

Attachment A

2022 Parks and Recreation Budget

Object Account	Budget 2019	Actual 2019	Budget 2020	Actual 2020	Budget 2021	Budget 2022	%
GENERAL FUND							
Division Total 100/2005 - Park Administration	1,463,900	1,398,650	1,528,800	1,216,185	1,551,500	1,483,000	-4.42%
Division Total 101/2010 - Parks	2,992,300	2,938,056	3,025,900	2,767,831	2,926,100	3,094,900	5.77%
Division Total 102/2095 - Recreation Admin	903,200	843,880	942,900	715,422	962,200	1,001,100	4.04%
Total General Fund Request	5,359,400	5,180,586	5,497,600	4,699,438	5,439,800	5,579,000	2.56%
RECREATION PARTICIPATION FUND							
Division Total 103 - Recreation Prog Expenses	563,600	513,732	585,800	415,743	604,900	560,800	-7.29%
Division Total 104 - Recreation Prog Revenues	(1,638,998)	(1,571,766)	(1,668,610)	(637,296)	(1,687,228)	(1,532,219)	-9.19%
Division Total 104 - Recreation Prog Expenses	1,076,114	1,043,699	1,082,810	489,976	1,082,327	971,419	-10.25%
Total Recreation Participation Fund	716	(14,335)	0	268,423	0	0	0.00%
MUSIC CONSORTIUM							
Division Total 106 - Music Consortium Expenses	75,000	67,232	43,535	21,951	44,500	49,800	0.00%
Division Total 106 Music Consortium Revenues	(75,000)	(71,993)	(43,600)	(26,124)	(44,500)	(49,800)	0.00%
Total Musical Consortium	0	(4,761)	(65)	(4,173)	0	0	0.00%
FARMERS MARKET							
Division Total 107 - FM Expenses	42,000	43,741	44,000	50,832	46,760	50,000	0.00%
Division Total 107 - FM Revenues	(42,000)	(48,338)	(44,000)	(60,883)	(46,800)	(50,000)	0.00%
Total Farmers Market	0	(4,597)	0	(10,051)	(40)	0	0.00%
AGE FRIENDLY							
Division Total 108 - Age Friendly Expenses	25,000	24,242	25,000	485	24,935	27,750	0.00%
Division total 108 - Age Friendly Revenues	(25,000)	(22,737)	(25,000)	(7,552)	(25,000)	(27,750)	0.00%
Total Age Friendly	0	1,505	0	(7,067)	(65)	0	0.00%
COMMUNITY CENTER							
Total Expenses	3,691,000	3,359,625	3,691,000	3,691,000	3,484,500	3,618,700	3.71%
Total Revenues	(2,831,000)	(2,472,891)	(2,831,000)	(2,831,000)	(2,659,500)	(2,763,000)	3.75%
Total Community Center	860,000	886,734	860,000	860,000	825,000	855,700	3.59%
SPORTS DOME							
Total Expenses	355,300	379,572	362,600	362,600	363,841	365,155	0.36%
Total Revenues	(355,300)	(372,670)	(366,700)	(366,700)	(366,700)	(372,700)	1.61%
Total Sports Dome	0	6,902	(4,100)	(4,100)	(2,859)	(7,545)	62.11%

