

Department: Community Development  
Parks Division

FY 2019 Proposed Budget

**Division Mission:**

The Klamath County Parks Department provides and maintains public facilities for outdoor recreation and provides access to other public land, which offers opportunities for dispersed outdoor recreation.

**Mandated Services:**

None

**Self Imposed Services:**

Klamath County elected to offer Parks services to the public. The Parks are funded by the Oregon State Marine Board and the Oregon Parks and Recreation Department. A condition of funding is that Klamath County adheres to the rules outlined by the above mentioned authorities.

**Department Overview:**

Klamath County has 8 County Parks conveniently located throughout Klamath County encompassing 1,125 acres. These parks are designed and funded as water way access for fishing and hunting. Klamath County Parks' services are free to the public.

There are 20 camp sites that offer potable water, restroom facilities, fire pits and parking. These sites receive maintenance twelve months a year.

One 0.90 FTE and one seasonal employee maintain the entire park system; they are responsible for the grounds maintenance, drinking and sprinkler water system maintenance, sewer system and floating restroom maintenance. Mandatory training and certifications include Small Water Systems Training, Threat Assessment and Emergency Training and Boating Facility Workshop.

Klamath County maintains 8 motorized pieces of equipment that include mowers, trucks and trailers and a 19' boat (for the floating restroom maintenance). Park access is open twelve months a year; however, the water systems are shut down in the fall for winterizing. Portable toilets are rented and placed for use during the winter months at some locations.

**Successes:**

Over a span of years, Klamath County has received \$1,472,079 Facility Grant Funds for park improvements. These improvements included new ramps, floats, parking areas and restrooms at several of the water access parks around Klamath Lake.

This year the Parks department rebuilt (5) floats for two parks (Wocus and Henzel) during winter slow time.

The Oregon Institute of Technology Environmental Science Program volunteered to create a Parks map. The map is completed and exceeded our expectations.

**Challenges:**

Vandalism causes unexpected expenditures above normal maintenance costs. Local businesses have contributed free materials and services to offset this issue. This is a statewide problem and we are communicating with other municipalities to share ideas and solutions to vandalism.

In particular, Stevenson Park restroom has been totally rebuilt two times in the last four years.

**Budget Overview:**

**Major Expenditures Parks**

One 0.90 FTE multi-discipline staff operates the Parks Department, this employee possesses skills in electrical, plumbing, building construction, concrete, sewer/water systems and equipment maintenance. One Seasonal employee is hired to assist with the parks maintenance. A transfer of \$3,500 goes to the Parks vehicle reserve each year for future equipment replacement.

**Major Revenue Parks**

The Parks Division is funded by the Oregon State Marine Board Maintenance Assistance Program for our water access parks; the annual amount received is \$27,200 of State funds and \$5,250 Federal funds. An annual report is submitted for approval in order to qualify for this funding.

Annual funding from the Oregon Parks and Recreation Department is identified as Grants – State in Aid. Annually a County Parks Assistance Program Certification Statement is submitted for approval to qualify for this funding. The allocation amount is determined by Oregon Parks and Recreation, this year's budget \$95,551. Reduced from last year in anticipation of closing 10 campsites (Cy Bingham Park)

**Major Expenditures Parks Equipment Reserve**

None – operating contingency

**Major Revenue Parks Equipment Reserve**

Annually a transfer of \$3,500 from the Parks operating budget is transferred to the Parks Equipment Reserve.

**Major Expenditures Parks Reserve**

None- reserved for future use

**Major Revenue Parks Reserve**

The Parks Reserve was created originally with revenue from a timber sale. Annually a transfer of \$5,000 from the Parks operating budget is transferred to the Parks Reserve for future capital expenses.

**Significant Changes:**

Cy Bingham Park located near the town of Crescent closed this year; which had 10 campsites. With the closure of the park, we anticipate a reduction of State RV Fees, which are budgeted as State in Aid.

The Seasonal position is budgeted in Material Services, utilizing the temporary hire agency as Contract Personnel Services instead of Personal Services.

**Key Issues:**

After discussion with our funding organizations, vandalism is statewide and a concern for parks throughout the state.

The Parks continued success with grant awards for projects that benefit the whole community.

