,582	7,000	7,000	2,691	1,903	7,000
LEVEL	TEXT		TEXT AMT					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
02	2015 RADIO SHOP BUDGET		7,000 7,000					
	201-1101-452.36-10 EXTERMINATING	1,759	3,523	4,275	4,775	4,747	4,622	4,275
	201-1101-452.37-11 CAPITAL LEASE PRINCIPAL	282,759	292,172	172,760	172,760	182,654	165,883	256,925
LEVEL	TEXT		TEXT AMT					
02	RICOH COPIER LEASE (4)		4,384					
	HP COMPUTER LEASES		10,216					
	AUTOMATIC VEHICLE LOCATION SYSTEM THRU 9/20		32,145					
	COSB TREE MAINT AGREEMENT 2- TRUCKS \$78,808		15,288					
	ADDITION OF NEW EQUIPMENT LEASE - 5 YR 1,014,600 @ 2% FOR 60 MONTHS		194,892					
			256,925					
	201-1101-452.37-12 CAPITAL LEASE INTEREST	11,998	7,686	3,862	3,862	4,734	3,577	22,766
LEVEL	TEXT		TEXT AMT					
02	HP COMPUTER LEASES (5) LEASE THRU 2020		1,115					
	AUTOMATIC VEHICLE LOCATION SYSTEM THRU 9/20		1,707					
	ANTICIPATED EQUIPMENT LEASE FOR \$1,014,600		18,512					
	COSB TREE MAINTENANCE - 2 TRUCKS		1,142					
	COPIERS		290					
			22,766					
	201-1101-452.39-10 SUBSCRIPTIONS-REC	414	125	0	0	63	63	1,847
	201-1101-452.39-11 DUES	270	0	1,847	1,847	63	63	0
	201-1101-452.39-70 EDUCATION & TRAINING	4,921	3,544	3,325	3,325	1,260	693	4,149
LEVEL	TEXT		TEXT AMT					
02	FORESTRY TRAINING AND EDUCATION		2,500					
	OTHER TRAINING		1,649					
			4,149					
	201-1101-452.39-85 LANDFILL	0	0	8,000	5,900	0	0	8,000
	201-1101-452.39-89 CONTRACT SERVICES/CHARGES	244,782	215,635	163,815	189,416	131,178	108,885	170,040
LEVEL	TEXT		TEXT AMT					
02	JOY JOHNS- VARIOUS PARKS AND LOCATIONS		8,000					
	HAVEL BROS-COVELESKI STADIUM PER AP FUND 405							
	SAFETY KLEEN- HAZARDOUS WASTE REMOVAL		1,000					
	CEMETERY MAINTENANCE . .		38,000					
	MISC VENDORS- REPAIRS AND SERVICES		83,540					
	INSPECTION OF CENTURY CENTER DAM PER FERC		30,000					
	K61ADM - NEW EQUIP STRIPING 5K, LIGHT BARS \$4,500		9,500					
	K61ADM - 4750							
	K61AMT - 2500							
	K61CEM - 38000							

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
K61COV - 45000								
K61EMT - 2000								
K61ERM - 10,000								
K61FOR - 7125								
K61GMT - 9000								
K61KPL - 1700								
K1CMOW - 4750								
K61PMT - 500								
K61PPL - 7325								
K61RMT - 63250								
K61SFT - 1140								
K61SBT - 7,000								
K1MPAC - 2,000								
K1WSMS - 27,968 - REMOVED TO \$0								
			170,040					
* OTHER SERVICES & CHARGES		1,451,403	1,412,404	1,271,162	1,296,960	890,527	752,053	1,846,932
201-1101-452.43-02 MOTOR EQUIPMENT		0	0	50,000	50,000	22,760	0	0
* CAPITAL		0	0	50,000	50,000	22,760	0	0
201-1101-452.50-02 INTER-FUND OPER. TRANSFRS		0	0	0	23,373	0	0	0
* OTHER USES		0	0	0	23,373	0	0	0
** PARK MAINTENANCE		5,103,894	5,021,525	5,223,139	5,285,910	3,236,984	2,441,738	6,494,336

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
201-1102-452.10-01	REGULAR	284,553	242,141	298,192	298,192	137,458	97,478	295,498
LEVEL	TEXT		TEXT AMT					
02	1 DIRECTOR GOLF OPERATIONS		61,691					
	1 CLUB PRO MUNICIPAL GOLF COURSE		49,222					
	1 CLUB PRO MUNICIPAL GOLF COURSE (O)		49,222					
	1 MANAGER OF CONCESSIONS (ADDED MID YEAR 2016)		31,200					
	2 SUPERINTENDENT V @ \$55,330 (1-0)		110,660					
	ORDINANCE LESS ACTUAL = \$6,497		6,497-					
			295,498					
201-1102-452.10-02	HOURLY	105,428	120,790	118,498	118,498	72,982	54,553	79,290
LEVEL	TEXT		TEXT AMT					
02	2 MECHANIC IV (\$19.06/HR)		79,290					
	REMOVED ASST. GREENS SUPT. (\$18.85/HR)-- PROMOTED AARON BAUER TO SUPT V		79,290					
201-1102-452.10-03	PART-TIME STAFF	225,979	85,644	266,728	146,728	48,106	26,798	4,596
LEVEL	TEXT		TEXT AMT					
02	500 HOURS AT \$9.15/HOUR FOR ADDITIONAL PART TIME SUMMER HELP (V.A.S.)		4,575					
	ADJUSTMENT TO MATCH KEEGAN PERSONNEL BUDGET		21					
			4,596					
201-1102-452.10-04	OVERTIME	16,932	22,784	10,000	10,000	10,865	6,647	8,750
LEVEL	TEXT		TEXT AMT					
02	OVERTIME FOR FULL TIME AND PART TIME		8,750					
			8,750					
201-1102-452.10-05	TEMPORARY SERVICES	7,881	0	0	0	0	0	0
201-1102-452.10-09	PERMANENT PART TIME	17,770	185,103	0	120,000	130,536	73,157	236,148
LEVEL	TEXT		TEXT AMT					
02	STUDEBAKER: MAINTIENANCE STAFF		15,980					
	PRO SHOP STAFF		24,180					
	ERSKINE: MAINTIENANCE STAFF		41,386					
	PRO SHOP STAFF		39,440					
	CONCESSIONS		34,025					
	ELBEL: MAINTIENANCE STAFF		43,690					
	PRO SHOP STAFF		41,762					
	CONCESSIONS		24,265					
	ADJUSTMENT FOR INCREASE IN MINIMUM WAGE		4,000					
	ADJUSTMENT TO MATCH KEEGAN PERSONNEL		32,580-					
			236,148					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
201-1102-452.10-14	PRODUCTIVITY BONUS	0	0	750	750	0	0	0
201-1102-452.11-01	FICA - REGULAR	48,408	49,306	53,104	53,104	29,643	19,026	47,758
LEVEL	TEXT		TEXT AMT					
02	ALL SALARIES		47,758					
	\$624,282 X 7.65%=		47,758					
201-1102-452.11-04	PERF - REGULAR	45,392	42,381	47,789	47,789	24,774	17,772	42,956
LEVEL	TEXT		TEXT AMT					
02	REGULAR, HOURLY, OVERTIME SALARIES		42,956					
	\$383,538 X 11.2%=		42,956					
201-1102-452.11-07	UNEMPLOYMENT COMP	1,646	1,715	1,724	1,724	800	447	1,561
LEVEL	TEXT		TEXT AMT					
02	UNEMPLOYMENT ADMINISTRATIVE FEE		1,561					
	0.25% OF PAYROLL		1,561					
201-1102-452.11-08	GROUP INSURANCE - HEALTH	79,124	90,175	123,216	123,216	64,999	50,076	125,168
LEVEL	TEXT		TEXT AMT					
02	LONG TERM DISABILITY INSURANCE:		768					
	8 EMPLOYEES X \$4.00 X 24 PAY PERIODS		768					
							
	GROUP HEALTH INSURANCE:		124,400					
	8 EMP X \$647.92 X 24 PAY PERIODS		124,400					
			125,168					
201-1102-452.11-09	GROUP INSURANCE - LIFE	947	895	1,020	1,020	538	415	960
LEVEL	TEXT		TEXT AMT					
02	8 EMPLOYEES @ \$5 X 24 PAY PERIODS		960					
			960					
201-1102-452.11-10	CLOTHING\SHOE ALLOWANCE	171	244	1,700	1,700	249	249	0
LEVEL	TEXT		TEXT AMT					
02	CLOTHING ALLOWANCE FOR 8 EMPLOYEES							
	@ \$200/EMPLOYEE							
201-1102-452.11-11	TOOL ALLOWANCE	650	641	650	650	325	0	0
LEVEL	TEXT		TEXT AMT					
02	PER TEAMSTERS CONTRACT: 3 @ \$325							

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
201-1102-452.11-24	CELL PHONE ALLOWANCE	660	660	660	660	66	53	660
LEVEL	TEXT		TEXT AMT					
02	1 EMPLOYEE		660					
			660					
201-1102-452.11-99	OTHER FRINGE BENEFITS	400	400	350	350	380	0	0
LEVEL	TEXT		TEXT AMT					
02	EMPLOYER CONTRIBUTION TO TEAMSTER RETIREMENT PLAN \$350							
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*	PERSONNEL SERVICES	835,941	842,879	924,381	924,381	521,721	346,669	843,345
201-1102-452.21-02	STATIONERY & PRINTING	617	705	321	321	1	1	0
LEVEL	TEXT		TEXT AMT					
02	MATERIALS AND SUPPLIES PRE KEEGAN \$321							
201-1102-452.21-03	CENTRAL STORES - OFFICE	56	0	800	800	573	573	50
LEVEL	TEXT		TEXT AMT					
02	OFFICE SUPPLIES - CENTRAL SERVICES PRE KEEGAN \$800		50					
			50					
201-1102-452.21-04	OTHER -OFFICE SUPPLIES	1,561	1,506	1,500	1,500	159	159	0
LEVEL	TEXT		TEXT AMT					
02	PRE KEEGAN \$1,500							
201-1102-452.21-05	SMALL OFFICE EQUIPMENT	212	1,750	0	0	0	0	0
201-1102-452.22-01	CENTRAL SERVICE GASOLINE	1,255	2,178	1,380	1,380	332	332	48,412
LEVEL	TEXT		TEXT AMT					
02	PER KEEGAN FIVE YEAR FORECAST PRE KEEGAN 552 GALLONS X \$2.50 PER GALLON -- \$1,380		48,412					
			48,412					
201-1102-452.22-03	OIL	1,829	899	2,000	2,000	1,218	1,218	0
LEVEL	TEXT		TEXT AMT					
02	PRE KEEGAN \$2,000							
201-1102-452.22-24	OPERATION/MAINT. SUPPLIES	10,951	18,970	19,000	44,000	34,320	33,830	30,970
LEVEL	TEXT		TEXT AMT					
02	POST KEEGAN FIVE YEAR FORECAST OPERATION/MAINTENANCE SUPPLIES HAVE BEEN INCREASE		30,970					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
	FROM \$19,000 TO ALLOW FOR DEFERRED MAINTENANCE PUT OFF FROM PAST YEARS - 11% INCREASE PRE KEEGAN \$21,000		30,970					
201-1102-452.22-25	PLANTS CHEM. SEED & FERT.	115,836	111,306	118,000	109,305	88,803	82,853	111,304
LEVEL	TEXT		TEXT AMT					
02	POST KEEGAN FIVE YEAR FORECAST		111,304					
 2017 BUDGET FOR PLANTS, CHEMICALS, SEED , & FERT REMAIN CONSTANT ALTHOUGH PRICES STEADILY INCREASE ELBEL: \$60,725 ERSKINE: \$52,675 STUDEBAKER: \$4,600 TOTAL \$118,000 (PRE KEEGAN NUMBERS)		111,304					
201-1102-452.22-29	INVENTORY "FOR SALE"	129,795	144,838	96,000	76,000	66,402	60,752	87,182
LEVEL	TEXT		TEXT AMT					
02	POST KEEGAN FIVE YEAR FORECAST		87,182					
 INCREASE COGS BY \$24,000 OR 30%, DURING PRIOR YEARS, PRO SHOP INVENTORY PURCHASES HAVE BEEN UNDER BUDGETED AND MID YEAR TRANSFERS WOULD OCCURR TO ALLOW CONTINUED PURCHASES OF PRO SHOP INVENTORY PRE KEEGAN TOTAL \$124,8000		87,182					
201-1102-452.22-30	CONCESSIONS INVENTORY	104,176	113,377	80,000	100,000	76,975	52,391	176,183
LEVEL	TEXT		TEXT AMT					
02	POST KEEGAN FIVE YEAR FORECAST		176,183					
 INCREASED CONCESSION INVENTORY BY \$24,000 (30%) IN PRIOR YEARS CONCESSION INVENTORY WAS UNDER BUDGETED AND REQUIRED MID YEAR TRANSFERS TO CONTINUE PURCHASING INVENTORY FOR RESALE PRE KEEGAN TOTAL \$104,000		176,183					
201-1102-452.22-99	GAS OTHER	42,600	26,347	41,400	41,400	8,866	6,826	0
LEVEL	TEXT		TEXT AMT					
02	PRE KEEGAN TOTAL \$41,400 16,560 GALLONS X \$2.50 PER GALLON							
201-1102-452.23-10	REPAIR PARTS	41,743	42,573	39,000	39,000	28,062	22,669	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
LEVEL	TEXT							
02	PRE KEEGAN TOTAL \$44,000 INCREASE IN REPAIR PARTS BY \$5,000 (12.8%) TO ALLOW CONTINUED REPAIR ON OLDER EQUIPMENT							
	201-1102-452.23-99 REPAIR & MAINT. MATERIALS	6,629	4,577	4,500	4,500	3,196	2,020	47,406
LEVEL	TEXT							
02	POST KEEGAN FIVE YEAR FORECAST PRE KEEGAN TOTAL \$6,500 INCREASE IN REPAIR & MAINTENANCE BY \$2,000 TO ALLOW IN REPAIR OF OLDER FACILITIES AND EQUIP.		47,406					
			47,406					
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*	SUPPLIES	457,260	469,026	403,901	420,206	308,907	263,624	501,507
	201-1102-452.31-06 OTHER PROFESSIONAL SVCS	0	1,115	1,115	1,115	0	0	0
	201-1102-452.31-70 ADM FEE ALLOCATION	43,776	45,435	50,519	50,519	29,470	25,260	55,493
LEVEL	TEXT							
02	2017 FIXED COST ALLOCATION - ADMIN FEE		55,493					
			55,493					
	201-1102-452.31-71 CENTRAL STORES ALLOCATION	1,428	1,306	1,285	1,285	749	642	1,343
LEVEL	TEXT							
02	2017 FIXED COST ALLOCATION - CENTRAL STORES		1,343					
			1,343					
	201-1102-452.31-73 PRINT SHOP ALLOCATION	0	0	495	495	287	246	502
LEVEL	TEXT							
02	FIXED ALLOCATION - PRINT SHOP		502					
			502					
	201-1102-452.32-02 POSTAGE	7	0	150	150	92	77	0
LEVEL	TEXT							
02	PRE KEEGAN TOTAL \$150							
	201-1102-452.32-04 TELEPHONE	8,655	8,160	9,000	9,000	4,760	4,080	800
LEVEL	TEXT							
02	POST KEEGAN FIVE YEAR FORECAST PRE KEEGAN TOTAL \$9,000 VOIP PHONES- 34 PHONES @ \$20/MO X 12 MONTHS \$8,160		800					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
	ATT PHONES/LINES \$840		800					
201-1102-452.32-05	OTHER COMM/TRANS	5,711	4,625	4,754	4,754	3,087	2,602	1,225
LEVEL	TEXT		TEXT AMT					
02	POST KEEGAN FIVE YEAR FORECAST		1,225					
							