Division 100/2005 Park Administration

Object Account	Actual 2018	Budget 2019	Actual 2019	Budget 2020	Actual 2020	Budget 2021	Budget 2022	%
Division 100/2005 - Park Administration								
6105 - FULL TIME SALARIES	731,587	820,900	812,684	870,000	763,792	897,800	866,000	-3.54%
6106 - OVERTIME	4,553	3,500	3,973	3,500	911	3,500	3,500	0.00%
6107 - PART TIME SALARIES	14,660	22,000	16,581	22,000	10,176	22,000	22,000	0.00%
6121 - PERA CONTRIBUTIONS	55,784	61,800	62,079	65,500	57,880	67,600	66,000	-2.37%
6122 - FICA/MEDICARE CONTRIBUTIONS	56,978	64,300	63,615	68,200	58,883	70,000	70,000	0.00%
6130 - EMPLOYER CONTR FOR INSURANCE	112,582	126,300	127,638	131,000	121,590	133,400	121,300	-9.07%
6150 - WORKERS COMPENSATION	6,107	8,100	7,452	9,000	7,309	10,600	13,000	22.64%
6205 - SUPPLIES	112,833	127,400	119,524	130,000	41,798	120,000	105,000	-12.50%
6301 - PROFESSIONAL SERVICES	9,954	23,000	14,761	23,000	7,706	20,000	20,000	0.00%
6303 - EDP SERVICES	30,093	31,700	30,804	40,000	46,099	40,000	40,000	0.00%
6321 - TELEPHONE	21,209	25,200	23,759	25,200	22,747	25,000	25,000	0.00%
6322 - POSTAGE & METER	37,117	51,500	44,440	51,500	15,819	50,000	43,000	-14.00%
6324 - LEGAL NOTICES	1,075	2,000	1,066	2,000	1,058	2,000	2,000	0.00%
6361 - LIABILITY INSURANCE	17,496	18,400	18,396	18,400	18,396	18,400	20,000	8.70%
6403 - REPAIR/MAINT EQUIPMENT	1,800	4,000	1,800	4,000	1,800	4,000	4,000	0.00%
6404 - REPAIR/MAINT COPIER	12,207	14,000	10,204	12,000	11,783	12,000	12,000	0.00%
6451 - DUES AND MEMBERSHIPS	6,176	6,400	6,098	6,500	6,098	6,500	6,800	4.62%
6452 - SUBSCRIPTIONS/PRINTED MATERIAL	389	800	542	700	892	700	900	28.57%
6453 - MEETING EXPENSE	1,800	2,000	1,610	2,000	109	2,000	2,000	0.00%
6454 - CONFERENCE/TRAINING EXPENSE	10,135	15,600	7,607	14,000	1,345	18,100	18,100	0.00%
6454 - TUITION/TRAINING EXPENSE	0	2,400	1,101	2,400	0	0	0	0.00%
6455 - LOCAL MILEAGE	1,628	2,400	1,674	2,200	1,561	2,200	2,200	0.00%
6456 - TRAVEL EXPENSE (NON LOCAL)	438	1,500	1,155	1,500	0	1,500	1,500	0.00%
6457 - CAR ALLOWANCE	5,302	6,000	5,283	6,000	5,234	6,000	5,500	-8.33%
6506 - CAPITAL ITEMS (>\$5,000)	11,319	0	389	0	0	0	0	0.00%
6506 - NON-CAPITAL ITEMS (<\$5,000)	0	9,500	1,215	5,000	0	5,000	0	#####
6517 - DATA PROCESSING REPLACEMENT	13,200	13,200	13,200	13,200	13,200	13,200	13,200	0.00%
Total 100/2005 - Park Administration	1,276,422	1,463,900	1,398,650	1,528,800	1,216,186	1,551,500	1,483,000	-4.42%