THIS PAGE INTENTIONALLY LEFT BLANK

Klamath County, Oregon  
2018-2019 Budget Financial Presentation  
5025 Parks

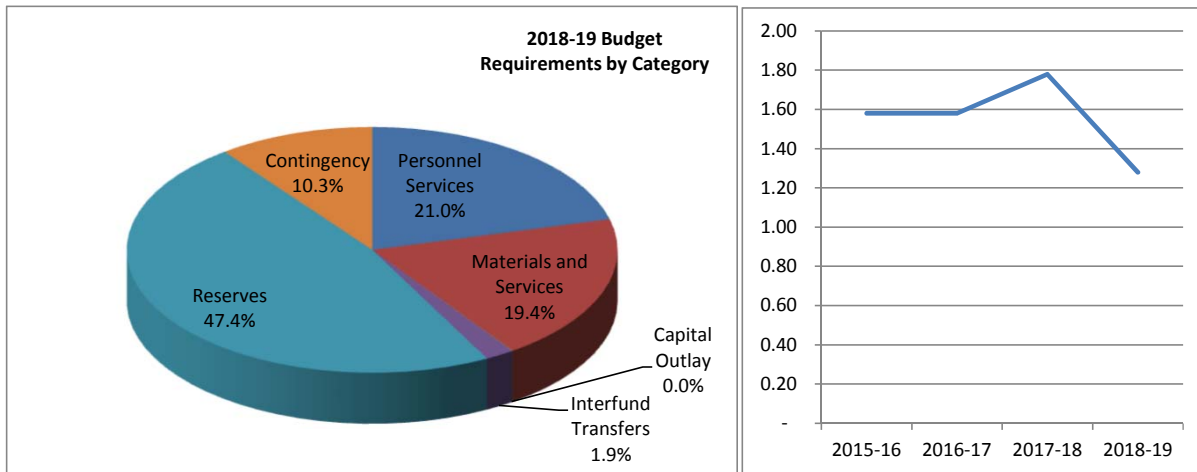
|   | 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Budget | 2018-19<br>Budget |
|---|-------------------|-------------------|-------------------|-------------------|
| <b>Requirements by Budgetary Category</b>       |                   |                   |                   |                   |
| Personnel Services                              | 75,636            | 68,092            | 109,710           | 92,860            |
| Materials and Services                          | 28,552            | 105,032           | 53,283            | 85,696            |
| Capital Outlay                                  | -                 | -                 | 69,100            | 101               |
| <b>Subtotal Current Expenditures</b>            | <b>104,188</b>    | <b>173,124</b>    | <b>232,093</b>    | <b>178,657</b>    |
| Interfund Transfers                             | 8,500             | 8,500             | 8,500             | 8,500             |
| Reserves  | -                 | -                 | 205,001           | 210,075           |
| Contingency                                     | -                 | -                 | 57,918            | 45,539            |
| Unappropriated Fund Balance                     | 379,961           | 401,172           | -                 | -                 |
| <b>Subtotal Noncurrent Expenditures</b>         | <b>388,461</b>    | <b>409,672</b>    | <b>271,419</b>    | <b>264,114</b>    |
| <b>Total Requirements by Budgetary Category</b> | <b>492,649</b>    | <b>582,796</b>    | <b>503,512</b>    | <b>442,771</b>    |

| <b>Requirements by Fund</b>       |                |                |                |                |
|-----------------------------------|----------------|----------------|----------------|----------------|
| Parks (2525)                      | 492,649        | 582,796        | 503,512        | 442,771        |
| <b>Total Requirements by Fund</b> | <b>492,649</b> | <b>582,796</b> | <b>503,512</b> | <b>442,771</b> |

| <b>Resources by Budgetary Category</b>       |                |                |                |                |
|--|----------------|----------------|----------------|----------------|
| Intergovernmental                            | 137,854        | 193,789        | 130,501        | 128,001        |
| Investment Earnings                          | 2,174          | 546            | 910            | 610            |
| Interfund Transfers                          | 8,500          | 8,500          | 8,500          | 8,500          |
| Miscellaneous                                | (5)            | -              | -              | -              |
| Beginning Fund Balance                       | 344,126        | 379,961        | 363,601        | 305,660        |
| <b>Total Resources by Budgetary Category</b> | <b>492,649</b> | <b>582,796</b> | <b>503,512</b> | <b>442,771</b> |

|                                       |      |      |      |      |
|---------------------------------------|------|------|------|------|
| <b>Full-Time Employee Equivalents</b> | 1.58 | 1.58 | 1.78 | 1.28 |
|---------------------------------------|------|------|------|------|

| <b>Mandate</b>        | <b>Total Cost</b> | <b>Personnel Services</b> | <b>FTE</b>  |
|-----------------------|-------------------|---------------------------|-------------|
| Parks Operating       | 225,251           | 92,860                    | 1.28        |
| Parks Reserve         | 210,175           | -                         | -           |
| Equipment Reserve     | 7,345             | -                         | -           |
| <b>Total Mandates</b> | <b>442,771</b>    | <b>92,860</b>             | <b>1.28</b> |



THIS PAGE INTENTIONALLY LEFT BLANK

| Department                  | Status | Title                       | Benefit Date | Seniority Date | FTE           | Benefit Group            | Union     | Current Grade | Current Step | Total Wages w/COLA | Unemployment    | FICA/Medicare     | KCWC-WCOMP        | WC             | Medical CAP        | HRA/VEBA (Wages) | Life Insurance | STD             | Retirement/PERS Amount | Grand Total w/Benefits |
|-----------------------------|--------|-----------------------------|--------------|----------------|---------------|--------------------------|-----------|---------------|--------------|--------------------|-----------------|-------------------|-------------------|----------------|--------------------|------------------|----------------|-----------------|------------------------|------------------------|
| Community Development/Parks | Filled | CDD Manager                 | 10/27/1997   | 7/1/2006       | 0.0900        | 0900 Non-Union           | Non-Union | UF27          | 7            | \$6,542.23         | \$32.71         | \$500.48          | \$114.49          | \$3,088        | \$1,312.20         | \$0.00           | \$1.28         | \$12.18         | \$1,112.18             | \$9,630.85             |
| Community Development/Parks | Filled | Accounting Specialist       | 8/3/2015     | 8/3/2015       | 0.0900        | 0900 Local 737           | Local 737 | LH14          | 6            | \$3,665.58         | \$18.33         | \$280.42          | \$64.15           | \$3,088        | \$1,312.20         | \$0.00           | \$1.28         | \$12.18         | \$623.15               | \$5,980.37             |
| Community Development/Parks | Filled | Parks/Waste Ops Manager     | 12/9/2002    | 5/9/2003       | 0.1000        | 1000 Full-time Non-Union | Non-Union | UF25          | 7            | \$6,247.12         | \$31.24         | \$477.90          | \$109.32          | \$3.43         | \$1,458.00         | \$0.00           | \$1.43         | \$13.54         | \$1,062.01             | \$9,403.99             |
| Community Development/Parks | Filled | Solid Waste & Parks Manager | 7/27/1996    | 4/14/2003      | 0.1000        | 1000 Full-time Non-Union | Non-Union | UF30          | 7            | \$6,127.52         | \$40.64         | \$621.76          | \$142.23          | \$3.43         | \$1,458.00         | \$0.00           | \$1.43         | \$13.54         | \$1,381.68             | \$11,790.22            |
| Community Development/Parks | Filled | Maint. Worker II - Parks    | 3/1/2013     | 3/1/2014       | 0.9000        | 9000 Local 737           | Local 737 | LH13          | 5            | \$32,823.74        | \$164.12        | \$2,511.02        | \$574.42          | \$30,888       | \$13,122.00        | \$0.00           | \$12.85        | \$121.82        | \$5,580.04             | \$54,940.88            |
| Community Development/Parks |        | Overtime                    | 7/1/2014     | 7/1/2014       |               |                          |           |               |              | \$1,015.00         | \$5.08          | \$77.65           | \$17.76           | \$0.00         | \$0.00             | \$0.00           | \$0.00         | \$0.00          | \$0.00                 | \$1,115.49             |
|                             |        |                             |              |                | <b>1.2800</b> |                          |           |               |              | <b>\$58,421.18</b> | <b>\$292.11</b> | <b>\$4,469.22</b> | <b>\$1,022.37</b> | <b>\$43.93</b> | <b>\$18,662.40</b> | <b>\$0.00</b>    | <b>\$18.28</b> | <b>\$173.26</b> | <b>\$9,759.05</b>      | <b>\$92,861.80</b>     |