	PRE KEEGAN TOTAL							
	BUILDING ALARMS \$4,254		1,225					
201-1102-452.32-24	TRAVEL - MEALS	52	0	0	0	0	0	0
201-1102-452.32-25	TRAVEL - OTHER	44	0	0	0	0	0	0
201-1102-452.33-02	PUBLICATION LEGAL NOTICE	45	47	100	100	0	0	0
201-1102-452.35-01	ELECTRIC	31,730	47,058	40,000	40,000	23,392	17,956	24,000
LEVEL	TEXT		TEXT AMT					
02	POST KEEGAN FIVE YEAR FORECAST		24,000					
							
	PRE KEEGAN TOTAL - \$40,000		24,000					
201-1102-452.35-02	GAS	27,357	23,072	30,000	29,450	13,399	13,041	16,000
LEVEL	TEXT		TEXT AMT					
02	POST KEEGAN FIVE YEAR FORECAST		16,000					
							
	PRE KEEGAN TOTAL \$30,000		16,000					
201-1102-452.35-03	TRASH REMOVAL	4,566	5,000	4,800	5,350	3,272	2,357	4,791
LEVEL	TEXT		TEXT AMT					
02	POST KEEGAN FIVE YEAR FORECAST		4,791					
							
	PRE KEEGAN TOTAL \$4,800		4,791					
201-1102-452.35-04	WATER	100	150	0	0	0	0	4,026
LEVEL	TEXT		TEXT AMT					
02	POST KEEGAN FIVE YEAR FORECAST		4,026					
							
	PRE KEEGAN TOTAL \$0		4,026					
201-1102-452.36-03	AUTOMOTIVE EQUIPMENT	2,875	3,378	3,700	3,700	3,323	3,116	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
LEVEL	TEXT							
02	PRE KEEGAN TOTAL \$3,700							
	201-1102-452.36-10 EXTERMINATING	1,610	1,982	2,075	2,075	1,360	1,302	700
LEVEL	TEXT							
02	POST KEEGAN FIVE YEAR FORECAST		700					
							
	PRE KEEGAN TOTAL \$2,075		700					
	201-1102-452.37-11 CAPITAL LEASE PRINCIPAL	19,994	0	0	0	0	0	0
LEVEL	TEXT							
02	GPS LEASE COMPLETED 2014							
	201-1102-452.37-12 CAPITAL LEASE INTEREST	256	0	0	0	0	0	0
LEVEL	TEXT							
02	GPS LEASE COMPLETED 2014							
	201-1102-452.39-10 SUBSCRIPTIONS-REC	1,096	190-	1,560	1,560	0	0	400
LEVEL	TEXT							
02	POST KEEGAN FIVE YEAR FORECAST		400					
							
	PRE KEEGAN TOTAL \$1,560		400					
	201-1102-452.39-38 BAD DEBT/UNCOLLECT NSF CK	500	0	0	0	0	0	0
	201-1102-452.39-39 BANK CREDIT CARD CHARGES	18,792	19,313	19,000	15,500	10,098	6,966	19,000
LEVEL	TEXT							
02	PRE & POST KEEGAN							
	201-1102-452.39-70 EDUCATION & TRAINING	170	0	800	800	0	0	0
LEVEL	TEXT							
02	PRE KEEGAN TOTAL \$800							
	201-1102-452.39-89 CONTRACT SERVICES/CHARGES	38,578	43,106	39,200	42,700	31,127	26,369	53,743
LEVEL	TEXT							
02	POST KEEGAN FIVE YEAR FORECAST		52,095					
ADDITIONAL TO RECON THE EMP BEN		1,648					
	PRE KEEGAN TOTAL \$40,315							
	GPS MAINTENANCE AGREEMENT - \$7,200							
	POS SOFTWARE MAINTENANCE AGREEMENT - \$2,850							
	JOY JOHNS - \$1,500							
	SAFETY KLEEN- HAZARDOUS WASTE REMOVAL - \$2,500							

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
	IRRIGATION COMPUTER SOFTWARE MAINT AGREE \$3,450							
	VARIOUS REPAIRS AND SERVICES- VENDORS UNKNOWN							
	\$22,815							
			53,743					
*	OTHER SERVICES & CHARGES	207,342	203,557	208,553	208,553	124,416	104,014	182,023
	201-1102-452.50-02 INTER-FUND OPER. TRANSFRS	87,025	0	70,000	150,062	0	0	0
LEVEL	TEXT		TEXT AMT					
02	GOLF NON-REVERTING FEES - TRANSFER TO FUND 405							
	\$80,000							
	201-1102-452.50-05 ADMINISTRATIVE COST	0	0	0	0	0	0	80,000
LEVEL	TEXT		TEXT AMT					
02	TRANSFER AT YEAR END FOR NON REVERTING REVENUES		80,000					
	COLLECTED		80,000					
*	OTHER USES	87,025	0	70,000	150,062	0	0	80,000
**	GOLF COURSES	1,587,568	1,515,462	1,606,835	1,703,202	955,044	714,307	1,606,875

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
201-1103-452.10-01	REGULAR	958,167	1,048,717	1,061,121	1,061,121	645,341	489,432	852,839
LEVEL	TEXT		TEXT AMT					
02	1 DEPUTY DIRECTOR		71,101					
	1 ASSISTANT DIRECTOR- RECREATION		57,222					
	1 ATHLETIC SUPERVISOR		47,892					
	3 CENTER SUPERVISOR 2 @ \$47,892 (OT MANDATE)		139,462					
	1 PROGRAM SUPERVISOR @ \$47,892-MOVED 1 TO 201.1110		47,892					
	1 YOUTH SUPERVISOR		47,892					
	1 RUM VILLAGE PARK SUPERVISOR		40,441					
	8 PROGRAM COORDINATOR @ \$34,616		276,928					
	1 NATURALIST		35,629					
	0.5 GOLF COURSE/RINK MANAGER (SHARED POSITION)							
	1 ASSISTANT PROGRAM SUPERVISOR @ \$34,616 - MOVED 1		34,616					
	1 ADMINISTRATIVE ASSISTANT SUPERVISOR		35,894					
	1 FITNESS/WELLNESS SUPERVISOR		34,616					
	1 DIRECTOR OF MARKETING&PROMOTIONS MOVED 201.1110							
	1 PROJECT MANAGER - MOVED 201.1110-K10ADM							
	ORDINANCE LESS ACTUAL = \$16,746		16,746-					
			852,839					
201-1103-452.10-03	PART-TIME STAFF	279,076	255,943	274,204	274,204	206,172	43,349	283,430
LEVEL	TEXT		TEXT AMT					
02	SPECIAL EVENTS-							
	AQUATICS-		123,545					
	ATHLETICS-		72,269					
	PROGRAMS-		42,960					
	MARKETING-							
	CENTERS-(NEW), CBCC SUMMER SPORTS		44,656					
	ADJUSTMENT FOR INCREASE IN MINIMUM WAGE (\$5,500)							
	MOVED K3EEVE TO 201.1110 K10ADM (\$3,725)							
	MOVED K63PRM TO 201.1110 K10ADM (\$6,303)							
			283,430					
201-1103-452.10-04	OVERTIME	45	561	0	0	0	0	0
201-1103-452.10-05	TEMPORARY SERVICES	3,244	4,557	4,700	4,700	0	0	0
201-1103-452.10-09	PERMANENT PART TIME	81,494	102,364	90,816	90,816	60,115	40,396	176,233
LEVEL	TEXT		TEXT AMT					
02	ADMINISTRATION		26,430					
	CHARLES BLACK CENTER		30,275					
	MARTIN LUTHER KING, JR CENTER		47,268					
	HOWARD PARK SENIOR CENTER		11,220					
	MLK SENIORS		7,726					
	MLK MADE		49,920					
	MARKETING - MOVED TO 201.1110 K10ADM							
	RUM VILLAGE		3,394					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
			176,233					
201-1103-452.11-01	FICA - REGULAR	98,555	104,446	109,100	109,100	67,454	42,084	101,133
LEVEL	TEXT		TEXT AMT					
02	REGULAR SALARIES- \$1,312,502 X 7.65%=		101,133 101,133					
201-1103-452.11-04	PERF - REGULAR	107,294	117,386	118,846	118,846	71,597	54,157	95,518
LEVEL	TEXT		TEXT AMT					
02	REGULAR SALARIES \$852,839 WAGES X .112 PERF		95,518 95,518					
201-1103-452.11-07	UNEMPLOYMENT COMP	3,425	3,699	3,563	3,563	1,617	780	3,281
LEVEL	TEXT		TEXT AMT					
02	UNEMPLOYMENT FEE- 0.25% OF PAYROLL		3,281 3,281					
201-1103-452.11-08	GROUP INSURANCE - HEALTH	195,875	249,438	318,288	318,288	185,626	149,100	286,598
LEVEL	TEXT		TEXT AMT					
02	LONG TERM DISABILITY: 21 EMP X \$4.00 X 24 PAY PERIODS GROUP HEALTH: 18 EMP X \$647.92 X 24 PAY PERIODS INS REBATE 3 EMP X \$65.00 X 24 PAY PERIODS		2,016 279,902 4,680 286,598					
201-1103-452.11-09	GROUP INSURANCE - LIFE	2,780	2,970	3,060	3,060	1,880	1,505	2,520
LEVEL	TEXT		TEXT AMT					
02	21 EMPLOYEES X \$5 X 24 PAY PERIODS		2,520 2,520					
201-1103-452.11-24	CELL PHONE ALLOWANCE	1,380	2,640	2,640	2,640	1,540	1,265	1,980
LEVEL	TEXT		TEXT AMT					
02	3 EMPLOYEES		1,980 1,980					
* PERSONNEL SERVICES		1,731,335	1,892,721	1,986,338	1,986,338	1,241,342	822,069	1,803,532
201-1103-452.21-02	STATIONERY & PRINTING	6,892	1,131	7,666	7,237	501	481	5,666