Division 101/2010 Parks

Object Account	Actual 2018	Budget 2019	Actual 2019	Budget 2020	Actual 2020	Budget 2021	Budget 2022	%
Division 101/2010 - Parks								
6105 - FULL TIME SALARIES	739,904	849,200	821,347	880,000	871,702	901,300	947,000	5.07%
6106 - OVERTIME	41,937	33,400	46,209	35,000	33,130	35,000	35,000	0.00%
6107 - PART TIME SALARIES	104,983	120,000	129,245	120,000	80,335	120,000	130,000	8.33%
6110 - SALARY REIMBURSEMENT	-15,450	-15,000	-15,900	-15,000	-16,400	-16,900	-16,900	0.00%
6121 - PERA CONTRIBUTIONS	58,668	66,200	65,068	68,600	67,927	70,200	73,700	4.99%
6122 - FICA/MEDICARE CONTRIBUTIONS	67,285	76,700	75,723	79,200	74,901	80,800	84,300	4.33%
6130 - EMPLOYER CONTR FOR INSURANCE	152,759	176,400	170,143	183,100	166,833	186,500	194,600	4.34%
6140 - UNEMPLYMENT COMPENSATION	548	0	2,177	0	178	0	0	
6150 - WORKERS COMPENSATION	35,263	42,800	43,260	46,200	48,770	55,000	66,000	20.00%
6205 - SUPPLIES	11,179	12,500	11,917	12,500	12,798	12,500	13,500	8.00%
6211 - GAS/OIL/GREASE	41,780	55,000	41,650	55,000	29,084	55,000	45,000	-18.18%
6213 - CLOTHING & INDIV EQUIP	8,145	8,000	9,052	8,300	13,092	9,000	10,000	11.11%
6240 - SMALL TOOLS	6,544	5,000	9,174	5,200	4,505	5,200	6,200	19.23%
6301 - PROFESSIONAL SERVICES	48,964	55,000	50,920	55,000	46,245	55,000	85,000	54.55%
6321 - TELEPHONE	17,889	21,600	18,603	21,600	21,753	21,600	22,000	1.85%
6362 - PROPERTY INSURANCE	57,996	62,500	62,496	62,500	62,496	62,500	65,000	4.00%
6363 - AUTOMOTIVE INSURANCE	2,196	3,300	3,300	3,300	4,800	3,500	4,000	14.29%
6381 - ELECTRIC UTILITIES	128,130	134,500	131,151	134,500	127,479	134,500	134,500	0.00%
6383 - GAS UTILITIES	16,788	20,000	14,965	20,000	15,219	20,000	20,000	0.00%
6384 - REFUSE DISPOSAL/LANDFILL	12,734	13,400	12,876	13,400	14,745	13,400	15,000	11.94%
6401 - REPAIR/MAINT BUILDING	68,065	70,000	134,405	72,000	90,734	72,000	90,000	25.00%
6402 - REPAIR/MAINT GROUNDS	104,835	120,000	111,484	120,000	119,227	120,000	130,000	8.33%
6402 - REPAIR/MAINT EQUIPMENT	3,546	0	0	0	0	0		
6410 - CENTRAL GARAGE REPAIR	202,955	160,000	211,321	160,000	159,940	160,000	160,000	0.00%
6412 - SEAL COATING	373,626	430,000	345,945	430,000	299,800	300,000	330,800	10.27%
6421 - RENTAL - EQUIPMENT	28,811	70,000	52,828	70,000	33,791	60,000	50,000	-16.67%
6451 - DUES AND MEMBERSHIPS	1,274	2,000	1,213	2,000	812	2,000	2,000	0.00%
6454 - CONFERENCE/TRAINING EXPENSE	5,348	6,000	4,362	6,000	5,154	6,500	6,500	0.00%
6505 - CAPITAL OUTLAY	7,041	20,000	1,985	0	0	0	0	
6506 - NON-CAPITAL ITEMS (<\$5,000)	6,252	10,300	7,637	10,000	11,282	10,000	10,000	0.00%
6516 - EQUIPMENT REPLACEMENT TRANSFER	359,500	363,500	363,500	367,500	367,500	371,500	381,700	2.75%
Division Total 101/2010 - Parks	2,699,495	2,992,300	2,938,056	3,025,900	2,767,832	2,926,100	3,094,900	5.77%