THIS PAGE INTENTIONALLY LEFT BLANK



# General Ledger

## Budget Analysis

User: vnoel  
 Printed: 03/29/2018 - 10:24AM  
 Fiscal Year: 2019



| 2016<br>Actual | 2017<br>Actual | 2018<br>Adopted | 2018<br>Estimated | Account        | Description                   | FTE  | 2019<br>Requested | 2019<br>Proposed | 2019<br>Approved | 2019<br>Adopted |
|----------------|----------------|-----------------|-------------------|----------------|-------------------------------|------|-------------------|------------------|------------------|-----------------|
|                |                |                 |                   | 2525           | Parks                         |      |                   |                  |                  |                 |
|                |                |                 |                   | 5025           | Parks                         |      |                   |                  |                  |                 |
|                |                |                 |                   | R41            | Interest                      |      |                   |                  |                  |                 |
| 389.01         | 96.36          | 160.00          | 0.00              | 3050-5000-4495 | Investments - Interest On     | 0.00 | 60.00             | 60.00            | 0.00             | 0.00            |
| 389.01         | 96.36          | 160.00          | 0.00              |                | Interest Totals:              | 0.00 | 60.00             | 60.00            | 0.00             | 0.00            |
|                |                |                 |                   | R70            | Interfund Transfers           |      |                   |                  |                  |                 |
| 0.00           | 0.00           | 0.00            | 0.00              | 3050-5000-4902 | Trans - Equipment Reserve     | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 3,500.00       | 3,500.00       | 3,500.00        | 0.00              | 3050-5000-4952 | Trans - Park                  | 0.00 | 3,500.00          | 3,500.00         | 0.00             | 0.00            |
| 3,500.00       | 3,500.00       | 3,500.00        | 0.00              |                | Interfund Transfers Totals:   | 0.00 | 3,500.00          | 3,500.00         | 0.00             | 0.00            |
|                |                |                 |                   | R90            | Fund Balances                 |      |                   |                  |                  |                 |
| 61,699.64      | 65,588.65      | 69,000.00       | 0.00              | 3050-5000-4995 | Beginning Fund Balance        | 0.00 | 3,785.00          | 3,785.00         | 0.00             | 0.00            |
| 61,699.64      | 65,588.65      | 69,000.00       | 0.00              |                | Fund Balances Totals:         | 0.00 | 3,785.00          | 3,785.00         | 0.00             | 0.00            |
| 65,588.65      | 69,185.01      | 72,660.00       | 0.00              |                | REVENUES TOTALS:              | 0.00 | 7,345.00          | 7,345.00         | 0.00             | 0.00            |
|                |                |                 |                   | E20            | Material and Services         |      |                   |                  |                  |                 |
| 0.00           | 0.00           | 0.00            | 0.00              | 3050-5000-6330 | Equipment                     | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              |                | Material and Services Totals: | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
|                |                |                 |                   | E30            | Capital Outlay                |      |                   |                  |                  |                 |
| 0.00           | 0.00           | 21,000.00       | 0.00              | 3050-5000-7000 | Equipment                     | 0.00 | 1.00              | 1.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 48,000.00       | 0.00              | 3050-5000-7011 | Vehicles Other                | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 69,000.00       | 0.00              |                | Capital Outlay Totals:        | 0.00 | 1.00              | 1.00             | 0.00             | 0.00            |
|                |                |                 |                   | E80            | Contingencies                 |      |                   |                  |                  |                 |
| 0.00           | 0.00           | 3,660.00        | 0.00              | 3050-5000-9800 | Operating Contingency         | 0.00 | 7,344.00          | 7,344.00         | 0.00             | 0.00            |
| 0.00           | 0.00           | 3,660.00        | 0.00              |                | Contingencies Totals:         | 0.00 | 7,344.00          | 7,344.00         | 0.00             | 0.00            |
|                |                |                 |                   | E81            | Fund Balance & Reserves       |      |                   |                  |                  |                 |