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
LEVEL	TEXT		TEXT AMT					
02	MATERIALS AND SUPPLIES		5,666					
			5,666					
	201-1103-452.21-03 CENTRAL STORES - OFFICE	422	481	4,500	4,500	102	102	4,200
	201-1103-452.21-04 OTHER -OFFICE SUPPLIES	239	114	2,100	2,100	0	0	1,600
	201-1103-452.21-05 SMALL OFFICE EQUIPMENT	945	1,750	0	500	425	425	0
	201-1103-452.22-05 UNIFORMS	3,043	3,064	1,900	1,900	0	0	2,100
LEVEL	TEXT		TEXT AMT					
02	AQUATICS		800					
	ATHLETICS							
	PROGRAMS		1,300					
	UNIFORMS FOR PROGRAMS AND PARTICIPANTS		2,100					
	201-1103-452.22-20 C.S.- MEDICAL/SAFETY	1,434	1,599	1,810	1,810	0	0	2,514
LEVEL	TEXT		TEXT AMT					
02	AQUATICS		2,514					
			2,514					
	201-1103-452.22-22 OTHER - MEDICAL/SAFETY	0	1,412	1,856	1,856	258	472	2,576
LEVEL	TEXT		TEXT AMT					
02	AQUATICS		2,576					
			2,576					
	201-1103-452.22-23 RECREATION SUPPLIES	56,037	43,629	83,930	90,426	26,639	18,743	84,695
LEVEL	TEXT		TEXT AMT					
02	ATHLETICS		2,200					
	CENTERS		73,850					
	REC ADMIN		2,000					
	PROGRAMS		6,645					
	SPECIAL EVENTS - MOVED TO 201.1110 - K10ADM		84,695					
	201-1103-452.22-24 OPERATION/MAINT. SUPPLIES	7,685	11,343	14,110	20,561	13,508	12,931	15,837
LEVEL	TEXT		TEXT AMT					
02	AQUATICS		12,437					
	ATHLETICS		1,000					
	CENTERS		1,300					
	MARKETING & DEVELOPMENT - MOVED TO 201.1110 K10ADM							
	ADMIN		1,100					
			15,837					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
201-1103-452.22-30	CONCESSIONS INVENTORY	3,736	3,943	6,000	6,000	1,668	1,104	6,000
LEVEL	TEXT		TEXT AMT					
02	ITEMS FOR RESALE THROUGH ATHLETICS		6,000					
			6,000					
201-1103-452.23-99	REPAIR & MAINT. MATERIALS	0	0	1,300	1,300	0	0	1,100
*	SUPPLIES	80,433	68,466	125,172	138,190	43,101	34,258	126,288
201-1103-452.31-06	OTHER PROFESSIONAL SVCS	0	3,568	0	0	0	0	2,224
LEVEL	TEXT		TEXT AMT					
02	CENTERS		2,224					
			2,224					
201-1103-452.31-70	ADM FEE ALLOCATION	55,145	62,668	74,769	74,769	43,617	37,386	80,716
LEVEL	TEXT		TEXT AMT					
02	2017 FIXED COST ALLOCATION		80,716					
	ADMINISTRATIVE FEE		80,716					
201-1103-452.32-02	POSTAGE	247	0	200	200	0	0	200
LEVEL	TEXT		TEXT AMT					
02	CENTERS		200					
			200					
201-1103-452.32-21	TRAVEL - MILEAGE	2,087	2,399	5,942	5,442	212	212	0
LEVEL	TEXT		TEXT AMT					
02	USE OF PERSONAL VEHICLES FOR RECREATION PROGRAMS							
	SPECIAL EVENTS							
	AQUATICS							
	CENTERS							
	PROGRAMS							
201-1103-452.32-22	TRAVEL - AIRFARE	0	0	500	500	0	0	0
LEVEL	TEXT		TEXT AMT					
02	REC ADMIN							
	SPECIAL EVENTS							
	AQUATICS							
	ATHLETICS							
	CENTERS							
	PROGRAMS							
	MARKETING - MOVED TO 201.1110 - K10ADM							

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
201-1103-452.32-23	TRAVEL - HOTEL	0	0	500	500	0	0	0
LEVEL	TEXT		TEXT AMT					
02	REC ADMIN							
	SPECIAL EVENTS							
	AQUATICS							
	ATHLETICS							
	CENTERS							
	PROGRAMS							
	MARKETING - MOVED TO 201.1110 - K10ADM							
201-1103-452.32-24	TRAVEL - MEALS	24	0	350	350	0	0	50
LEVEL	TEXT		TEXT AMT					
02	REC ADMIN		50					
	SPECIAL EVENTS							
	AQUATICS							
	ATHLETICS							
	CENTERS							
	PROGRAMS							
	MARKETING - MOVED TO 201.1110 - K10ADM		50					
201-1103-452.32-25	TRAVEL - OTHER	10	3	0	0	0	0	0
LEVEL	TEXT		TEXT AMT					
02	REC ADMIN							
	SPECIAL EVENTS							
	AQUATICS							
	ATHLETICS							
	CENTERS							
	PROGRAMS							
201-1103-452.33-03	PROMOTIONAL - PARK DEPT.	30,723	18,782	40,766	40,413	10,541	10,129	3,714
LEVEL	TEXT		TEXT AMT					
02	ATHLETICS		1,250					
	CENTERS		700					
	REC ADMINISTRATION		1,764					
	SPECIAL EVENTS - MOVED TO 201.1110 - K10ADM							
	PROGRAMS							
	MARKETING - MOVED TO 201.1110 - K10ADM		3,714					
201-1103-452.37-11	CAPITAL LEASE PRINCIPAL	0	0	0	2,000	523	459	0
201-1103-452.37-12	CAPITAL LEASE INTEREST	0	0	0	200	135	116	0
201-1103-452.39-01	REFNDS,AWARDS,IMDEMNITIES	14,354	56	200	200	165	50	0
201-1103-452.39-10	SUBSCRIPTIONS-REC	138	1,806	1,811	1,811	650	650	290
201-1103-452.39-39	BANK CREDIT CARD CHARGES	9,017	9,549	9,500	9,500	6,234	5,195	9,500
201-1103-452.39-70	EDUCATION & TRAINING	616	600	9,000	9,000	10	10	1,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
LEVEL	TEXT		TEXT AMT					
02	STAFF EDUCATION		1,000					
			1,000					
201-1103-452.39-89	CONTRACT SERVICES/CHARGES	58,639	65,589	66,640	66,240	49,320	29,089	25,589
LEVEL	TEXT		TEXT AMT					
02	AQUATICS		9,084					
	ATHLETICS		200					
	CENTERS		11,405					
	REC ADMINISTRATION		3,900					
	REC PROGRAMS		1,000					
	SPECIAL EVENTS - MOVED TO 201.1110 - K10ADM							
	MARKETING - MOVED TO 201.1110 - K10ADM							
			25,589					
201-1103-452.39-99	MILEAGE REIMBURSEMENT	56	62	0	500	524	180	4,242
LEVEL	TEXT		TEXT AMT					
02	AQUATICS		1,500					
	CENTERS		1,100					
	PROGRAMS		1,642					
	SPECIAL EVENTS - MOVED TO 201.1110 - K10ADM							
			4,242					
*	OTHER SERVICES & CHARGES	171,056	165,082	210,178	211,625	111,931	83,476	127,525
201-1103-452.50-02	INTER-FUND OPER. TRANSFRS	9,794	0	15,500	26,827	0	0	13,000
LEVEL	TEXT		TEXT AMT					
02	NON-REVERTING FEES - TRSFR TO FUND 405 - ICE RINK		1,500					
	NON-REVERTING FEES - TRSFR TO FUND 405 - EAST RACE		11,500					
			13,000					
*	OTHER USES	9,794	0	15,500	26,827	0	0	13,000
**	RECREATION	1,992,618	2,126,269	2,337,188	2,362,980	1,396,374	939,803	2,070,345

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
201-1104-452.10-01	REGULAR	52,126	0	0	0	0	0	0
201-1104-452.10-02	HOURLY	87,322	42,814	42,099	42,099	25,894	19,418	42,099
LEVEL	TEXT		TEXT AMT					
02	1 BLDG & STRUCTURE MAINT. (\$20.24/HR) ZOO OPERATED BY POTAWATOMI ZOOLOGICAL SOCIETY THIS EMPLOYEE WILL REMAIN A CITY EMPLOYEE UNTIL REACHING 10 YEARS OF EMPLOYMENT		42,099					
			42,099					
201-1104-452.10-03	PART-TIME STAFF	808	0	0	0	0	0	0
201-1104-452.10-04	OVERTIME	5,153	1,230	1,000	1,000	1,169	676	1,000
LEVEL	TEXT		TEXT AMT					
02	ANTICIPATED OVERTIME FOR CITY EMPLOYEE		1,000					
			1,000					
201-1104-452.10-09	PERMANENT PART TIME	4,648	0	0	0	0	0	0
201-1104-452.10-14	PRODUCTIVITY BONUS	0	0	250	250	0	0	0
LEVEL	TEXT		TEXT AMT					
02	PER TEAMSTER CONTRACT- AWARDED FOR MEETING ESTABLISHED PRODUCTIVITY GOALS DURING THE YEAR							
201-1104-452.10-15	ZOO SEPARATION PAYOUTS	98,757	0	0	0	0	0	0
LEVEL	TEXT		TEXT AMT					
02	ZOO OPERATED BY POTAWATOMI ZOOLOGICAL SOCIETY PAYOUTS COMPLETED IN 2014							
201-1104-452.11-01	FICA - REGULAR	18,877	3,194	3,316	3,316	1,940	1,433	3,297
LEVEL	TEXT		TEXT AMT					
02	ALL SALARIES \$43,099 X 7.65%=		3,297					
			3,297					
201-1104-452.11-04	PERF - REGULAR	19,889	4,933	4,855	4,855	3,031	2,250	4,827
LEVEL	TEXT		TEXT AMT					
02	\$43,099 X 11.2%=		4,827					
			4,827					
201-1104-452.11-07	UNEMPLOYMENT COMP	2,760	110	108	108	45	27	108
LEVEL	TEXT		TEXT AMT					
02	UNEMPLOYMENT ADMIN FEE 0.25% OF PAYROLL		108					
			108					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
201-1104-452.11-08	GROUP INSURANCE - HEALTH	36,662	12,090	14,496	14,496	9,060	7,248	15,646
LEVEL	TEXT		TEXT AMT					
02	ZOO OPERATED BY POTAWATOMI ZOOLOGICAL SOCIETY							
	LONG TERM DISABILITY:							
	1 EMPLOYEES X \$4.00 X 24 PAY PERIODS		96					
							
	GROUP HEALTH INSURANCE:.....							
	1 EMP X \$647.92.00 X 24 PAY PERIODS		15,550					
			15,646					
201-1104-452.11-09	GROUP INSURANCE - LIFE	482	120	120	120	75	60	120
LEVEL	TEXT		TEXT AMT					
02	ZOO OPERATED BY POTAWATOMI ZOOLOGICAL SOCIETY							
	LIFE INSURANCE: 1 EMPLOYEE X \$5 X 24 PAY PERIODS		120					
			120					
201-1104-452.11-10	CLOTHING\SHOE ALLOWANCE	0	92-	200	200	0	0	0
LEVEL	TEXT		TEXT AMT					
02	CLOTHING ALLOWANCE PER UNION AGREEMENT							
	1 EMPLOYEES X \$200=							
201-1104-452.11-11	TOOL ALLOWANCE	0	0	325	325	0	0	0
LEVEL	TEXT		TEXT AMT					
02	TOOL ALLOWANCE PER TEAMSTERS CONTRACT: 1 @ \$325							
201-1104-452.11-24	CELL PHONE ALLOWANCE	125	0	0	0	0	0	0
201-1104-452.11-99	OTHER FRINGE BENEFITS	400	165	500	500	70	0	500
LEVEL	TEXT		TEXT AMT					
02	EMPLOYER RETIREMENT CONTRIBUTION FOR TEAMSTERS		500					
			500					
* PERSONNEL SERVICES		328,009	64,564	67,269	67,269	41,284	31,112	67,597
201-1104-452.21-02	STATIONERY & PRINTING	876	0	0	0	0	0	0
201-1104-452.21-04	OTHER -OFFICE SUPPLIES	85	0	0	0	0	0	0
201-1104-452.22-01	CENTRAL SERVICE GASOLINE	1,707	738	1,000	1,000	0	0	1,000
201-1104-452.22-06	ZOO FEED	16,070	0	0	0	0	0	0
201-1104-452.22-21	HOUSEHOLD, LAUNDRY, CLEAN	242	0	0	0	0	0	0
201-1104-452.22-22	OTHER - MEDICAL/SAFETY	100	0	0	0	0	0	0
201-1104-452.22-24	OPERATION/MAINT. SUPPLIES	737	0	0	0	0	0	0
201-1104-452.22-30	CONCESSIONS INVENTORY	150-	0	0	0	0	0	0
201-1104-452.23-99	REPAIR & MAINT. MATERIALS	1,356	0	0	0	0	0	0
* SUPPLIES		21,023	738	1,000	1,000	0	0	1,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
201-1104-452.31-06	OTHER PROFESSIONAL SVCS	37,307	12,693	0	325	0	0	0
201-1104-452.31-09	VETERINARIAN SERVICES	1,240	0	0	0	0	0	0
201-1104-452.31-20	ZOOLOGICAL SOCIETY	833,307	734,491	731,759	731,758	734,774	400,000	632,909
LEVEL	TEXT		TEXT AMT					
02	ZOO OPERATED BY POTAWATOMI ZOOLOGICAL SOCIETY PER MEMORANDUM OF UNDERSTANDING FOR 2017- CONTRIBUTION OF \$700,000 BY CITY LESS EXPENSE OF CITY EMPLOYEE		700,000 67,091- 632,909					
201-1104-452.31-70	ADM FEE ALLOCATION	59,380	0	0	0	0	0	0
201-1104-452.31-71	CENTRAL STORES ALLOCATION	5,544	0	0	0	0	0	0
201-1104-452.32-04	TELEPHONE	1,778	0	0	0	0	0	0
201-1104-452.35-01	ELECTRIC	7,825	0	0	0	0	0	0
201-1104-452.35-02	GAS	6,007	0	0	0	0	0	0
201-1104-452.35-03	TRASH REMOVAL	308	0	0	0	0	0	0
201-1104-452.36-03	AUTOMOTIVE EQUIPMENT	1,598	7,857	0	0	0	0	0
201-1104-452.36-10	EXTERMINATING	232	0	0	0	0	0	0
201-1104-452.39-01	REFNDS, AWARDS, IMDEMNITIES	0	10	0	0	112-	112-	0
201-1104-452.39-39	BANK CREDIT CARD CHARGES	276	0	0	0	0	0	0
201-1104-452.39-89	CONTRACT SERVICES/CHARGES	23,208	369-	0	0	0	0	0
*	OTHER SERVICES & CHARGES	978,010	754,682	731,759	732,083	734,662	399,888	632,909
201-1104-452.42-01	LAND IMPROVEMENTS	5,000	0	0	0	0	0	0
*	CAPITAL	5,000	0	0	0	0	0	0
**	POTAWATOMI ZOO	1,332,042	819,984	800,028	800,352	775,946	431,000	701,506