Division 102 Recreation Administration

Object Account	Actual 2018	Budget 2019	Actual 2019	Budget 2020	Actual 2020	Budget 2021	Budget 2022	%
Division 102/2095 - Recreation Administration-GF								
6105 - FULL TIME SALARIES	294,135	336,400	315,607	351,600	329,800	366,300	389,500	5.96%
6106 - OVERTIME	4,311	2,000	5,807	2,000	1,949	2,000	2,000	0.00%
6107 - PART TIME SALARIES	311,069	330,600	300,678	335,000	180,767	335,000	345,000	2.90%
6121 - PERA CONTRIBUTIONS	29,786	25,400	28,500	26,500	28,660	27,600	29,400	6.12%
6122 - FICA/MEDICARE CONTRIBUTIONS	42,340	51,800	42,129	52,700	35,234	53,800	55,600	3.24%
6130 - EMPLOYER CONTR FOR INSURANCE	55,362	56,700	55,358	61,500	54,554	62,600	65,400	4.28%
6150 - WORKERS COMPENSATION	7,266	5,000	6,905	4,900	5,874	5,800	7,000	17.14%
6205 - SUPPLIES	19,686	30,000	23,562	38,000	15,916	38,000	46,000	17.39%
6301 - PROFESSIONAL SERVICES	37,965	45,000	42,552	57,400	57,185	57,400	55,000	-4.36%
6404 - REPAIR/MAINT COPIER	5,086	5,000	4,153	5,000	4,153	5,000	5,000	0.00%
6457 - CAR ALLOWANCE	1,326	800	1,326	800	1,331	1,200	1,200	0.00%
6505 - CAPITAL OUTLAY	0	7,500	7,508	7,500	0	7,500	0	
6506 - NON-CAPITAL ITEMS (<\$5,000)	5,335	7,000	6,285	0	0	0	0	0.00%
Division Total	813,666	903,200	840,370	942,900	715,423	962,200	1,001,100	3.89%

Division 103 Recreation Fee

Object Account	Actual 2018	Budget 2019	Actual 2019	Budget 2020	Actual 2020	Budget 2021	Budget 2022	%
Division 103/2096 - Recreation Admin-Fee								
6105 - FULL TIME SALARIES	304,544	363,500	315,450	363,200	270,452	379,800	343,400	-10.60%
6106 - OVERTIME	1,412	2,000	1,073	2,000	134	2,000	2,000	0.00%
6107 - PART TIME SALARIES	30,837	31,000	29,889	31,000	7,062	31,000	31,000	0.00%
6121 - PERA CONTRIBUTIONS	24,461	27,400	25,349	27,400	20,723	28,600	28,500	-0.35%
6122 - FICA/MEDICARE CONTRIBUTIONS	25,455	26,500	25,994	30,300	20,746	31,600	32,900	3.95%
6130 - EMPLOYER CONTR FOR INSURANCE	58,425	68,500	59,577	68,500	58,997	69,700	70,200	0.71%
6140 - UNEMPLOYMENT COMPENSATION	195	0	20	-	1,792	-	-	
6150 - WORKERS COMPENSATION	2,018	2,000	2,196	2,900	1,770	3,500	4,300	18.60%
6205 - SUPPLIES	17,062	6,500	16,854	15,000	7,788	15,000	15,000	0.00%
6301 - PROFESSIONAL SERVICES	-	0	191	-	-	-	-	
6361 - LIABILITY INSURANCE	4,896	4,800	4,896	4,800	4,896	5,000	5,500	9.09%
6435 - ROOM RENTAL EXPENSE	6,924	10,000	6,604	10,000	2,095	8,000	8,000	0.00%
6455 - LOCAL MILEAGE	-	0	0	-	-	-	-	
6457 - CAR ALLOWANCE	663	1,400	663	700	476	700	-	
6478 - CREDIT CARD EXPENSE	30,027	20,000	24,976	30,000	18,812	30,000	20,000	-50.00%
Division Total 103 - Recreation Admin-Fee	506,919	563,600	513,732	585,800	415,743	604,900	560,800	-7.86%