| 2016<br>Actual | 2017<br>Actual | 2018<br>Adopted | 2018<br>Estimated | Account               | Description  | FTE  | 2019<br>Requested | 2019<br>Proposed | 2019<br>Approved | 2019<br>Adopted |
|----------------|----------------|-----------------|-------------------|-----------------------|--|------|-------------------|------------------|------------------|-----------------|
| 0.00           | 0.00           | 0.00            | 0.00              | 3050-5000-9910        | Reserve Capital Outlay                                     | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              |                       | Fund Balance & Reserves Totals:                            | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 65,588.65      | 69,185.01      | 0.00            | 0.00              | E90<br>3050-5000-9990 | Unappropriated Fund Balance<br>Unappropriated Fund Balance | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 65,588.65      | 69,185.01      | 0.00            | 0.00              |                       | Unappropriated Fund Balance Total                          | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 65,588.65      | 69,185.01      | 72,660.00       | 0.00              |                       | EXPENDITURES TOTALS:                                       | 0.00 | 7,345.00          | 7,345.00         | 0.00             | 0.00            |
| 65,588.65      | 69,185.01      | 72,660.00       | 0.00              |                       | DEPARTMENT REVENUES  | 0.00 | 7,345.00          | 7,345.00         | 0.00             | 0.00            |
| 65,588.65      | 69,185.01      | 72,660.00       | 0.00              |                       | DEPARTMENT EXPENSES  | 0.00 | 7,345.00          | 7,345.00         | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              |                       | Parks Totals:  | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 65,588.65      | 69,185.01      | 72,660.00       | 0.00              |                       | FUND REVENUES  | 0.00 | 7,345.00          | 7,345.00         | 0.00             | 0.00            |
| 65,588.65      | 69,185.01      | 72,660.00       | 0.00              |                       | FUND EXPENSES  | 0.00 | 7,345.00          | 7,345.00         | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              |                       | Parks Totals:  | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 65,588.65      | 69,185.01      | 72,660.00       | 0.00              |                       | REPORT REVENUES  | 0.00 | 7,345.00          | 7,345.00         | 0.00             | 0.00            |
| 65,588.65      | 69,185.01      | 72,660.00       | 0.00              |                       | REPORT EXPENSES  | 0.00 | 7,345.00          | 7,345.00         | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              |                       | REPORT TOTALS:   | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |

# General Ledger

## Budget Analysis

User: vnoel  
 Printed: 03/29/2018 - 10:24AM  
 Fiscal Year: 2019



| 2016<br>Actual                     | 2017<br>Actual | 2018<br>Adopted | 2018<br>Estimated | Account        | Description                | FTE  | 2019<br>Requested | 2019<br>Proposed | 2019<br>Approved | 2019<br>Adopted |
|------------------------------------|----------------|-----------------|-------------------|----------------|----------------------------|------|-------------------|------------------|------------------|-----------------|
|                                    |                |                 |                   | 2525           | Parks                      |      |                   |                  |                  |                 |
|                                    |                |                 |                   | 5025           | Parks                      |      |                   |                  |                  |                 |
|                                    |                |                 |                   | R20            | Licenses, Fees and Permits |      |                   |                  |                  |                 |
| 0.00                               | 0.00           | 0.00            | 0.00              | 5026-5000-4100 | Fees, Licenses and Permits | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00                               | 0.00           | 0.00            | 0.00              | 5026-5000-4152 | Fees - Campground          | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| Licenses, Fees and Permits Totals: |                |                 |                   |                |                            | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
|                                    |                |                 |                   | R40            | Other Local Revenue        |      |                   |                  |                  |                 |
| (4.65)                             | 0.00           | 0.00            | 0.00              | 5026-5000-4400 | Miscellaneous              | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00                               | 0.00           | 0.00            | 0.00              | 5026-5000-4405 | Grants - Miscellaneous     | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| Other Local Revenue Totals:        |                |                 |                   |                |                            | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| (4.65)                             | 0.00           | 0.00            | 0.00              | R41            | Interest                   |      |                   |                  |                  |                 |
| 643.96                             | 174.40         | 250.00          | 0.00              | 5026-5000-4495 | Investments - Interest On  | 0.00 | 250.00            | 250.00           | 0.00             | 0.00            |
| Interest Totals:                   |                |                 |                   |                |                            | 0.00 | 250.00            | 250.00           | 0.00             | 0.00            |
|                                    |                |                 |                   | R50            | Federal Government         |      |                   |                  |                  |                 |
| 0.00                               | 5,250.00       | 5,250.00        | 0.00              | 5026-5000-4600 | Grants - Federal           | 0.00 | 5,250.00          | 5,250.00         | 0.00             | 0.00            |
| 5,250.00                           | 0.00           | 0.00            | 0.00              | 5026-5000-4623 | State Marine Board         | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| Federal Government Totals:         |                |                 |                   |                |                            | 0.00 | 5,250.00          | 5,250.00         | 0.00             | 0.00            |
|                                    |                |                 |                   | R51            | State of Oregon            |      |                   |                  |                  |                 |
| 0.00                               | 79,050.00      | 27,200.00       | 0.00              | 5026-5000-4500 | Grants - State             | 0.00 | 27,200.00         | 27,200.00        | 0.00             | 0.00            |
| 0.00                               | 0.00           | 98,051.00       | 0.00              | 5026-5000-4510 | Grants - State In Aid      | 0.00 | 95,551.00         | 95,551.00        | 0.00             | 0.00            |
| 27,200.00                          | 0.00           | 0.00            | 0.00              | 5026-5000-4523 | State Marine Board         | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 105,404.00                         | 109,489.00     | 0.00            | 0.00              | 5026-5000-4552 | Fees - State RV License    | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| State of Oregon Totals:            |                |                 |                   |                |                            | 0.00 | 122,751.00        | 122,751.00       | 0.00             | 0.00            |
|                                    |                |                 |                   | R90            | Fund Balances              |      |                   |                  |                  |                 |