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
201-1106-452.23-99	REPAIR & MAINT. MATERIALS	0	86	750	750	0	0	750
*	SUPPLIES	0	86	750	750	0	0	750
201-1106-452.31-70	ADM FEE ALLOCATION	2,258	1,623	1,734	1,734	1,008	864	1,734
LEVEL	TEXT		TEXT AMT					
02	2015 FIXED COST ALLOCATION #1		1,734					
	ADMINISTRATIVE FEE		1,734					
201-1106-452.32-05	OTHER COMM/TRANS	624	690	624	674	330	330	624
201-1106-452.35-01	ELECTRIC	123	126	7,000	7,000	73	63	7,000
LEVEL	TEXT		TEXT AMT					
02	BUILDING AND NOTRE DAME COMPUTER POD		8,400					
			8,400					
201-1106-452.35-02	GAS	25,686	19,831	20,000	20,000	11,415	11,307	20,000
LEVEL	TEXT		TEXT AMT					
02	HEATING FOR YEAR		20,000					
			20,000					
201-1106-452.35-03	TRASH REMOVAL	2,136	2,206	2,300	2,400	1,457	1,089	2,300
201-1106-452.39-89	CONTRACT SERVICES/CHARGES	25,482	20,177	22,000	21,850	16,828	16,828	22,000
LEVEL	TEXT		TEXT AMT					
02	OTHER REPAIRS AND SERVICES TO MAINTAIN BUILDING		7,000					
	STIPEND TO BOTANICAL SOCIETY PER MEMO OF		15,000					
	UNDERSTANDING WITH BOTANICAL SOCIETY		22,000					
*	OTHER SERVICES & CHARGES	56,309	44,653	53,658	53,658	31,111	30,481	53,658
**	POTAWATOMI GREENHOUSE	56,309	44,739	54,408	54,408	31,111	30,481	54,408

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
201-1108-452.10-01	REGULAR	39,353	41,671	46,183	46,183	25,199	18,896	40,955
LEVEL	TEXT		TEXT AMT					
02	1 FOREMAN V		46,183					
	ORDINANCE LESS ACTUAL = \$5,228		5,228-					
			40,955					
201-1108-452.10-03	PART-TIME STAFF	16,262	4,141	15,000	7,500	0	0	15,000
LEVEL	TEXT		TEXT AMT					
02	PART TIME GRAFFITI WORKER		15,000					
			15,000					
201-1108-452.10-04	OVERTIME	38	0	0	0	0	0	0
201-1108-452.10-09	PERMANENT PART TIME	0	22,154	0	7,500	10,853	8,918	0
201-1108-452.11-01	FICA - REGULAR	4,197	4,919	4,680	4,680	2,638	2,042	4,281
LEVEL	TEXT		TEXT AMT					
02	\$55,955 X 7.65%=		4,281					
			4,281					
201-1108-452.11-04	PERF - REGULAR	4,381	4,667	5,172	5,172	2,822	2,116	4,587
LEVEL	TEXT		TEXT AMT					
02	\$40,955 X 11.2%=		4,587					
			4,587					
201-1108-452.11-07	UNEMPLOYMENT COMP	166	155	153	153	57	36	140
LEVEL	TEXT		TEXT AMT					
02	UNEMPLOYMENT ADMIN FEE		140					
	0.25% OF PAYROLL							
			140					
201-1108-452.11-08	GROUP INSURANCE - HEALTH	10,194	12,090	14,696	14,696	9,060	7,248	15,846
LEVEL	TEXT		TEXT AMT					
02	-----							
	LONG TERM DISABILITY							
	1 EMPLOYEES X \$4.00 X 24 PAY PERIODS		96					

	GROUP HEALTH INSURANCE:.....							
	1 EMP X \$647.92 X 24 PAY PERIODS...PLUS \$200		15,750					
	INS REBATE 0 EMP X \$65.00 X 24 PAY PERIODS							
			15,846					
201-1108-452.11-09	GROUP INSURANCE - LIFE	120	120	120	120	75	60	120
LEVEL	TEXT		TEXT AMT					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
02	LIFE: 1 EMPLOYEES \$5 X 24 PAY PERIODS		120 120					

*	PERSONNEL SERVICES	74,711	89,917	86,004	86,004	50,704	39,317	80,929
	201-1108-452.21-02 STATIONERY & PRINTING	126	0	0	0	0	0	0
LEVEL	TEXT	TEXT AMT						
02	2015 FIXED COST ALLOCATION #5 PRINT SHOP							
	201-1108-452.22-24 OPERATION/MAINT. SUPPLIES	9,325	8,343	8,000	8,000	5,680	4,040	8,246
	201-1108-452.22-25 PLANTS CHEM. SEED & FERT.	1,327	0	0	0	0	0	0
	201-1108-452.22-99 GAS OTHER	0	0	1,000	1,000	0	0	1,000
	201-1108-452.23-20 SMALL TOOLS & EQUIPMENT	847	950	1,000	1,000	288	288	1,000

*	SUPPLIES	11,625	9,293	10,000	10,000	5,968	4,328	10,246
	201-1108-452.31-70 ADM FEE ALLOCATION	2,748	3,096	3,159	3,159	1,841	1,578	3,450
LEVEL	TEXT	TEXT AMT						
02	2017 FIXED COST ALLOCATION ADMINISTRATIVE FEE							
		3,450						
	201-1108-452.32-04 TELEPHONE	608	1,348	730	730	609	498	2,100
LEVEL	TEXT	TEXT AMT						
02	CEEL PHONE SERVICE							
		2,100						
		2,100						

*	OTHER SERVICES & CHARGES	3,356	4,444	3,889	3,889	2,450	2,076	5,550

**	GRAFFITI REMOVAL	89,692	103,654	99,893	99,893	59,122	45,720	96,725

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
201-1110-452.10-01	REGULAR	0	0	0	0	0	0	474,160
LEVEL	TEXT		TEXT AMT					
02	DIRECTOR OF MARKETING & PROMOTIONS (P&R)-ME		54,682					
	PROJECT MANAGER (P&R) - MM		52,233					
	PROGRAM SUPERVISOR (P&R) - PG		47,892					
	ASST. PROGRAM SUPERVISOR (P&R) - CF		34,616					
	DIRECTOR OF MARKETING & PROMOTIONS (MPAC)- MES		54,682					
	MANAGER - INTERACTIVE MARKETING (MPAC)- JC		37,262					
	DEVELOPMENT DIRECTOR - NEW		55,000					
	GRAPHICS DESIGNER - NEW		47,892					
	PROGRAM COORDINATOR VPA - NEW		47,892					
	EVENTS MANAGER - NEW		47,892					
	ORDINANCE LESS ACTUAL = \$5,883		5,883-					
			474,160					
201-1110-452.10-03	PART-TIME STAFF	0	0	0	0	0	0	10,028
LEVEL	TEXT		TEXT AMT					
02	PART TIME - HELP FOR EVENTS		10,028					
			10,028					
201-1110-452.10-04	OVERTIME	0	0	0	0	0	0	1,601
LEVEL	TEXT		TEXT AMT					
02	OVERTIME FOR INTERACTIVE MARKETING (MPAC)		1,601					
			1,601					
201-1110-452.10-09	PERMANENT PART TIME	0	0	0	0	0	0	15,600
LEVEL	TEXT		TEXT AMT					
02	FULL TIME PART TIME MKTG STAFF (P&R)		15,600					
			15,600					
201-1110-452.11-01	FICA - REGULAR	0	0	0	0	0	0	38,356
LEVEL	TEXT		TEXT AMT					
02	FICA ON WAGES OF \$501,389 X .0765		38,356					
			38,356					
201-1110-452.11-04	PERF - REGULAR	0	0	0	0	0	0	53,285
LEVEL	TEXT		TEXT AMT					
02	PERF ON WAGES OF \$475,761 X .112		53,285					
			53,285					
201-1110-452.11-07	UNEMPLOYMENT COMP	0	0	0	0	0	0	1,253
LEVEL	TEXT		TEXT AMT					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
02	UNEMPLOYMENT COMP WAGES OF APPROX. \$501,200 X .0025		1,253 1,253					
201-1110-452.11-08	GROUP INSURANCE - HEALTH	0	0	0	0	0	0	142,470
LEVEL	TEXT		TEXT AMT					
02	GROUP HEALTH INSURANCE 9 X \$15,550 1 EMPLOYEE BUYBACK 10 DISABILITY INS AT \$96 EACH		139,950 1,560 960 142,470					
201-1110-452.11-09	GROUP INSURANCE - LIFE	0	0	0	0	0	0	1,200
LEVEL	TEXT		TEXT AMT					
02	GROUP LIFE AT \$120 X 10 EMPLOYEES		1,200 1,200					
201-1110-452.11-22	PARKING ALLOWANCE	0	0	0	0	0	0	1,080
LEVEL	TEXT		TEXT AMT					
02	MPAC		1,080 1,080					
201-1110-452.11-24	CELL PHONE ALLOWANCE	0	0	0	0	0	0	6,600
LEVEL	TEXT		TEXT AMT					
02	CELL PHONE ALLOWANCE FOR 10 EMPLOYEES \$55/MO X 12 = \$660 X 10 EMPLOYEES		6,600 6,600					
* 201-1110-452.21-02	PERSONNEL SERVICES	0	0	0	0	0	0	745,633
201-1110-452.21-02	STATIONERY & PRINTING	0	0	0	0	0	0	3,751
LEVEL	TEXT		TEXT AMT					
02	K63PRM K3EEVE MPAC		600 1,500 1,651 3,751					
201-1110-452.21-03	CENTRAL STORES - OFFICE	0	0	0	0	0	0	350
LEVEL	TEXT		TEXT AMT					
02	CENIRAL STORES K63PRM -- 200		350					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
	MPAC -- 150		350					
201-1110-452.21-04	OTHER -OFFICE SUPPLIES	0	0	0	0	0	0	1,500
LEVEL	TEXT		TEXT AMT					
02	OFFICE SUPPLIES		1,500					
	K63PRM -- 100							
	MPAC -- 1,400							
	K3EEVE -- 0							
			1,500					
201-1110-452.21-05	SMALL OFFICE EQUIPMENT	0	0	0	0	0	0	200
LEVEL	TEXT		TEXT AMT					
02	MPAC		200					
			200					
201-1110-452.22-23	RECREATION SUPPLIES	0	0	0	0	0	0	2,785
LEVEL	TEXT		TEXT AMT					
02	K3EEVE		2,785					
			2,785					
201-1110-452.22-24	OPERATION/MAINT. SUPPLIES	0	0	0	0	0	0	400
LEVEL	TEXT		TEXT AMT					
02	OPERATION SUPPLIES		400					
	K63PRM -- 300							
	MPAC -- 100							
			400					
* SUPPLIES		0	0	0	0	0	0	8,986
201-1110-452.31-73	PRINT SHOP ALLOCATION	0	0	0	0	0	0	10,836
LEVEL	TEXT		TEXT AMT					
02	PRINT SHOP:		10,836					
	MPAC -- 10,836							
			10,836					
201-1110-452.32-02	POSTAGE	0	0	0	0	0	0	300
LEVEL	TEXT		TEXT AMT					
02	MPAC		300					
			300					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
201-1110-452.32-03	TRAVEL-PARK DEPARTMENT	0	0	0	0	0	0	2,400
LEVEL	TEXT		TEXT AMT					
02	K63PRM		1,200					
	K3EEVE		1,200					
			2,400					
201-1110-452.32-05	OTHER COMM/TRANS	0	0	0	0	0	0	1,080
LEVEL	TEXT		TEXT AMT					
02	MPAC		1,080					
			1,080					
201-1110-452.32-22	TRAVEL - AIRFARE	0	0	0	0	0	0	500
LEVEL	TEXT		TEXT AMT					
02	TRAVEL AIRFARE:		500					
	K63PRM -- 500							
			500					
201-1110-452.32-23	TRAVEL - HOTEL	0	0	0	0	0	0	500
LEVEL	TEXT		TEXT AMT					
02	TRAVEL HOTEL		500					
	K63PRM -- 500							
			500					
201-1110-452.32-24	TRAVEL - MEALS	0	0	0	0	0	0	300
LEVEL	TEXT		TEXT AMT					
02	TRAVEL MEALS		300					
	K63PRM -- 300							
			300					
201-1110-452.33-01	PROMOTIONAL SUPPLIES	0	0	0	0	0	0	4,700
LEVEL	TEXT		TEXT AMT					
02	MPAC		4,700					
			4,700					
201-1110-452.33-03	PROMOTIONAL - PARK DEPT.	0	0	0	0	0	0	108,987
LEVEL	TEXT		TEXT AMT					
02	PROMOTION		108,987					
	K63PRM -- \$22,917							
	MPAC -- \$86,070							
	K3EEVE -- \$2,400							
			108,987					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
201-1110-452.36-04	COMPUTER EQUIPMENT	0	0	0	0	0	0	2,550
LEVEL	TEXT		TEXT AMT					
02	MPAC		2,550					
			2,550					
201-1110-452.39-10	SUBSCRIPTIONS-REC	0	0	0	0	0	0	921
LEVEL	TEXT		TEXT AMT					
02	K63PRM		921					
			921					
201-1110-452.39-11	DUES	0	0	0	0	0	0	580
LEVEL	TEXT		TEXT AMT					
02	OTHER SERVICES:		580					
	MPAC -- \$580		580					
201-1110-452.39-70	EDUCATION & TRAINING	0	0	0	0	0	0	1,000
LEVEL	TEXT		TEXT AMT					
02	EDUCATION & TRAINING:		1,000					
	K63PRM -- \$900							
	MPAC -- \$100							
			1,000					
201-1110-452.39-89	CONTRACT SERVICES/CHARGES	0	0	0	0	0	0	57,099
LEVEL	TEXT		TEXT AMT					
02	OTHER CONTRACTUAL SERVICES		57,099					
	K63PRM -- \$8,564							
	K3EEVE -- \$48,535							
			57,099					
201-1110-452.39-99	MILEAGE REIMBURSEMENT	0	0	0	0	0	0	1,500
LEVEL	TEXT		TEXT AMT					
02	MILEAGE REIMB.:		1,500					
	K3EEVE -- \$1,500							
			1,500					
* OTHER SERVICES & CHARGES		0	0	0	0	0	0	193,253
** MARKETING & EVENTS		0	0	0	0	0	0	947,872