Division 104 Recreation Fee

Object Account	Actual 2018	Budget 2019	Actual 2019	Budget 2020	Actual 2020	Budget 2021	Budget 2022	%
Division 104 - Recreation Programs Expenses								
6105 - FULL TIME SALARIES	75,500	74,504	79,561	78,000	63,835	78,000	24,368	-68.76%
6106 - OVERTIME	3,098	2,800	4,463	2,843	1,172	3,019	2,875	-4.80%
6107 - PART TIME SALARIES	299,484	345,809	298,664	346,826	112,532	342,500	324,419	-5.28%
6121 - PERA CONTRIBUTIONS	15,374	13,808	13,254	14,222	8,196	14,426	8,691	-39.75%
6122 - FICA/MEDICARE CONTRIBUTIONS	28,274	31,891	28,758	32,847	13,211	33,048	27,759	-16.00%
6130 - EMPLOYER CONTR FOR INSURANCE	12,297	11,868	12,539	12,224	12,352	12,224	12,539	2.58%
6150 - WORKERS COMPENSATION	6,526	5,923	10,443	6,100	2,743	6,207	5,382	-13.30%
6205 - SUPPLIES	547,097	528,326	533,512	530,444	258,356	530,971	505,581	-4.78%
6252 - MERCHANDISE FOR RESALE	32,143	20,781	29,271	20,000	9,370	22,131	20,000	-9.63%
6301 - PROFESSIONAL SERVICES	16,250	21,071	14,915	20,704	6,009	21,200	21,204	0.02%
6403 - REPAIR AND MAINT EQUIPMENT	0	0	0	0	0	0		
6435 - ROOM RENTAL EXPENSE	15,558	19,334	16,138	18,600	2,200	18,600	18,600	0.00%
Division 104 Total- Rec Program Exp	1,051,601	1,076,114	1,041,520	1,082,811	489,976	1,082,327	971,419	-10.25%
Division 104 Recreation Program Receipts (Revenue)								
Recreation PARTICIPATION FEES		(1,442,548)	(1,340,457)	(1,444,560)	(525,571)	(1,437,638)	(1,302,971)	-9.37%
MISC-- (100,102,103)		(15,000)	(15,913)	(31,900)	(981)	(46,085)	(14,570)	-68.38%
2192 - SHELTER BUILDING CONCESSIONS		(450)	0	(500)	0	(550)	0	#####
2193 - WEAVER LAKE CONCESSIONS		(1,000)	(322)	(1,000)	231	(1,000)	(1,000)	0.00%
2198 - FACILITY USE PERMIT		(35,000)	(31,112)	(40,000)	(35,176)	(39,000)	(40,000)	2.56%
2200 - CENTRAL PARK		(145,000)	(186,570)	(150,650)	(75,799)	(162,954)	(173,678)	6.58%
Division 104 Total- Rec Programs Rev	(1,596,280)	(1,638,998)	(1,574,374)	(1,668,610)	(637,296)	(1,687,228)	(1,532,219)	-9.19%
Rev - Exp (transferred to Division 103)	(506,922)	(562,884)	(532,854)	(585,800)	(147,320)	(604,900)	(560,800)	-7.29%

Division 106 Music Consortium

Object Account		Actual 2019	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Budget 2022	%
Division 106 - Music Consortium Expenses								
6107	PART TIME SALARIES	49,453	57,395	53,991	20,197	35,000	40,000	13%
6121	PERA CONTRIBUTIONS	2,814	3,322	3,283	1,156	2,000	2,000	0%
6122	FICA/MEDICARE CONTRIBUTIONS	3,780	4,391	4,130	1,545	2,000	2,000	0%
6150	WORKERS COMPENSATION	915	1,151	1,049	408	500	800	38%
6205	SUPPLIES	8,632	9,472	9,539	2,818	5,000	5,000	0%
Division 106 - Total Expenses		65,594	75,731	71,993	26,124	44,500	49,800	11%
Division 106 - Music Consortium Revenue								
4371	PARTICIPATION FEES	(64,068)	(74,344)	(67,232)	(21,951)	(44,500)	(49,800)	12%
Division 106 - Total Revenues		(64,068)	(74,344)	(67,232)	(21,951)	(44,500)	(49,800)	12%
Division 107 - Total Net Revenue after 15% transfer to Division 103		1,526	1,387	4,761	4,173	0	0	0%