| 2016<br>Actual | 2017<br>Actual | 2018<br>Adopted | 2018<br>Estimated | Account        | Description                       | FTE  | 2019<br>Requested | 2019<br>Proposed | 2019<br>Approved | 2019<br>Adopted |
|----------------|----------------|-----------------|-------------------|----------------|-----------------------------------|------|-------------------|------------------|------------------|-----------------|
| 93,966.84      | 119,772.17     | 95,000.00       | 0.00              | 5026-5000-4995 | Beginning Fund Balance            | 0.00 | 97,000.00         | 97,000.00        | 0.00             | 0.00            |
| 93,966.84      | 119,772.17     | 95,000.00       | 0.00              |                | Fund Balances Totals:             | 0.00 | 97,000.00         | 97,000.00        | 0.00             | 0.00            |
| 232,460.15     | 313,735.57     | 225,751.00      | 0.00              |                | REVENUES TOTALS:                  | 0.00 | 225,251.00        | 225,251.00       | 0.00             | 0.00            |
|                |                |                 |                   | E10            | Personnel Services                |      |                   |                  |                  |                 |
| 36,495.99      | 37,806.19      | 55,183.00       | 0.00              | 5026-5000-5000 | Salaries and Wages                | 1.28 | 57,406.00         | 57,406.00        | 0.00             | 0.00            |
| 12,282.56      | 6,156.80       | 11,376.00       | 0.00              | 5026-5000-5010 | Temporary Help                    | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 217.17         | 0.00           | 1,010.00        | 0.00              | 5026-5000-5011 | Overtime                          | 0.00 | 1,015.00          | 1,015.00         | 0.00             | 0.00            |
| 3,598.59       | 3,247.71       | 5,169.00        | 0.00              | 5026-5000-5110 | FICA                              | 0.00 | 4,469.00          | 4,469.00         | 0.00             | 0.00            |
| 47.60          | 35.65          | 61.00           | 0.00              | 5026-5000-5120 | Workmans Compensation Tax         | 0.00 | 44.00             | 44.00            | 0.00             | 0.00            |
| 10,369.83      | 9,302.03       | 23,816.00       | 0.00              | 5026-5000-5130 | Medical Insurance                 | 0.00 | 18,662.00         | 18,662.00        | 0.00             | 0.00            |
| 1,841.89       | 2,045.86       | 0.00            | 0.00              | 5026-5000-5131 | VEBA                              | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 19.72          | 16.19          | 25.00           | 0.00              | 5026-5000-5133 | Life Insurance                    | 0.00 | 18.00             | 18.00            | 0.00             | 0.00            |
| 284.68         | 155.79         | 235.00          | 0.00              | 5026-5000-5134 | Short Term Disability             | 0.00 | 173.00            | 173.00           | 0.00             | 0.00            |
| 8,255.86       | 7,473.67       | 11,315.00       | 0.00              | 5026-5000-5140 | Retirement - General              | 0.00 | 9,759.00          | 9,759.00         | 0.00             | 0.00            |
| 73,413.89      | 66,239.89      | 108,190.00      | 0.00              |                | Personnel Services Totals:        | 1.28 | 91,546.00         | 91,546.00        | 0.00             | 0.00            |
|                |                |                 |                   | E11            | Interdepartmental Charges         |      |                   |                  |                  |                 |
| 857.59         | 659.63         | 338.00          | 0.00              | 5026-5000-5156 | Unemployment Compensation         | 0.00 | 292.00            | 292.00           | 0.00             | 0.00            |
| 1,364.71       | 1,191.97       | 1,182.00        | 0.00              | 5026-5000-5157 | Workmans Compensation             | 0.00 | 1,022.00          | 1,022.00         | 0.00             | 0.00            |
| 2,222.30       | 1,851.60       | 1,520.00        | 0.00              |                | Interdepartmental Charges Totals: | 0.00 | 1,314.00          | 1,314.00         | 0.00             | 0.00            |
|                |                |                 |                   | E20            | Material and Services             |      |                   |                  |                  |                 |
| 2,475.00       | 54,547.50      | 4,000.00        | 0.00              | 5026-5000-6200 | Contract Services                 | 0.00 | 5,500.00          | 5,500.00         | 0.00             | 0.00            |
| 0.00           | 7,313.76       | 0.00            | 0.00              | 5026-5000-6200 | Contract Personnel Services       | 0.00 | 20,000.00         | 20,000.00        | 0.00             | 0.00            |
| 0.00           | 0.00           | 500.00          | 0.00              | 5026-5000-6201 | Consultant Services               | 0.00 | 500.00            | 500.00           | 0.00             | 0.00            |
| 71.50          | 379.25         | 200.00          | 0.00              | 5026-5000-6234 | Lock Repair & Replace             | 0.00 | 400.00            | 400.00           | 0.00             | 0.00            |
| 0.00           | 0.00           | 100.00          | 0.00              | 5026-5000-6310 | Dues                              | 0.00 | 100.00            | 100.00           | 0.00             | 0.00            |
| 0.00           | 1,200.00       | 100.00          | 0.00              | 5026-5000-6310 | Fees                              | 0.00 | 1,200.00          | 1,200.00         | 0.00             | 0.00            |
| 1,108.97       | 3,655.87       | 1,500.00        | 0.00              | 5026-5000-6330 | Equipment                         | 0.00 | 4,000.00          | 4,000.00         | 0.00             | 0.00            |
| 7,157.94       | 6,489.95       | 12,000.00       | 0.00              | 5026-5000-6333 | Vehicle Fuel                      | 0.00 | 12,000.00         | 12,000.00        | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | 5026-5000-6335 | Grant Funds Ext Recip Pymts       | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 1,648.57       | 1,602.86       | 2,500.00        | 0.00              | 5026-5000-6404 | Special Assessments               | 0.00 | 2,500.00          | 2,500.00         | 0.00             | 0.00            |
| 320.00         | 687.00         | 1,000.00        | 0.00              | 5026-5000-6531 | Equipment Rent                    | 0.00 | 1,000.00          | 1,000.00         | 0.00             | 0.00            |