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
***	PARK DEPARTMENT FUND	11,582,414	10,613,139	11,177,940	11,363,459	7,129,652	5,137,332	13,401,850

Recreation - Nonreverting - 203

Fund Summary - Operating and Capital Budget

Description	2014 Actual	2015 Actual	2016 Amended Budget	30-Jun Actual	2017 Proposed Budget	Forecast				Budget Variance 2016-2017	% Change
						2018	2019	2020	2021		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	945,486	1,008,138	1,448,565	484,445	1,381,787	1,400,000	1,410,000	1,420,000	1,430,000	(66,778)	-4.6%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	945,486	1,008,138	1,448,565	484,445	1,381,787	1,400,000	1,410,000	1,420,000	1,430,000	(66,778)	-4.6%
EXPENDITURES BY PROGRAM											
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	435,296	473,660	611,544	157,856	510,421	515,525	518,103	520,693	523,297	(101,123)	-16.5%
Fringe Benefits	30,384	32,880	44,075	13,993	46,983	50,742	54,801	59,185	63,920	2,908	6.6%
Total Personnel	465,680	506,540	655,619	171,849	557,404	566,267	572,904	579,878	587,217	(98,215)	-15.0%
Supplies	205,891	241,910	284,568	76,388	305,438	306,965	308,500	310,043	311,593	20,870	7.3%
Services & Charges											
Professional Services	-	-	-	26,351	126,674	127,307	127,944	128,584	129,227	126,674	-
Printing & Advertising	25,813	20,454	62,384	3,864	45,350	44,443	44,487	44,532	44,576	(17,034)	-27.3%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	7,876	6,830	20,383	890	15,628	15,315	15,331	15,346	15,361	(4,755)	-23.3%
Travel	19,598	12,842	69,007	4,141	53,394	52,326	52,378	52,431	52,483	(15,613)	-22.6%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	42,007	44,003	68,961	34,482	86,680	80,469	82,078	83,720	85,394	17,719	25.7%
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	3,550	-	-	-	-	-	-	-	-	-
Other Services & Charges	142,958	164,213	276,332	124,599	279,998	274,398	274,672	274,947	275,222	3,666	1.3%
Total Services & Charges	238,252	251,892	497,067	194,328	607,724	594,259	596,891	599,559	602,264	110,657	22.3%
Capital	-	-	22,500	24,300	115,000	25,000	20,000	20,000	20,000	92,500	411.1%
Total Expenditures by Type	909,823	1,000,342	1,459,754	466,865	1,585,566	1,492,491	1,498,295	1,509,480	1,521,073	125,812	8.6%
Net Surplus / (Deficit)	35,663	7,796	(11,189)	17,580	(203,779)	(92,491)	(88,295)	(89,480)	(91,073)		
Beginning Cash Balance	778,249	815,052	823,964	823,964	812,775	608,996	516,505	428,210	338,730		
Cash Adjustments	36,803	8,912	-	-	-	-	-	-	-		
Ending Cash Balance	815,052	823,964	812,775	841,543	608,996	516,505	428,210	338,730	247,656		
Cash Reserves Target	227,456	250,086	364,939	116,716	396,392	373,123	374,574	377,370	380,268		25.00%

Explain Significant Revenue and Expenditure Changes Below:

2017 Salaries and Wages reflect a 16.5% decrease - this is due to shifting contract labor (\$126,674) such as Fitness Instructors, Softball Umpires, Athletic Officials, Aquatic instructors and Swim coaches to other professional services. Overall, Fund 203 total expenditures have increased \$125,812 representing a 8.7% increase from 2016, although total expenditures do exceed total revenue by approximately \$204,000. Since Fund 203 is set up and designed to be self funded through recreational programming, as of June 30, 2016 this Fund has a cash balance of \$934,451. Allowing for a 25% reserve equaling \$364,939, leaves a cash balance of \$460,638. For which we are proposing in 2017 only to use a portion of to cover the \$204,000. The increase in expenditures of \$125,812 are as follows: Capital increase of \$92,500 mostly represented by the need to resurface Leeper Park tennis courts(\$85K), Interfund Allocation increase of \$17,719, and a net increase of additions and reductions in line item accounts of \$15,593. The increase accounts for approximately \$6,200 and the remaining \$9,400 is attributed to increased labor costs to extend the operation of the East Race for an additional three weekends.

Note: The Cash Reserves Target for the Recreation Nonreverting Fund is equal to 25% of annual expenditures.

Recreation - Nonreverting - 203

Fund Summary - Description, Accomplishments, Goals, KPI's

Fund Description & Purpose

Fund accounts for recreation programs and events that are self supporting through user fees or sponsorships and donations.

2016 Accomplishments & Outcomes

- Creation and partnership with Edge Adventure Aerial Park at Rum Village
- 2016 Tourism Sports Advocate Award for the ISC Fastball Softball Tournament
- First year of the October Film series in neighborhood parks across the City of South Bend
- First year for the Arts along the East Race, is the extension of the Art Beat Program
-
-
-
-
-
-

2017 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- Diverse programming offered to local residents
- Sustainable recreation programs
-
-
-
-
-

Good Government (GG)

- Community Outreach programming
- Youth mentoring programs
- Maintain strong health and wellness component to Parks & Recreation operations
- Pursue sponsors and grants to assist with programs, events, and leagues
-
-
-

People/Places (PP)

-
-
-
-
-
-
-
-
-

Key Performance Indicators (KPI's)

Measure	City Goal	Type	2018	2015	2016	2017
			Long Term Goal	Actual	Estimated	Target
- River City Basketball League	PP	Outcome	500 Teams	404	500	500 teams
- Softball Leagues	PP	Outcome	300 Teams	288	290	290 teams
- Daddy-Daughter Dance	PP	Outcome	2,000 Participants	1,832	1,625	1,700
- Kid's Triathlon	PP	Outcome	300 Participants	229	255	275
- Recreation Centers	PP	Outcome	250,000	205,633	210,000	210,000
- Pool Attendance	PP	Outcome	13,000	11,374	12,000	12,000
-						
-						
-						
-						
-						
-						
-						
-						

Types: output, efficiency, effectiveness, quality, outcome, technology

2017 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- The significant challenge with this fund is always to maintain its sustainability as a user fee based enterprise.
-
- The pursuit of grants, donors, and sponsors of events and programs is important to the overall sustainability of this fund.
-
- The surplus in the overall cash balance for this fund allow staff training and education that would otherwise be unaffordable. In order to maintain profitability, staff need to be more efficient in their programs.
-
-

Recreation - Nonreverting - 203

Fund Summary - Full-Time Employees

<i>Report ONLY Full-Time positions</i>									
Position	2016			2017	Forecast				
	2015	Amended	6/30/2016	Proposed	2018	2019	2020	2021	
	Actual	Budget	Actual	Budget					
Staffing (Full-Time Employees)									
Non-Bargaining									
Fitness Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	
	-	-		-	-	-	-	-	
	-	-		-	-	-	-	-	
	-	-		-	-	-	-	-	
	-	-		-	-	-	-	-	
	-	-		-	-	-	-	-	
	-	-		-	-	-	-	-	
	-	-		-	-	-	-	-	
	-	-		-	-	-	-	-	
	-	-		-	-	-	-	-	
	-	-		-	-	-	-	-	
	-	-		-	-	-	-	-	
	-	-		-	-	-	-	-	
	-	-		-	-	-	-	-	
	-	-		-	-	-	-	-	
	-	-		-	-	-	-	-	
Total Non-Bargaining	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	
Bargaining									
	-	-		-	-	-	-	-	
	-	-		-	-	-	-	-	
	-	-		-	-	-	-	-	
	-	-		-	-	-	-	-	
	-	-		-	-	-	-	-	
	-	-		-	-	-	-	-	
	-	-		-	-	-	-	-	
	-	-		-	-	-	-	-	
	-	-		-	-	-	-	-	
	-	-		-	-	-	-	-	
	-	-		-	-	-	-	-	
	-	-		-	-	-	-	-	
	-	-		-	-	-	-	-	
	-	-		-	-	-	-	-	
	-	-		-	-	-	-	-	
	-	-		-	-	-	-	-	
Total Bargaining	-	-	-	-	-	-	-	-	
Total Full-Time Employees	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	
Explain Significant Staffing Changes Below:									

Recreation - Nonreverting - 203

Fund Summary - Five-Year Capital Improvement Plan

			Minimum Thresholds	Equipment Buildings	\$10,000 \$100,000				
Name	Funding Source	2016 Budget	BUDGET		FORECAST			Total	Justification
			2017	2018	2019	2020	2021		
Replacement Capital									
Set aside for improvements to softball facilities	Cash	-	30,000	-	-	-	-	30,000	
Resurface tennis courts at Leeper Tennis	Cash	-	85,000	-	-	-	-	85,000	
Forecasted capital	Cash	-	-	25,000	20,000	20,000	20,000	85,000	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
Project Capital									
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
Totals		-	115,000	25,000	20,000	20,000	20,000	200,000	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
RECREATION-NONREVERTING								
203-1103-347.01-35	FOOD SALES	27,880	41,390	38,250	38,250	21,712	11,863	43,125
LEVEL	TEXT	TEXT AMT						
02	BELLEVILLE CONCESSIONS	28,000						
	CONCESSIONS	15,125						
		43,125						
203-1103-347.01-37	NON-ALCOHOLIC BEVERAGES	15,253	23,050	33,250	33,250	10,970	6,187	31,875
LEVEL	TEXT	TEXT AMT						
02	BELLEVILLE CONCESSIONS	20,000						
	CONCESSIONS	11,875						
		31,875						
203-1103-347.01-90	RECREATION	799,127	880,082	1,361,065	1,361,065	639,689	545,150	1,290,787
LEVEL	TEXT	TEXT AMT						
02	AQUATICS	20,800						
	ATHLETICS	647,059						
	CENTERS	198,443						
	REC ADMINISTRATION	44,660						
	PROGRAMS	261,215						
	SPECIAL EVENTS	118,610						
		1,290,787						
203-1103-347.99-00	CASH OVER/SHORT	29	196	0	0	7-	6-	0
*		842,289	944,718	1,432,565	1,432,565	672,364	563,195	1,365,787
203-1103-360.00-00	MISCELLANEOUS REVENUE	100,775	58,416	10,000	10,000	70	36	10,000
*		100,775	58,416	10,000	10,000	70	36	10,000
203-1103-361.00-00	INTEREST EARNINGS	2,422	5,004	6,000	6,000	4,756	4,337	6,000
LEVEL	TEXT	TEXT AMT						
02	INTEREST EARNINGS ON FUND BALANCES	6,000						
		6,000						
*		2,422	5,004	6,000	6,000	4,756	4,337	6,000
**	RECREATION	945,486	1,008,138	1,448,565	1,448,565	677,190	567,568	1,381,787
***	RECREATION-NONREVERTING	945,486	1,008,138	1,448,565	1,448,565	677,190	567,568	1,381,787

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
RECREATION-NONREVERTING								
203-1103-452.10-01	REGULAR	34,507	36,643	43,678	43,678	22,175	16,655	43,678
LEVEL	TEXT	TEXT AMT						
02	1 - FITNESS SUPERVISOR	43,678						
		43,678						
203-1103-452.10-03	PART-TIME STAFF	103,854	124,183	183,956	183,956	101,211	43,464	203,324
LEVEL	TEXT	TEXT AMT						
02	PART TIME EMPLOYEES FOR SELF FUNDED RECREATION							
	ATHLETIC PROGRAMS	74,743						
	RECREATION CENTERS	800						
	YOUTH/ADULT PROGRAMS	118,688						
	SPECIAL EVENTS	2,000						
	RECREATION MANAGEMENT	2,000						
	AQUATICS	5,093						
		203,324						
203-1103-452.10-04	OVERTIME	274	224	500	500	115	0	0
203-1103-452.10-05	TEMPORARY SERVICES	127,149	137,804	138,047	127,237	14,293	14,293	3,210
LEVEL	TEXT	TEXT AMT						
02	CONTRACTORS USED FOR RECREATION PROGRAMS							
	AQUATICS-							
	ATHLETICS-							
	YOUTH/ADULT PROGRAMS-							
	CENTERS-	820						
	SPECIAL EVENTS-	2,190						
	RECREATION MANAGEMENT-	200						
		3,210						
203-1103-452.10-09	PERMANENT PART TIME	169,512	174,806	245,363	256,173	109,208	83,444	260,209
LEVEL	TEXT	TEXT AMT						
02	ATHLETIC PROGRAMS	219,416						
	YOUTH/ADULT PROGRAMS	27,553						
	RECREATION CENTERS	13,240						
		260,209						
203-1103-452.11-01	FICA - REGULAR	23,702	25,713	36,223	36,223	17,877	11,042	39,047
LEVEL	TEXT	TEXT AMT						
02	ALL SALARIES							
	\$507,211 X 7.65%=	39,047						
		39,047						
203-1103-452.11-04	PERF - REGULAR	3,859	4,087	4,892	4,892	2,471	1,853	4,892