Division 107 Farmers Market

Object Account		Actual 2018	Actual 2019	Actual 2020	Budget 2021	Budget 2022	%
Division 107 - Farmers Market Expenses							
6105	FULL TIME SALARIES	620	0	0	0	0	0.00%
6106	OVERTIME	0	0	0	0	0	0.00%
6107	PART TIME SALARIES	5,756	7,253	7,640	7,500	8,000	6.67%
6121	PERA CONTRIBUTIONS	47	0	40	0	40	
6122	FICA/MEDICARE CONTRIBUTIONS	492	555	584	0	500	
6150	WORKERS COMPENSATION	53	74	69	80	80	0.00%
6205	SUPPLIES	10,501	9,458	16,565	10,000	12,000	20.00%
6301	PROFESSIONAL SERVICES	7,409	6,605	13,604	10,000	10,000	0.00%
6321	TELEPHONE	1,023	1,107	1,332	1,400	1,400	0.00%
6325	ADVERTISING/PROMOTIONS	11,331	15,925	3,702	15,000	15,000	0.00%
6451	DUES AND MEMBERSHIPS	132	171	171	180	180	0.00%
6452	SUBSCRIPTIONS/PRINTED MATERIAL	70	0	0	0	0	0.00%
6453	MEETING EXPENSE	0	26	0	50	50	0.00%
6454	CONFERENCE/TRAINING EXPENSE	112	364	423	400	600	50.00%
6455	LOCAL MILEAGE	111	300	0	250	250	0.00%
6478	CREDIT CARD EXPENSE	1,727	1,903	1,701	1,900	1,900	0.00%
6905	OPERATING TRANSFERS OUT			5,000	0	0	0.00%
Division 107 - Total Expenses		39,383	43,741	50,832	46,760	50,000	6.93%

Division 107 - Farmers Market Revenues							
4289	STATE GRANTS - OTHER	0	0	(300)	(300)	(300)	0.00%
4380	RENTAL INCOME	(21,115)	(22,050)	(18,190)	(20,000)	(24,300)	21.50%
4710	INVESTMENT EARNINGS	(1,163)					
4729	MISCELLANEOUS REV	(26,165)	(23,068)	(21,200)	(23,600)	(23,000)	-2.54%
4731	NEW VENDOR CLASS PARTICIPATION	0	0	0	(500)		
4737	MARKET BUCKS	(1,538)	(2,541)	(4,087)	(2,000)	(2,000)	0.00%
4737	EBT FUNDS NET	(423)	(201)	(484)	(400)	(400)	0.00%
4905	OPERATING TRANSFERS IN - CARES \$			(16,622)			
Division 107 - Total Revenue		(50,404)	(47,860)	(60,883)	(46,800)	(50,000)	6.84%

Division 107 - Net Revenue		(11,021)	(4,119)	(10,051)	(40)	0	0.00%
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Division 108 Age Friendly

Object Account	Actual 2019	Actual 2020	Budget 2021	Budget 2022	%
Division 108 - Age Friendly Expenses					
6205 - SUPPLIES	3,950	485	485	2,650	446.39%
6301 - PROFESSIONAL SERVICES	20,293	0	18,050	18,600	3.05%
6321 - TELEPHONE	6,680	6,323	6,400	6,500	1.56%
Division 108 - Total Expenses	30,923	6,808	24,935	27,750	11.29%
Division 108 - Age Friendly Revenue					
4726- CONTRIBUTIONS/DONATIONS	(8,500)	(7,500)	(5,000)	(7,750)	55.00%
4729 - MISCELLANEOUS REVENUE	(19,540)	(4,620)	(20,000)	(20,000)	0.00%
Division 108 - Total Revenue	(28,040)	(12,120)	(25,000)	(27,750)	11.00%
Division 108 - Net Revenue	2,883	(5,312)	(65)	0	0.00%