| 2016<br>Actual | 2017<br>Actual | 2018<br>Adopted | 2018<br>Estimated | Account        | Description                       | FTE  | 2019<br>Requested | 2019<br>Proposed | 2019<br>Approved | 2019<br>Adopted |
|----------------|----------------|-----------------|-------------------|----------------|-----------------------------------|------|-------------------|------------------|------------------|-----------------|
| 1,729.05       | 1,171.26       | 4,500.00        | 0.00              | 5026-5000-6535 | Equipment Maint & Repair          | 0.00 | 4,500.00          | 4,500.00         | 0.00             | 0.00            |
| 773.97         | 3,301.99       | 3,000.00        | 0.00              | 5026-5000-6536 | Vehicle Maint & Repair            | 0.00 | 3,500.00          | 3,500.00         | 0.00             | 0.00            |
| 852.09         | 563.27         | 3,000.00        | 0.00              | 5026-5000-6538 | Building Maint & Repair           | 0.00 | 3,000.00          | 3,000.00         | 0.00             | 0.00            |
| 1,468.38       | 9,776.44       | 5,000.00        | 0.00              | 5026-5000-6539 | Grounds Maint & Repair            | 0.00 | 10,000.00         | 10,000.00        | 0.00             | 0.00            |
| 0.00           | 122.64         | 1,000.00        | 0.00              | 5026-5000-6600 | Supplies - Office                 | 0.00 | 1,000.00          | 1,000.00         | 0.00             | 0.00            |
| 1,493.94       | 2,773.75       | 2,300.00        | 0.00              | 5026-5000-6601 | Supplies - Other                  | 0.00 | 3,000.00          | 3,000.00         | 0.00             | 0.00            |
| 20.03          | 18.79          | 23.00           | 0.00              | 5026-5000-6602 | Copier Maint & Supplies           | 0.00 | 23.00             | 23.00            | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | 5026-5000-6603 | Postage                           | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | 5026-5000-6621 | Uniform Maint & Repair            | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | 5026-5000-6650 | Books                             | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 800.00          | 0.00              | 5026-5000-6700 | Travel & Training                 | 0.00 | 800.00            | 800.00           | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | 5026-5000-6701 | Mgmt Travel & Training            | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | 5026-5000-6702 | Staff Travel & Training           | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 410.77         | 427.98         | 600.00          | 0.00              | 5026-5000-6751 | Utilities - Water & Sewer         | 0.00 | 600.00            | 600.00           | 0.00             | 0.00            |
| 2,392.78       | 2,207.83       | 2,500.00        | 0.00              | 5026-5000-6752 | Utilities - Electricity           | 0.00 | 2,500.00          | 2,500.00         | 0.00             | 0.00            |
| 227.40         | 242.12         | 300.00          | 0.00              | 5026-5000-6755 | Telephone                         | 0.00 | 700.00            | 700.00           | 0.00             | 0.00            |
| 22,150.39      | 96,482.26      | 44,923.00       | 0.00              |                | Material and Services Totals:     | 0.00 | 76,823.00         | 76,823.00        | 0.00             | 0.00            |
|                |                |                 |                   | E21            | Interdepartmental Charges         |      |                   |                  |                  |                 |
| 3,320.00       | 5,682.00       | 6,181.00        | 0.00              | 5026-5000-6990 | Internal Services                 | 0.00 | 5,015.00          | 5,015.00         | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | 5026-5000-6991 | Facility Services                 | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | 5026-5000-6992 | Tech Maint Hardware Chg           | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | 5026-5000-6993 | Tech Maint User Chg               | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 1,023.00       | 306.00         | 630.00          | 0.00              | 5026-5000-6994 | Risk Management                   | 0.00 | 665.00            | 665.00           | 0.00             | 0.00            |
| 2,011.00       | 1,388.00       | 1,249.00        | 0.00              | 5026-5000-6995 | Insurance Liability               | 0.00 | 1,393.00          | 1,393.00         | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | 5026-5000-6997 | Insurance Work Comp               | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | 5026-5000-6998 | Intradepartmental Admin Chgs      | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 1,121.25       | 0.00            | 0.00              | 5026-5000-6999 | Contract Services - Internal      | 0.00 | 1,500.00          | 1,500.00         | 0.00             | 0.00            |
| 36.29          | 36.90          | 250.00          | 0.00              | 5026-5000-6999 | Office Supplies - Internal        | 0.00 | 250.00            | 250.00           | 0.00             | 0.00            |
| 11.11          | 15.71          | 50.00           | 0.00              | 5026-5000-6999 | Postage - Internal                | 0.00 | 50.00             | 50.00            | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | 5026-5000-6999 | Tech Supplies - Internal          | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 6,401.40       | 8,549.86       | 8,360.00        | 0.00              |                | Interdepartmental Charges Totals: | 0.00 | 8,873.00          | 8,873.00         | 0.00             | 0.00            |
|                |                |                 |                   | E30            | Capital Outlay                    |      |                   |                  |                  |                 |