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
LEVEL	TEXT		TEXT AMT					
02	REGULAR \$43,678 X 11.2%=-		4,892 4,892					
	203-1103-452.11-07 UNEMPLOYMENT COMP	1,053	1,310	1,184	1,184	431	209	1,268
LEVEL	TEXT		TEXT AMT					
02	ESTIMATED UNEMPLOYMENT COMPENSATION FOR RECREATION NONREVERTING BASED ON 0.25 % OF PAYROLL		1,268 1,268					
	203-1103-452.11-08 GROUP INSURANCE - HEALTH	1,650	1,650	1,656	1,656	1,035	828	1,656
LEVEL	TEXT		TEXT AMT					
02	----- GROUP HEALTH INSURANCE:..... 1 EMPLOYEE X \$65.00 X 24 PAY PERIODS -----		1,560					
	LONG TERM DISABILITY 1 EMPLOYEES X \$4.00 X 24 PAY PERIODS		96 1,656					
	203-1103-452.11-09 GROUP INSURANCE - LIFE	120	120	120	120	75	60	120
LEVEL	TEXT		TEXT AMT					
02	LIFE INS: 1 EMPLOYEE \$5 X 24 PAY PERIODS		120 120					
	* PERSONNEL SERVICES	465,680	506,540	655,619	655,619	268,891	171,850	557,404
	203-1103-452.21-02 STATIONERY & PRINTING	10,661	19,595	11,581	11,581	464	464	5,902
LEVEL	TEXT		TEXT AMT					
02	MATERIALS AND SUPPLIES		5,902 5,902					
	203-1103-452.21-03 CENTRAL STORES - OFFICE	57	0	2,000	2,000	32	32	2,000
LEVEL	TEXT		TEXT AMT					
02	RESTOCK OFFICE SUPPLIES		2,000 2,000					
	203-1103-452.21-04 OTHER -OFFICE SUPPLIES	1,316	0	1,908	1,908	0	0	1,425
	203-1103-452.21-05 SMALL OFFICE EQUIPMENT	310	4,294	1,500	1,500	700	350	1,500
	203-1103-452.22-05 UNIFORMS	208	462	7,175	7,175	227	0	4,200
LEVEL	TEXT		TEXT AMT					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
02	ATHLETICS		950					
	CENTERS		300					
	REC ADMINISTRATION		1,000					
	PROGRAMS		1,950					
			4,200					
203-1103-452.22-20	C.S.- MEDICAL/SAFETY	0	0	0	0	0	0	2,514
203-1103-452.22-23	RECREATION SUPPLIES	136,631	140,317	139,852	143,899	89,251	61,116	156,397
LEVEL	TEXT		TEXT AMT					
02	ATHLETICS		49,019					
	CENTERS		26,625					
	REC ADMINISTRATION		20,338					
	PROGRAMS		30,975					
	SPECIAL EVENTS		29,440					
			156,397					
203-1103-452.22-24	OPERATION/MAINT. SUPPLIES	12,977	7,643	71,400	71,589	12,821	8,550	72,500
LEVEL	TEXT		TEXT AMT					
02	ATHLETICS		65,500					
	CENTERS		3,000					
	PROGRAMS		4,000					
			72,500					
203-1103-452.22-29	INVENTORY "FOR SALE"	0	3,498	0	6,000	1,826	1,418	7,000
LEVEL	TEXT		TEXT AMT					
02	ATHLETIC - INVENTORY ITEMS FOR SALE (FITNESS)		7,000					
			7,000					
203-1103-452.22-30	CONCESSIONS INVENTORY	43,731	65,986	69,033	38,033	6,887	4,459	51,600
LEVEL	TEXT		TEXT AMT					
02	BELLEVILLE CONCESSIONS		37,000					
	TEEN CONCESSIONS		14,600					
			51,600					
203-1103-452.23-99	REPAIR & MAINT. MATERIALS	0	115	883	883	49	0	400
*	SUPPLIES	205,891	241,910	305,332	284,568	112,257	76,387	305,438
203-1103-452.31-06	OTHER PROFESSIONAL SVCS	0	0	0	0	50,934	26,351	126,674
LEVEL	TEXT		TEXT AMT					
02	REC ADMIN		1,000					
	AQUATICS		13,309					
	ATHLETICS		99,865					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
	PROGRAMS		12,500 126,674					
203-1103-452.31-70	ADM FEE ALLOCATION	42,007	44,003	49,749	49,749	29,022	24,876	50,015
LEVEL	TEXT		TEXT AMT					
02	2016 FIXED COST ALLOCATION #1 ADMINISTRATIVE FEE		50,015 50,015					
203-1103-452.31-73	PRINT SHOP ALLOCATION	0	0	19,212	19,212	11,207	9,606	36,665
LEVEL	TEXT		TEXT AMT					
02	ALLOCATION #5- PRINTSHOP		36,665 36,665					
203-1103-452.32-02	POSTAGE	546	131	4,601	4,601	4	4	2,875
LEVEL	TEXT		TEXT AMT					
02	SPECIAL EVENTS CENTERS		2,641 234 2,875					
203-1103-452.32-21	TRAVEL - MILEAGE	657	775	5,787	3,289	0	0	0
LEVEL	TEXT		TEXT AMT					
02	ATHLETICS PROGRAMS REC CENTERS							
203-1103-452.32-22	TRAVEL - AIRFARE	8,945	3,583	26,450	26,450	0	0	19,500
LEVEL	TEXT		TEXT AMT					
02	AQUATICS ATHLETICS CENTERS REC ADMINISTRATION PROGRAMS SPECIAL EVENTS		1,000 2,200 11,100 2,100 2,400 700 19,500					
203-1103-452.32-23	TRAVEL - HOTEL	6,324	5,794	25,260	25,260	3,311	3,311	20,660
LEVEL	TEXT		TEXT AMT					
02	AQUATICS ATHLETICS CENTERS REC ADMINISTRATION PROGRAMS		950 2,380 11,700 2,330 2,600					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
	SPECIAL EVENTS		700 20,660					
203-1103-452.32-24	TRAVEL - MEALS	2,412	2,269	11,260	11,260	935	764	10,506
LEVEL	TEXT		TEXT AMT					
02	AQUATICS		500					
	ATHLETICS		1,550					
	CENTERS		5,050					
	REC ADMINISTRATION		1,746					
	PROGRAMS		1,260					
	SPECIAL EVENTS		400					
			10,506					
203-1103-452.32-25	TRAVEL - OTHER	1,260	421	2,748	2,748	75	66	2,728
LEVEL	TEXT		TEXT AMT					
02	AQUATICS		50					
	ATHLETICS		850					
	CENTERS		1,300					
	REC ADMINISTRATION		100					
	PROGRAMS		400					
	SPECIAL EVENTS		28					
			2,728					
203-1103-452.33-01	PROMOTIONAL SUPPLIES	0	0	1,000	1,000	0	0	0
203-1103-452.33-03	PROMOTIONAL - PARK DEPT.	25,813	20,454	55,850	61,384	9,321	3,864	45,350
LEVEL	TEXT		TEXT AMT					
02	ATHLETICS		700					
	CENTERS		700					
	REC ADMINISTRATION		14,000					
	PROGRAMS		10,400					
	SPECIAL EVENTS		19,550					
			45,350					
203-1103-452.39-01	REFNDS,AWARDS,IMDEMNITIES	33,878	23,726	10,000	10,000	10,905	5,347	10,000
203-1103-452.39-10	SUBSCRIPTIONS-REC	4,612	4,959	0	75	3,099	75	0
203-1103-452.39-11	DUES	0	0	29,780	29,780	185	115	10,450
LEVEL	TEXT		TEXT AMT					
02	AQUATICS		700					
	ATHLETICS		5,340					
	CENTERS		2,730					
	REC ADMINISTRATION		610					
	PROGRAMS		785					
	SPECIAL EVENTS		285					
			10,450					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
203-1103-452.39-38	BAD DEBT/UNCOLLECT NSF CK	102	0	0	0	0	0	0
203-1103-452.39-70	EDUCATION & TRAINING	7,876	6,830	19,193	20,383	895	890	15,628
LEVEL	TEXT		TEXT AMT					
02	AQUATICS		1,200					
	ATHLETICS		1,100					
	CENTERS		6,500					
	REC ADMINISTRATION		2,500					
	PROGRAMS		3,500					
	SPECIAL EVENTS		828					
			15,628					
203-1103-452.39-89	CONTRACT SERVICES/CHARGES	103,820	135,397	226,363	229,378	125,904	118,981	251,333
LEVEL	TEXT		TEXT AMT					
02	ATHLETICS		50,032					
	CENTERS		92,225					
	REC ADMINISTRATION		12,650					
	PROGRAMS		22,625					
	SPECIAL EVENTS		73,376					
	36.02		425					
			251,333					
203-1103-452.39-99	MILEAGE REIMBURSEMENT	0	0	0	2,498	481	78	5,340
LEVEL	TEXT		TEXT AMT					
02	ATHLETIC		300					
	PROGRAMS		5,040					
			5,340					
*	OTHER SERVICES & CHARGES	238,252	248,342	487,253	497,067	246,278	194,327	607,724
203-1103-452.42-01	LAND IMPROVEMENTS	0	0	0	0	0	0	85,000
LEVEL	TEXT		TEXT AMT					
02	LEEPER TENNIS - COURT RESURFACING		85,000					
			85,000					
203-1103-452.43-07	PARK EQUIPMENT	0	0	0	22,500	24,300	24,300	30,000
LEVEL	TEXT		TEXT AMT					
02	ATHLETICS		30,000					
			30,000					
*	CAPITAL	0	0	0	22,500	24,300	24,300	115,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
203-1103-452.50-02	INTER-FUND OPER. TRANSFRS	0	3,550	0	0	0	0	0
*	OTHER USES	0	3,550	0	0	0	0	0
**	RECREATION	909,823	1,000,342	1,448,204	1,459,754	651,726	466,864	1,585,566
***	RECREATION-NONREVERTING	909,823	1,000,342	1,448,204	1,459,754	651,726	466,864	1,585,566

East Race Waterway - 271

Fund Summary - Operating and Capital Budget

Description	2014 Actual	2015 Actual	2016 Amended Budget	30-Jun Actual	2017 Proposed Budget	Forecast				Budget Variance 2016-2017	% Change
						2018	2019	2020	2021		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	32	21	30	5	-	-	-	-	-	(30)	-100.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	32	21	30	5	-	-	-	-	-	(30)	-100.0%
EXPENDITURES BY PROGRAM											
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	9,092	3,998	-	-	1,367	-	-	-	-	1,367	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	9,092	3,998	-	-	1,367	-	-	-	-	1,367	-
Net Surplus / (Deficit)	(9,060)	(3,977)	30	5	(1,367)	-	-	-	-		
Beginning Cash Balance	14,372	5,315	1,337	1,337	1,367	(0)	(0)	(0)	(0)		
Cash Adjustments	(9,057)	(3,979)	-	-	-	-	-	-	-		
Ending Cash Balance	5,315	1,337	1,367	1,342	(0)	(0)	(0)	(0)	(0)		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.00%

Explain Significant Revenue and Expenditure Changes Below:

Fund accounts for revenues and expenditures for the East Race Waterway. Revenues were derived from race event entry fees. At this time, no races are anticipated being held. No revenues are expected for this fund.

Note: There is no cash reserve requirement for this fund.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
EASTRACE WATERWAY								
271-0000-361.00-00	INTEREST EARNINGS	32	21	30	30	7	7	0
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*		32	21	30	30	7	7	0
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**	EASTRACE WATERWAY	32	21	30	30	7	7	0
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***	EASTRACE WATERWAY	32	21	30	30	7	7	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
EASTRACE WATERWAY								
271-1101-452.22-24	OPERATION/MAINT. SUPPLIES	9,092	3,998	0	0	0	0	1,367
LEVEL	TEXT	TEXT AMT						
02	EAST RACE EQUIPMENT		1,367					
			1,367					

*	SUPPLIES	9,092	3,998	0	0	0	0	1,367

**	PARK MAINTENANCE	9,092	3,998	0	0	0	0	1,367

***	EASTRACE WATERWAY	9,092	3,998	0	0	0	0	1,367

Coveleski Stadium - 401

Fund Summary - Operating and Capital Budget

Description	2014 Actual	2015 Actual	2016 Amended Budget	30-Jun Actual	2017 Proposed Budget	Forecast				Budget Variance 2016-2017	% Change
						2018	2019	2020	2021		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	41,853	15,000	-	40,000	41,000	41,500	42,000	43,000	25,000	166.7%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	13,600	250	200	292	200	-	-	-	-	-	0.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	13,600	42,103	15,200	292	40,200	41,000	41,500	42,000	43,000	25,000	164.5%
EXPENDITURES BY PROGRAM											
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
-	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	22,000	22,000	30,000	30,500	31,000	31,500	32,000	8,000	36.4%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	22,000	22,000	30,000	30,500	31,000	31,500	32,000	8,000	36.4%
Capital											
-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	-	-	22,000	22,000	30,000	30,500	31,000	31,500	32,000	8,000	36.4%
Net Surplus / (Deficit)	13,600	42,103	(6,800)	(21,708)	10,200	10,500	10,500	10,500	11,000		
Beginning Cash Balance	26,850	40,474	82,661	82,661	75,861	86,061	96,561	107,061	117,561		
Cash Adjustments	13,624	42,187	-	-	-	-	-	-	-		
Ending Cash Balance	40,474	82,661	75,861	60,953	86,061	96,561	107,061	117,561	128,561		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.00%

Explain Significant Revenue and Expenditure Changes Below:

Due to increased attendance at Coveleski Stadium, the revenue from the attendance bonus has been increased to compare with the 2015 attendance record.

Note: There is no cash reserve requirement for this fund.

Coveleski Stadium - 401

Fund Summary - Description, Accomplishments, Goals, KPI's

Fund Description & Purpose

Fund accounts for capital projects for Coveleski Stadium

2016 Accomplishments & Outcomes

- Increased attendance due to the franchise being associated with the Chicago Cub parent club
- The addition of new amenities for the fans
- The new Performance Center for team training and public use
-
-
-
-
-
-

2017 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

-
-
-
-
-
-
-
-

Good Government (GG)

-
-
-
-
-
-
-
-

People/Places (PP)

- Increased attendance, bringing people to downtown South Bend
-
-
-
-
-
-
-

Key Performance Indicators (KPI's)

Measure	City Goal	Type	2018	2015	2016	2017
			Long Term Goal	Actual	Estimated	Target
- Attendance	PP	Outcome	350,000	347,678	290,000	300,000
-						
-						
-						
-						
-						
-						
-						
-						
-						
-						
-						
-						

Types: output, efficiency, effectiveness, quality, outcome, technology

2017 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- This fund's revenues are derived through payments by the Team's owner as proscribed in the Stadium Lease Agreement. For several years, the amount has been reduced to \$75,000 per year plus attendance incentives.
- Traditionally, \$75,000 has been deposited in fund 201, Parks Special Revenue. Revenues in excess of \$75,000 were deposited in this fund. Revenues in excess of \$75,000 were deposited in this fund.
- Minimal expenditures are budgeted in this fund for 2017.
-
-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
COVELESKI STADIUM								
401-0000-347.01-40	LEASE OF STADIUM	0	41,853	15,000	15,000	0	0	40,000
LEVEL	TEXT	TEXT AMT						
02	REVENUE FROM ATTENDANCE BONUS	40,000						
		40,000						

*		0	41,853	15,000	15,000	0	0	40,000
	401-0000-360.00-00 MISCELLANEOUS REVENUE	13,526	0	0	0	0	0	0

*		13,526	0	0	0	0	0	0
	401-0000-361.00-00 INTEREST EARNINGS	74	250	200	200	376	348	200
LEVEL	TEXT	TEXT AMT						
02	ESTIMATED INTEREST EARNED ON FUND BALANCES	200						
		200						

*		74	250	200	200	376	348	200

**	COVELESKI STADIUM	13,600	42,103	15,200	15,200	376	348	40,200

***	COVELESKI STADIUM	13,600	42,103	15,200	15,200	376	348	40,200

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
	COVELESKI STADIUM							
401-0401-452.36-01	BUILDINGS	0	0	0	0	0	0	30,000
-----		-----	-----	-----	-----	-----	-----	-----
*	OTHER SERVICES & CHARGES	0	0	0	0	0	0	30,000
-----		-----	-----	-----	-----	-----	-----	-----
**	CONTROLLER	0	0	0	0	0	0	30,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
401-1101-452.36-01	BUILDINGS	0	0	0	22,000	22,000	22,000	0
*	OTHER SERVICES & CHARGES	0	0	0	22,000	22,000	22,000	0
**	PARK MAINTENANCE	0	0	0	22,000	22,000	22,000	0
***	COVELESKI STADIUM	0	0	0	22,000	22,000	22,000	30,000

Zoo Endowment - 403

Fund Summary - Operating and Capital Budget

Description	2014 Actual	2015 Actual	2016 Amended Budget	30-Jun Actual	2017 Proposed Budget	Forecast				Budget Variance 2016-2017	% Change
						2018	2019	2020	2021		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	139	284	200	197	200	-	-	-	-	-	0.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	139	284	200	197	200	-	-	-	-	-	0.0%
EXPENDITURES BY PROGRAM											
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	49,688	-	-	-	-	49,688	-
Total Expenditures by Type	-	-	-	-	49,688	-	-	-	-	49,688	-
Net Surplus / (Deficit)	139	284	200	197	(49,488)	-	-	-	-	-	-
Beginning Cash Balance	49,022	49,190	49,510	49,510	49,488	(0)	(0)	(0)	(0)		
Cash Adjustments	168	320	(222)	-	-	-	-	-	-		
Ending Cash Balance	49,190	49,510	49,488	49,707	(0)	(0)	(0)	(0)	(0)		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.00%

Explain Significant Revenue and Expenditure Changes Below:

This fund's revenue was derived from donations from trust funds that have dissolved. Because the Potawatomi Zoological Society has taken over operation of the Zoo, it is unlikely there will be additional donations made to this fund in the foreseeable future. It is possible this fund will be used to fulfill Park's obligation for additional Zoo capital in 2017 as stated in the memorandum of understanding, and/or be closed. **Note:** There is no cash reserve requirement for this fund.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
ZOO ENDOWMENT								
403-0000-361.00-00	INTEREST EARNINGS	139	284	200	200	265	243	200
LEVEL	TEXT	TEXT AMT						
02	INTEREST EARNINGS ON FUND BALANCES		200					
			200					
		-----	-----	-----	-----	-----	-----	-----
*		139	284	200	200	265	243	200
		-----	-----	-----	-----	-----	-----	-----
**	ZOO ENDOWMENT	139	284	200	200	265	243	200
		-----	-----	-----	-----	-----	-----	-----
***	ZOO ENDOWMENT	139	284	200	200	265	243	200

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
ZOO ENDOWMENT								
403-1101-452.42-02	BUILDINGS	0	0	0	0	0	0	49,688
LEVEL	TEXT	TEXT AMT						
02	CAPITAL IMPROVEMENTS	49,688						
		49,688						

*	CAPITAL	0	0	0	0	0	0	49,688

**	PARK MAINTENANCE	0	0	0	0	0	0	49,688

***	ZOO ENDOWMENT	0	0	0	0	0	0	49,688

Park Nonreverting Capital - 405

Fund Summary - Operating and Capital Budget

Description	2014 Actual	2015 Actual	2016 Amended Budget	30-Jun Actual	2017 Proposed Budget	Forecast				Budget Variance 2016-2017	% Change
						2018	2019	2020	2021		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	39,276	11,613	58,000	2,854	48,000	48,000	48,500	49,000	49,500	(10,000)	-17.2%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	1,083	2,758	4,000	1,680	4,000	4,100	4,200	4,300	4,400	-	0.0%
Transfers In	96,819	-	100,500	-	93,000	93,500	94,000	94,500	95,000	(7,500)	-7.5%
Total Revenue	137,178	14,371	162,500	4,534	145,000	145,600	146,700	147,800	148,900	(17,500)	-10.8%
EXPENDITURES BY PROGRAM											
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	50,075	33,541	58,173	29,504	51,000	52,000	53,000	54,000	55,000	(7,173)	-12.3%
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	6,500	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	37,329	9,772	55,160	26,805	54,000	56,000	60,000	64,000	70,000	(1,160)	-2.1%
Total Services & Charges	43,829	9,772	55,160	26,805	54,000	56,000	60,000	64,000	70,000	(1,160)	-2.1%
Capital	95,000	22,499	155,000	-	40,000	47,500	52,500	57,000	63,000	(115,000)	-74.2%
Total Expenditures by Type	188,904	65,812	268,333	56,309	145,000	155,500	165,500	175,000	188,000	(123,333)	-46.0%
Net Surplus / (Deficit)	(51,726)	(51,441)	(105,833)	(51,775)	-	(9,900)	(18,800)	(27,200)	(39,100)		
Beginning Cash Balance	572,891	521,465	470,335	470,335	364,502	364,502	354,602	335,802	308,602		
Cash Adjustments	(51,426)	(51,130)	-	-	-	-	-	-	-		
Ending Cash Balance	521,465	470,335	364,502	418,560	364,502	354,602	335,802	308,602	269,502		
Cash Reserves Target	47,226	16,453	67,083	14,077	36,250	38,875	41,375	43,750	47,000		25.00%
Explain Significant Revenue and Expenditure Changes Below:											
Fund 405 receives funds from a designated portion of user fees from fund 201. Projecting a slight increase in revenues as user fees will proportionally be increased to offset program costs.											
Note: The Cash Reserves Target for this fund is equal to 25% of annual expenditures.											

Park Nonreverting Capital - 405

Fund Summary - Description, Accomplishments, Goals, KPI's

Fund Description & Purpose

Fund accounts for capital improvement projects for park venues, including picnic facilities, forestry, East Race, Howard Park Ice Rink, and City Golf Courses. Funding provided by user fees collected and deposited directly or in Fund 201 and transferred to this fund.

2016 Accomplishments & Outcomes

- Provide additional revenue for major repairs and equipment for designated facilities and operations
-
-
-
-
-
-
-
-

2017 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

-
-
-
-
-
-
-

Good Government (GG)

- Provide additional revenue for major repairs and equipment for designated facilities and operations
-
-
-
-
-
-

People/Places (PP)

-
-
-
-
-
-
-

Key Performance Indicators (KPI's)

Measure	City Goal	Type	2018			
			Long Term Goal	2015 Actual	2016 Estimated	2017 Target
- Elbel Golf Course- Customer Service Index (CSI)						
- Erskine Golf Course- CSI						
- Nonreverting Golf Revenue						
- East Race Waterway Nonreverting Revenue						
- Howard Park Ice Rink Nonreverting Revenue						
-						
-						
-						
-						
-						

Types: output, efficiency, effectiveness, quality, outcome, technology

2017 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- The additional revenue provided by this fund is increasingly more significant due to the dwindling capital provided from the Parks Special Revenue fund due to decreased property tax revenues. Because the revenues in this fund are based on attendance, it is important to offer the public a quality entertainment choice for their dollar.

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Park Nonreverting Capital - 405

Fund Summary - Five-Year Capital Improvement Plan

Name	Funding Source	2016 Budget	Minimum Thresholds		FORECAST					Total	Justification
			Equipment	Buildings	BUDGET						
			\$10,000	\$100,000	2017	2018	2019	2020	2021		
Replacement Capital											
Park Maintenance Equipment	Cash	-	16,000	17,500	18,500	19,000	21,000	-	92,000		
Golf Capital	Cash	-	24,000	30,000	34,000	38,000	42,000	-	168,000		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-		
Totals		-	40,000	47,500	52,500	57,000	63,000	-	260,000		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
PARK NONREVERTING CAPITAL								
405-0000-361.00-00	INTEREST EARNINGS	1,083	2,508	4,000	4,000	2,195	2,034	4,000
LEVEL	TEXT	TEXT AMT						
02	INTEREST EARNINGS ON FUND BALANCES		4,000					
			4,000					
		-----	-----	-----	-----	-----	-----	-----
*		1,083	2,508	4,000	4,000	2,195	2,034	4,000
		-----	-----	-----	-----	-----	-----	-----
**	PARK NONREVERTING CAPITAL	1,083	2,508	4,000	4,000	2,195	2,034	4,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
405-1101-347.01-11	PICNIC AREA NONREVERTING	3,605	4,873	4,000	4,000	4,357	3,431	6,000
405-1101-347.01-71	SITE MOWING	11,074	2,740	30,000	30,000	0	0	20,000
LEVEL	TEXT		TEXT AMT					
02	CAPITAL RECOVERY FROM MOWING FEES		20,000					
			20,000					
		-----	-----	-----	-----	-----	-----	-----
*		14,679	7,613	34,000	34,000	4,357	3,431	26,000
405-1101-360.00-00	MISCELLANEOUS REVENUE	24,597	4,000	24,000	24,000	0	0	22,000
LEVEL	TEXT		TEXT AMT					
02	NON-REVERTING MAINTENANCE FEES		10,000					
	MISCELLANEOUS FORESTRY REVENUE		12,000					
			22,000					
		-----	-----	-----	-----	-----	-----	-----
*		24,597	4,000	24,000	24,000	0	0	22,000
**	PARK MAINTENANCE	39,276	11,613	58,000	58,000	4,357	3,431	48,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
405-1102-360.00-00	MISCELLANEOUS REVENUE	0	250	0	0	0	0	0
LEVEL	TEXT	TEXT AMT						
02	INCLUDED IN 405-1102-347.01-21	-----	-----	-----	-----	-----	-----	-----
*		0	250	0	0	0	0	0
405-1102-392.00-00	INTERFUND OPER. TRANSFER	87,025	0	85,000	85,000	0	0	80,000
LEVEL	TEXT	TEXT AMT						
02	GOLF NON-REVERTING FEES - TRANSFER FROM FUND 201 (FORMERLY TO ACCOUNT NO. 405-1102-347-01-21)		80,000					
			80,000					
*		87,025	0	85,000	85,000	0	0	80,000
**	GOLF COURSES	87,025	250	85,000	85,000	0	0	80,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
405-1103-392.00-00	INTERFUND OPER. TRANSFER	9,794	0	15,500	15,500	0	0	13,000
LEVEL	TEXT		TEXT AMT					
02	NON-REVERTING FEES - TRSFR FROM FUND 201 - ICE RNK		1,500					
	NON-REVERTING FEES - TRSFR FROM FUND 201 - E. RACE		11,500					
			13,000					
		-----	-----	-----	-----	-----	-----	-----
*		9,794	0	15,500	15,500	0	0	13,000
		-----	-----	-----	-----	-----	-----	-----
**	RECREATION	9,794	0	15,500	15,500	0	0	13,000
		-----	-----	-----	-----	-----	-----	-----
***	PARK NONREVERTING CAPITAL	137,178	14,371	162,500	162,500	6,552	5,465	145,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
PARK NONREVERTING CAPITAL								
405-1101-452.22-24	OPERATION/MAINT. SUPPLIES	1,451	8,173	10,000	10,173	13,762	8,472	8,000
405-1101-452.22-25	PLANTS CHEM. SEED & FERT.	9,005	8,411	10,000	10,000	5,141	5,141	8,000
*	SUPPLIES	10,456	16,584	20,000	20,173	18,903	13,613	16,000
405-1101-452.39-01	REFNDS,AWARDS,IMDEMNITIES	84	120	0	0	0	0	0
*	OTHER SERVICES & CHARGES	84	120	0	0	0	0	0
405-1101-452.43-07	PARK EQUIPMENT	0	0	15,000	38,373	0	0	16,000
LEVEL	TEXT	TEXT AMT						
02	FORESTRY EQUIPMENT	16,000						
		16,000						
*	CAPITAL	0	0	15,000	38,373	0	0	16,000
**	PARK MAINTENANCE	10,540	16,704	35,000	58,546	18,903	13,613	32,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
405-1102-452.22-24	OPERATION/MAINT. SUPPLIES	21,077	4,105	38,000	38,000	12,121	9,990	35,000
LEVEL	TEXT		TEXT AMT					
02	MATERIALS FOR BUILDING IMPROVEMENTS		15,000					
	REFURBISH COURSE CONDITIONS		15,000					
	EQUIPMENT PURCHASE		5,000					
			35,000					
405-1102-452.23-99	REPAIR & MAINT. MATERIALS	5,128	12,852	0	0	0	0	0
*	SUPPLIES	26,205	16,957	38,000	38,000	12,121	9,990	35,000
405-1102-452.36-05	OTHER EQUIPMENT REPAIRS	6,500	0	0	0	0	0	0
405-1102-452.39-89	CONTRACT SERVICES/CHARGES	32,245	9,652	0	55,160	35,975	30,575	34,000
*	OTHER SERVICES & CHARGES	38,745	9,652	0	55,160	35,975	30,575	34,000
405-1102-452.43-07	PARK EQUIPMENT	0	22,499	60,000	164,062	23,181	23,181	24,000
LEVEL	TEXT		TEXT AMT					
02	GOLF CAPITAL (TED)		24,000					
			24,000					
*	CAPITAL	0	22,499	60,000	164,062	23,181	23,181	24,000
**	GOLF COURSES	64,950	49,108	98,000	257,222	71,277	63,746	93,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
405-1103-452.22-24	OPERATION/MAINT. SUPPLIES	0	0	0	0	5,901	5,901	0
*	SUPPLIES	0	0	0	0	5,901	5,901	0
405-1103-452.39-89	CONTRACT SERVICES/CHARGES	0	0	0	0	6,480	6,480	20,000
*	OTHER SERVICES & CHARGES	0	0	0	0	6,480	6,480	20,000
405-1103-452.43-07	PARK EQUIPMENT	0	0	20,000	31,327	0	0	0
LEVEL	TEXT	TEXT AMT						
02	RAFT REPLACEMENT							
	MISC RAFTING EQUIPMENT							
*	CAPITAL	0	0	20,000	31,327	0	0	0
**	RECREATION	0	0	20,000	31,327	12,381	12,381	20,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
405-1104-452.22-24	OPERATION/MAINT. SUPPLIES	2,225	0	0	0	0	0	0
405-1104-452.23-99	REPAIR & MAINT. MATERIALS	11,189	0	0	0	0	0	0
* SUPPLIES		13,414	0	0	0	0	0	0
405-1104-452.39-89	CONTRACT SERVICES/CHARGES	5,000	0	0	0	0	0	0
* OTHER SERVICES & CHARGES		5,000	0	0	0	0	0	0
405-1104-452.42-01	LAND IMPROVEMENTS	95,000	0	0	0	0	0	0
405-1104-452.43-07	PARK EQUIPMENT	0	0	36,000	36,000	0	0	0
LEVEL	TEXT	TEXT AMT						
02	POSSIBLE CONTRIBUTION TO ZOO CAPITAL							
* CAPITAL		95,000	0	36,000	36,000	0	0	0
** POTAWATOMI ZOO		113,414	0	36,000	36,000	0	0	0
*** PARK NONREVERTING CAPITAL		188,904	65,812	189,000	383,095	102,561	89,740	145,000

City Cemetery - 730

Fund Summary - Operating and Capital Budget

Description	2014 Actual	2015 Actual	2016 Amended Budget	30-Jun Actual	2017 Proposed Budget	Forecast				Budget Variance 2016-2017	% Change
						2018	2019	2020	2021		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	101	164	150	113	200	-	-	-	-	50	33.3%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	101	164	150	113	200	-	-	-	-	50	33.3%
EXPENDITURES BY PROGRAM											
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	8,658	-	20,000	-	6,000	2,929	-	-	-	(14,000)	-70.0%
Total Services & Charges	8,658	-	20,000	-	6,000	2,929	-	-	-	(14,000)	-70.0%
Capital											
	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	8,658	-	20,000	-	6,000	2,929	-	-	-	(14,000)	-70.0%
Net Surplus / (Deficit)	(8,557)	164	(19,850)	113	(5,800)	(2,929)	-	-	-		
Beginning Cash Balance	36,934	28,394	28,579	28,579	8,729	2,929	(0)	(0)	(0)		
Cash Adjustments	(8,540)	185	-	-	-	-	-	-	-		
Ending Cash Balance	28,394	28,579	8,729	28,692	2,929	(0)	(0)	(0)	(0)		
Cash Reserves Target	2,165	-	5,000	-	1,500	732	-	-	-		25.00%

Explain Significant Revenue and Expenditure Changes Below:

Revenue for this fund was originally derived from the sale of burial plots. Very few plots remain and the revenues have decreased as a result. This fund is no longer self sustaining. Funds are budgeted as a contingency for unexpected repairs.

Note: The Cash Reserves Target for this fund is equal to 25% of annual expenditures.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
CITY CEMETERY TRUST FUND								
730-0000-361.00-00	INTEREST EARNINGS	101	164	150	150	153	140	200
LEVEL	TEXT		TEXT AMT					
02	ESTIMATED INTEREST EARNED ON FUND BALANCES		200					200
			200					

*		101	164	150	150	153	140	200

**	CITY CEMETERY TRUST FUND	101	164	150	150	153	140	200

***	CITY CEMETERY TRUST FUND	101	164	150	150	153	140	200

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
CITY CEMETERY TRUST FUND								
730-0000-452.39-89	CONTRACT SERVICES/CHARGES	8,658	0	20,000	20,000	0	0	6,000
LEVEL	TEXT	TEXT AMT						
02	CEMETERY IMPROVEMENTS		6,000					
			6,000					

*	OTHER SERVICES & CHARGES	8,658	0	20,000	20,000	0	0	6,000

**	CITY CEMETERY TRUST FUND	8,658	0	20,000	20,000	0	0	6,000

***	CITY CEMETERY TRUST FUND	8,658	0	20,000	20,000	0	0	6,000

Parks Bond Capital - 751

Fund Summary - Operating and Capital Budget

Description	2014 Actual	2015 Actual	2016 Amended Budget	30-Jun Actual	2017 Proposed Budget	Forecast				Budget Variance 2016-2017	% Change
						2018	2019	2020	2021		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	7,500	-	-	-	-	7,500	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	7,500	-	-	-	-	7,500	-
EXPENDITURES BY PROGRAM											
1	-	-	-	-	-	-	-	-	-	-	-
2	-	-	-	-	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-	-	-	-	-
8	-	-	-	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-	-	-	-
10	-	-	-	-	-	-	-	-	-	-	-
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
-	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	3,500,000	-	-	-	-	3,500,000	-
Total Expenditures by Type	-	-	-	-	3,500,000	-	-	-	-	3,500,000	-
Net Surplus / (Deficit)	-	-	-	-	(3,492,500)	-	-	-	-		
Beginning Cash Balance	-	-	-	-	-	-	-	-	-	-	-
Cash Adjustments	-	-	-	-	3,492,500	-	-	-	-	-	-
Ending Cash Balance	-	-	-	-	-	-	-	-	-	-	-
Cash Reserves Target	-	-	-	-	-	-	-	-	-	-	0.00%

Explain Significant Revenue and Expenditure Changes Below:

The purpose of the Parks Bond Capital Fund is to account for the expenditures of the bond proceeds on parks improvements and equipment. The original bond was \$5,605,000 and was issued during 2015. Charles Black Center - additional Gymnasium added. The Parks Bond Capital Fund 751 is used to account for the bond proceeds and expenditures of the 2015 Parks/EDIT bond that is accounted for by US Bank in trustee accounts. The City submits pay requests for costs incurred under the bond to US Bank. A new fund is being established in 2017 to integrate these trustee accounts into the City's regular accounting system.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
PARKS BOND CAPITAL								
751-1101-361.00-00	INTEREST EARNINGS	0	0	0	0	0	0	7,500
LEVEL	TEXT	TEXT AMT						
02	ESTIMATED INTEREST EARNINGS	7,500						
		7,500						

*		0	0	0	0	0	0	7,500

**	PARK MAINTENANCE	0	0	0	0	0	0	7,500

***	PARKS BOND CAPITAL	0	0	0	0	0	0	7,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
PARKS BOND CAPITAL								
751-1101-452.42-01	LAND IMPROVEMENTS	0	0	0	0	0	0	3,500,000
LEVEL	TEXT	TEXT AMT						
02	PARKS IMPROVEMENTS - CHARLES BLACK CENTER	3,500,000						
		3,500,000						

*	CAPITAL	0	0	0	0	0	0	3,500,000

**	PARK MAINTENANCE	0	0	0	0	0	0	3,500,000

***	PARKS BOND CAPITAL	0	0	0	0	0	0	3,500,000

Parks Bond Debt Service - 757

Fund Summary - Operating and Capital Budget

Description	2014 Actual	2015 Actual	2016 Amended Budget	30-Jun Actual	2017 Proposed Budget	Forecast				Budget Variance 2016-2017	% Change
						2018	2019	2020	2021		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	1,000	1,000	1,000	1,000	1,000	1,000	-
Transfers In	-	-	-	-	390,482	378,107	381,732	380,132	373,382	390,482	-
Total Revenue	-	-	-	-	391,482	379,107	382,732	381,132	374,382	391,482	-
EXPENDITURES BY PROGRAM											
1 Debt Service	-	-	-	-	391,482	379,107	382,732	381,132	374,382	391,482	-
2	-	-	-	-	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-	-	-	-	-
8	-	-	-	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-	-	-	-
10	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	391,482	379,107	382,732	381,132	374,382		
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	215,000	210,000	220,000	225,000	225,000	215,000	-
Interest & Fees	-	-	-	-	176,482	169,107	162,732	156,132	149,382	176,482	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	391,482	379,107	382,732	381,132	374,382	391,482	-
Capital											
	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	-	-	-	-	391,482	379,107	382,732	381,132	374,382	391,482	-
Net Surplus / (Deficit)											
	-	-	-	-	-	-	-	-	-	-	-
Beginning Cash Balance	-	-	-	-	-	596,000	596,000	596,000	596,000	-	-
Cash Adjustments	-	-	-	-	596,000	-	-	-	-	-	-
Ending Cash Balance	-	-	-	-	596,000	596,000	596,000	596,000	596,000		
Cash Reserves Target											

Explain Significant Revenue and Expenditure Changes Below:

A new Parks Bond Debt Service Fund 757 is being established for 2017 to account for the receipt of monthly lease rental payments from the City's EDIT Fund 408 and the payment of debt service principal and interest semi-annually to the bond holders. The accounting records are maintained in US Bank trustee accounts and, beginning in 2017, will be integrated into the City's regular accounting system. The par amount of the 2015 Parks/EDIT bond was \$5,605,000 and the final payment is due August 1, 2035.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
PARKS BOND DEBT SERVICE								
757-1101-361.00-00	INTEREST EARNINGS	0	0	0	0	0	0	1,000
LEVEL	TEXT	TEXT AMT						
02	INTEREST EARNED ON ESCROW ACCOUNTS	1,000						
		1,000						

*		0	0	0	0	0	0	1,000
757-1101-392.00-00	INTERFUND OPER. TRANSFER	0	0	0	0	0	0	390,482
LEVEL	TEXT	TEXT AMT						
02	CITY CONTRIBUTIONS OF DEBT SERVICE AMOUNTS	390,482						
		390,482						

*		0	0	0	0	0	0	390,482

**	PARK MAINTENANCE	0	0	0	0	0	0	391,482

***	PARKS BOND DEBT SERVICE	0	0	0	0	0	0	391,482

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
PARKS BOND DEBT SERVICE								
757-1101-452.37-11	CAPITAL LEASE PRINCIPAL	0	0	0	0	0	0	215,000
LEVEL	TEXT	TEXT AMT						
02	DEBT SERVICE PRINIPAL PAID BY ESCROW							
	2015 PARKS/EDIT BOND #141	215,000						
		215,000						
757-1101-452.37-12	CAPITAL LEASE INTEREST	0	0	0	0	0	0	175,482
LEVEL	TEXT	TEXT AMT						
02	DEBT INTEREST PAID THROUGH ESCROW:							
	2015 PARKS/EDIT BOND #141	175,482						
		175,482						
757-1101-452.38-03	PAYING AGENT FEES	0	0	0	0	0	0	1,000
LEVEL	TEXT	TEXT AMT						
02	PAYING AGENT FEES PAID THROUGH ESCROW	1,000						
		1,000						
* -----	OTHER SERVICES & CHARGES	0	0	0	0	0	0	391,482
** -----	PARK MAINTENANCE	0	0	0	0	0	0	391,482
*** -----	PARKS BOND DEBT SERVICE	0	0	0	0	0	0	391,482