| 2016<br>Actual | 2017<br>Actual | 2018<br>Adopted | 2018<br>Estimated | Account        | Description                       | FTE    | 2019<br>Requested | 2019<br>Proposed | 2019<br>Approved | 2019<br>Adopted |
|----------------|----------------|-----------------|-------------------|----------------|-----------------------------------|--------|-------------------|------------------|------------------|-----------------|
| 0.00           | 0.00           | 0.00            | 0.00              | 5026-5000-7021 | Grounds Improvement               | 0.00   | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | 5026-5000-7051 | Marine Improvements               | 0.00   | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              |                | Capital Outlay Totals:            | 0.00   | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | E70            | Interfund Transfers               |        |                   |                  |                  |                 |
| 0.00           | 0.00           | 0.00            | 0.00              | 5026-5000-9001 | Trans - General Non Dept          | 0.00   | 0.00              | 0.00             | 0.00             | 0.00            |
| 3,500.00       | 3,500.00       | 3,500.00        | 0.00              | 5026-5000-9003 | Trans - Equipment Reserve         | 0.00   | 3,500.00          | 3,500.00         | 0.00             | 0.00            |
| 0.00           | 0.00           | 5,000.00        | 0.00              | 5026-5000-9502 | Trans - Park                      | 0.00   | 5,000.00          | 5,000.00         | 0.00             | 0.00            |
| 5,000.00       | 5,000.00       | 0.00            | 0.00              | 5026-5000-9502 | Trans - Park Reserve              | 0.00   | 0.00              | 0.00             | 0.00             | 0.00            |
| 8,500.00       | 8,500.00       | 8,500.00        | 0.00              |                | Interfund Transfers Totals:       | 0.00   | 8,500.00          | 8,500.00         | 0.00             | 0.00            |
| 0.00           | 0.00           | 54,258.00       | 0.00              | E80            | Contingencies                     |        |                   |                  |                  |                 |
| 0.00           | 0.00           | 54,258.00       | 0.00              | 5026-5000-9800 | Operating Contingency             | 0.00   | 38,195.00         | 38,195.00        | 0.00             | 0.00            |
| 0.00           | 0.00           | 54,258.00       | 0.00              |                | Contingencies Totals:             | 0.00   | 38,195.00         | 38,195.00        | 0.00             | 0.00            |
| 119,772.17     | 132,111.96     | 0.00            | 0.00              | E90            | Unappropriated Fund Balance       |        |                   |                  |                  |                 |
| 119,772.17     | 132,111.96     | 0.00            | 0.00              | 5026-5000-9990 | Unappropriated Fund Balance       | 0.00   | 0.00              | 0.00             | 0.00             | 0.00            |
| 119,772.17     | 132,111.96     | 0.00            | 0.00              |                | Unappropriated Fund Balance Total | 0.00   | 0.00              | 0.00             | 0.00             | 0.00            |
| 232,460.15     | 313,735.57     | 225,751.00      | 0.00              |                | EXPENDITURES TOTALS:              | 1.28   | 225,251.00        | 225,251.00       | 0.00             | 0.00            |
| 232,460.15     | 313,735.57     | 225,751.00      | 0.00              |                | DEPARTMENT REVENUES               | 0.00   | 225,251.00        | 225,251.00       | 0.00             | 0.00            |
| 232,460.15     | 313,735.57     | 225,751.00      | 0.00              |                | DEPARTMENT EXPENSES               | 1.28   | 225,251.00        | 225,251.00       | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              |                | Parks Totals:                     | (1.28) | 0.00              | 0.00             | 0.00             | 0.00            |
| 232,460.15     | 313,735.57     | 225,751.00      | 0.00              |                | FUND REVENUES                     | 0.00   | 225,251.00        | 225,251.00       | 0.00             | 0.00            |
| 232,460.15     | 313,735.57     | 225,751.00      | 0.00              |                | FUND EXPENSES                     | 1.28   | 225,251.00        | 225,251.00       | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              |                | Parks Totals:                     | (1.28) | 0.00              | 0.00             | 0.00             | 0.00            |

| 2016<br>Actual | 2017<br>Actual | 2018<br>Adopted | 2018<br>Estimated | Account | Description     | FTE    | 2019<br>Requested | 2019<br>Proposed | 2019<br>Approved | 2019<br>Adopted |
|----------------|----------------|-----------------|-------------------|---------|-----------------|--------|-------------------|------------------|------------------|-----------------|
| 232,460.15     | 313,735.57     | 225,751.00      | 0.00              |         | REPORT REVENUES | 0.00   | 225,251.00        | 225,251.00       | 0.00             | 0.00            |
| 232,460.15     | 313,735.57     | 225,751.00      | 0.00              |         | REPORT EXPENSES | 1.28   | 225,251.00        | 225,251.00       | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              |         | REPORT TOTALS:  | (1.28) | 0.00              | 0.00             | 0.00             | 0.00            |

THIS PAGE INTENTIONALLY LEFT BLANK



# General Ledger

## Budget Analysis

User: vnoel  
 Printed: 03/29/2018 - 10:24AM  
 Fiscal Year: 2019



| 2016<br>Actual | 2017<br>Actual | 2018<br>Adopted | 2018<br>Estimated | Account        | Description                     | FTE  | 2019<br>Requested | 2019<br>Proposed | 2019<br>Approved | 2019<br>Adopted |
|----------------|----------------|-----------------|-------------------|----------------|---------------------------------|------|-------------------|------------------|------------------|-----------------|
| 0.00           | 0.00           | 0.00            | 0.00              | 2525           | Parks                           |      |                   |                  |                  |                 |
|                |                |                 |                   | 5025           | Parks                           |      |                   |                  |                  |                 |
|                |                |                 |                   | R30            | Charges for Service             |      |                   |                  |                  |                 |
|                |                |                 |                   | 5027-5000-4352 | Repayments - Loan               | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              |                | Charges for Service Totals:     | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
|                |                |                 |                   | R41            | Interest                        |      |                   |                  |                  |                 |
| 1,141.28       | 274.85         | 500.00          | 0.00              | 5027-5000-4495 | Investments - Interest On       | 0.00 | 300.00            | 300.00           | 0.00             | 0.00            |
| 1,141.28       | 274.85         | 500.00          | 0.00              |                | Interest Totals:                | 0.00 | 300.00            | 300.00           | 0.00             | 0.00            |
|                |                |                 |                   | R70            | Interfund Transfers             |      |                   |                  |                  |                 |
| 5,000.00       | 5,000.00       | 5,000.00        | 0.00              | 5027-5000-4952 | Trans - Park                    | 0.00 | 5,000.00          | 5,000.00         | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | 5027-5000-4952 | Trans - Park Reserve            | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 5,000.00       | 5,000.00       | 5,000.00        | 0.00              |                | Interfund Transfers Totals:     | 0.00 | 5,000.00          | 5,000.00         | 0.00             | 0.00            |
|                |                |                 |                   | R90            | Fund Balances                   |      |                   |                  |                  |                 |
| 188,459.40     | 194,600.68     | 199,601.00      | 0.00              | 5027-5000-4995 | Beginning Fund Balance          | 0.00 | 204,875.00        | 204,875.00       | 0.00             | 0.00            |
| 188,459.40     | 194,600.68     | 199,601.00      | 0.00              |                | Fund Balances Totals:           | 0.00 | 204,875.00        | 204,875.00       | 0.00             | 0.00            |
| 194,600.68     | 199,875.53     | 205,101.00      | 0.00              |                | REVENUES TOTALS:                | 0.00 | 210,175.00        | 210,175.00       | 0.00             | 0.00            |
|                |                |                 |                   | E30            | Capital Outlay                  |      |                   |                  |                  |                 |
| 0.00           | 0.00           | 100.00          | 0.00              | 5027-5000-7021 | Grounds Improvement             | 0.00 | 100.00            | 100.00           | 0.00             | 0.00            |
| 0.00           | 0.00           | 100.00          | 0.00              |                | Capital Outlay Totals:          | 0.00 | 100.00            | 100.00           | 0.00             | 0.00            |
|                |                |                 |                   | E81            | Fund Balance & Reserves         |      |                   |                  |                  |                 |
| 0.00           | 0.00           | 205,001.00      | 0.00              | 5027-5000-9900 | Reserve Future Expenditures     | 0.00 | 210,075.00        | 210,075.00       | 0.00             | 0.00            |
| 0.00           | 0.00           | 205,001.00      | 0.00              |                | Fund Balance & Reserves Totals: | 0.00 | 210,075.00        | 210,075.00       | 0.00             | 0.00            |
|                |                |                 |                   | E90            | Unappropriated Fund Balance     |      |                   |                  |                  |                 |
| 194,600.68     | 199,875.53     | 0.00            | 0.00              | 5027-5000-9990 | Unappropriated Fund Balance     | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |

| 2016<br>Actual | 2017<br>Actual | 2018<br>Adopted | 2018<br>Estimated | Account | Description                       | FTE  | 2019<br>Requested | 2019<br>Proposed | 2019<br>Approved | 2019<br>Adopted |
|----------------|----------------|-----------------|-------------------|---------|-----------------------------------|------|-------------------|------------------|------------------|-----------------|
| 194,600.68     | 199,875.53     | 0.00            | 0.00              |         | Unappropriated Fund Balance Total | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 194,600.68     | 199,875.53     | 205,101.00      | 0.00              |         | EXPENDITURES TOTALS:              | 0.00 | 210,175.00        | 210,175.00       | 0.00             | 0.00            |
| 194,600.68     | 199,875.53     | 205,101.00      | 0.00              |         | DEPARTMENT REVENUES               | 0.00 | 210,175.00        | 210,175.00       | 0.00             | 0.00            |
| 194,600.68     | 199,875.53     | 205,101.00      | 0.00              |         | DEPARTMENT EXPENSES               | 0.00 | 210,175.00        | 210,175.00       | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              |         | Parks Totals:                     | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 194,600.68     | 199,875.53     | 205,101.00      | 0.00              |         | FUND REVENUES                     | 0.00 | 210,175.00        | 210,175.00       | 0.00             | 0.00            |
| 194,600.68     | 199,875.53     | 205,101.00      | 0.00              |         | FUND EXPENSES                     | 0.00 | 210,175.00        | 210,175.00       | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              |         | Parks Totals:                     | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 194,600.68     | 199,875.53     | 205,101.00      | 0.00              |         | REPORT REVENUES                   | 0.00 | 210,175.00        | 210,175.00       | 0.00             | 0.00            |
| 194,600.68     | 199,875.53     | 205,101.00      | 0.00              |         | REPORT EXPENSES                   | 0.00 | 210,175.00        | 210,175.00       | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              |         | REPORT TOTALS:                    | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |