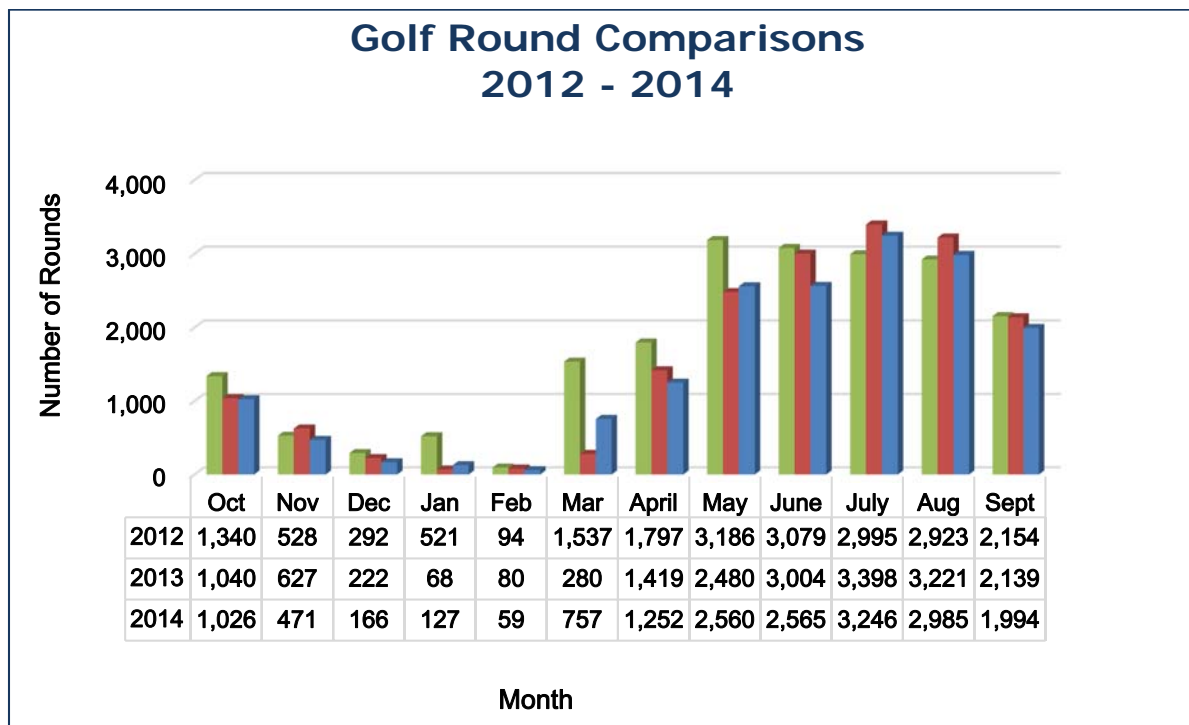


Golf Fund

Golf revenues for FY15 are budgeted to be \$223,250, which is consistent with the FY14 budget. Personnel expenses are recommended in FY15 to remain consistent with FY14. The recommended lottery transfer will decrease from \$250,000 to \$125,000 because the Golf Course debt paid off in December of 2013 (FY14). There are no capital items funded for FY 15.

The quality and appearance of the course, along with significant improvements in marketing and promotions have increased the interest in play at La Vista Falls. Golf rounds were down slightly in FY 14 due to cooler temperatures and far above average precipitation levels. It is anticipated that FY 15 will see rounds played consistent with what we saw in FY 12 and 13.



Golf Fund

Golf Fund Summary				
	FY12 Actual	FY13 Actual	FY14 Budget	FY15 Adopted
Balance Forward	50,966	61,083	46,483	24,537
Revenues				
Green Fees	159,175	140,559	138,000	138,000
Carts	58,918	54,408	50,000	50,000
Concession Sales	34,927	35,202	30,000	30,000
Fee Income	361	297	200	200
Pro-Shop Merchandise	4,745	4,780	4,500	4,500
Miscellaneous	-	26	100	100
Interest Income	56	99	25	450
Total Revenues	258,181	235,372	222,825	223,250
Transfers In				
Lottery Transfer	250,000	250,000	250,000	125,000
Total Available	559,147	546,455	519,308	372,787
Expenditures				
S&B	224,806	196,240	216,118	218,431
Operating	273,258	253,885	257,590	115,697
Capital Expenditures	-	13,716	32,000	-
Total Expenditures	498,064	463,841	505,708	334,128
Ending Balance	61,083	82,614	13,600	38,659

Golf Fund

Golf Clubhouse

	FY12 Actual	FY13 Actual	FY14 Budget	FY15 Adopted
PERSONNEL SERVICES				
Salaries - Full-Time	45,554	46,657	48,500	50,187
Salaries - Part-Time	29,101	34,736	44,180	45,310
Overtime Salaries	-	136	-	-
FICA	5,509	6,024	7,090	7,306
Insurance Charges	9,551	10,369	10,720	9,575
Pension	2,733	2,799	2,910	3,011
Self Insurance Expense	-	-	-	-
Total Personnel Services	92,447	100,721	113,400	115,389
COMMODITIES				
Inter-Fund Transfers				
Office Supplies	511	540	580	580
Wearing Apparel	418	84	400	400
Janitorial Supply	730	785	792	792
Other Commodities	12		400	
Total Commodities	1,671	1,409	2,172	1,772
CONTRACTUAL SERVICES				
Postage	136	188	600	614
Telephone	1,714	2,118	2,700	2,700
Prof Services-Other	140	140	200	200
Utilities	9,806	10,821	9,975	10,274
Insurance and Bonds	4,713	4,846	5,000	5,000
Rentals	708	717	750	750
Advertising - Promo	1,826	976	1,800	1,800
Advert - Legal - Other	-	-	-	-
Printing	1,111	1,452	2,100	2,154
Dues & Subscriptions	37	47	-	110
Travel Expense	-	-	669	-
Towel/Uniform Cleaning	-	-	-	-
Training	-	-	3,500	-
Other Contract Services	1,149	1,054	1,200	900
Prof Services-Audit	350	446	500	500
Prof Services-Legal	-	17	-	-
Cart Lease-Misc	16,625	13,543	12,714	8,544
Pro Shop Misc	3,461	3,853	4,500	4,500
Concess Food - Other	16,104	16,992	10,000	10,000
Total Contractual	57,880	57,209	56,208	48,046
MAINTENANCE				
Buildings and Grounds	8,644	7,689	3,953	3,775
Total Maintenance	8,644	7,689	3,953	3,775

Golf Fund

Golf Clubhouse

	FY12 Actual	FY13 Actual	FY14 Budget	FY15 Adopted
OTHER CHARGES				
Bond/Principal Expense	115,000	120,000	125,000	-
Bond/Interest Expense	16,458	10,083	3,406	-
Other Charges	5,412	4,201	5,200	5,200
Financial/Lend/Bond Fees	725	-	1,000	-
Total Other Charges	137,595	134,284	134,606	5,200
CAPITAL OUTLAY				
Other Capital Outlay	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Golf Clubhouse	298,236	301,311	310,339	174,182

09-91 Golf Clubhouse

Budget

Line Item

101 Full Time Salaries

Salaries for full time Golf Clubhouse staff are included in this line item. A 2.5% base factor is included for potential salary increases in accordance with the compensation ordinance.

102 Part-Time Salaries

Salaries for part time Golf Clubhouse staff are included in this line item. A 2.5% base factor is proposed for potential salary increases in accordance with the compensation ordinance.

104 FICA

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

105 Insurance

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

107 Civilian Pension

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

201 Office Supplies

This line item funds Golf Clubhouse office supplies. Funding requested at same level as last year.

204 Wearing Apparel

This line item includes funding for staff shirts. Funding requested at same level as last year.

207 Janitorial Supplies

This line item funds cleaning supplies for the Golf Clubhouse. Funding requested at the same level as last year.

211 Other

No funding is requested in this line item.

Golf Fund

09-91 Golf Clubhouse

301 Postage

This line item includes postage for Golf Clubhouse and City Wise newsletter. Funding requested is a slight increase from last year.

302 Telephone

This line item funds telephone, internet and on-line cash register/credit card reader. Funding requested at same level as last year.

303 Professional Services - Other

This line item funds new employee physicals. Funding requested at the same level as last year.

304 Utilities

This line items funds gas, water and electric service for the golf course clubhouse. A 3% increase requested due to anticipated utility rate increases.

306 Rentals

This line item funds the rental of portable toilets at the golf course. Funding requested at same level as last year.

308 Legal Ads

This line item includes promotional and employment advertising. Funding requested at the same level as last year.

309 Printing

This line item funds the printing of City Wise newsletter, scorecards and receipt books. Funding requested is a slight increase from last year.

310 Dues/Subscriptions

This line item includes funds for yearly membership to the United States Golf Association. Reoccurring funds of \$110 are requested.

311 Travel Expense

This line item funds all authorized trips and the expenses related to meals, lodging, transportation and miscellaneous incidental costs. No funding is requested in this line item.

313 Training

This line item funds employee training opportunities. No funding is requested in this line item.

314 Other Contractual

This line item funds security updates and yearly contracts. Funding requested at same level as last year. Computer services have been included in this line item in the past and have been moved to a separate budget (26) specifically designated for Information Technology (IT) expenses.

320 Professional Services - Audit

Funding for the City's annual financial audit is included in this line item.

Golf Fund

09-91 Golf Clubhouse

401 Building & Grounds

This line item funds repairs and maintenance of the Golf Clubhouse. Funding requested is a slight decrease from last year.

505 Other Charges

This line item funds miscellaneous purchases for the Golf Clubhouse. Funding requested at same level as last year.

8100 Cart Lease-Misc

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

8300 Pro Shop – Misc

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

8400 Concession-Other

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

Golf Fund

Golf Maintenance

	FY12	FY13	FY14	FY15
	Actual	Actual	Budget	Adopted
PERSONNEL SERVICES				
Salaries - Full-Time	87,382	47,792	45,403	46,922
Salaries - Part-Time	15,291	33,892	39,000	39,000
Overtime Salaries	323	355	400	400
FICA	7,260	6,163	6,487	6,604
Insurance Charges	16,862	4,458	8,704	7,301
Pension	5,243	2,860	2,724	2,815
Self Insurance Expense	0	0	0	0
Total Personnel Services	132,359	95,520	102,718	103,042
COMMODITIES				
Inter-Fund Transfers				
Office Supplies	35	37	26	26
Food Supplies	35	13	60	60
Motor Veh Supplies-Fuel	6,323	6,430	7,000	7,000
Janitorial Supply	117	25	100	100
Chemical Supply	3,207	2,326	3,500	3,500
Botanical Supply	6,710	4,733	6,500	6,500
Other Commodities	0	0	0	0
Total Commodities	16,427	13,562	17,186	17,186
CONTRACTUAL SERVICES				
Postage	136	191	190	204
Telephone	1,590	348	1,000	1,000
Prof Services-Other	70	70	80	80
Utilities	4,635	4,855	5,009	5,159
Insurance and Bonds	4,713	4,846	5,000	5,000
Advertising				
Printing	1,111	1,202	1,010	1,064
Dues and Subscriptions	483	518	515	540
Travel Expense	1,630	10	30	30
Training	905	330	440	440
Other Contract Services	7,482	7,287	4,916	1,214
Prof Services-Audit	350	446	500	500
Prof Services-Legal	0	0	0	0
Total Contractual	23,106	20,103	18,690	15,231

Golf Fund

Golf Maintenance

	FY12	FY13	FY14	FY15
	Actual	Actual	Budget	Adopted
MAINTENANCE				
Buildings and Grounds	19,375	8,722	12,175	11,887
Repair & Maintenance	1,772	3,475	3,000	3,000
Vehicle Maintenance	2,994	6,586	5,500	5,500
Radio	0	0	0	0
Other	3,796	823	4,000	4,000
Total Maintenance	27,936	19,605	24,675	24,387
OTHER CHARGES				
Other Charges	0	25	100	100
Total Other Charges	0	25	100	100
CAPITAL OUTLAY				
Other Capital Outlay	0	13,716	32,000	0
Total Capital Outlay	0	13,716	32,000	0
Total Golf Maintenance	199,828	162,530	195,369	159,946

Golf Fund

9.92 Golf Maintenance

Budget

Line Item

101 Full Time Salaries

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

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

102 Part Time Salaries

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

103 Overtime

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

104 FICA

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

105 Insurance Charges

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

107 Civilian Pension

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

201 Office Supplies

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

203 Food Supplies

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

205 Motor Vehicle Supplies

Funding request is the same as last year. This line item provides for the purchase of fuel, oil, anti-freeze and tires for two vehicles and thirty one pieces of equipment.

9.92 Golf Maintenance

207 Janitorial Supplies

Funding request is the same as last year. This line item provides for paper products and cleaning supplies for the maintenance building. Janitorial services are handled by staff.

208 Chemical Supplies

Funding request is the same as last year. This line provides for chemical purchases used in turf and tree care on the course.

210 Botanical Supplies

Funding request is the same as last year. This line item funds the purchase of fertilizer and seed for the course.

301 Postage

Funding request is an increase from last year to reflect an increase in postage costs. A major portion of this line item is the proportionate share of mailing the City Newsletter.

302 Telephone

Funding request is the same as last year. This line item funds the phone service for the maintenance shop and the cell phone reimbursement for the Superintendent.

303 Professional Services - Other

This line item funds employee physicals and drug tests. The funding request is the same as last year.

304 Utilities

Additional funding is requested in this line item due to a projected 3% increase in utility costs. This line item provides for gas, electricity and water for the maintenance shop.

309 Printing

Funding request is a slight increase from last year. This line item provides for the printing of numerous items, including the quarterly city newsletter, envelopes, letterhead and business cards.

310 Dues and Subscriptions

Funding request shows an increase from last year to reflect an increase of twenty five dollars in national association dues. This line item funds professional memberships and certifications for the Superintendent and Assistant Superintendent. Examples include the Professional Golf Superintendents Association, Professional Grounds Maintenance Society and Nebraska Pesticide Applicators License.

311 Travel Expenses

Funding request is the same as last year. This line item funds all authorized trips and the expenses related to meals, lodging, transportation and miscellaneous incidental costs. Funding is included for the Nebraska Turf Conference, and NGCSA Seminars.

Golf Fund

9.92 Golf Maintenance

313 Training

This line item includes all training courses and seminar costs associated with registration. Funding is included for the Nebraska Turf Conference, Golf Course Superintendent Conference, NGCSA Seminars, Pesticide Applicator Training and Professional Development Courses. The request is the same as last year.

314 Other Contractual Services

Funding request is a decrease from last year which reflects the final loan payment on the spray rig in April 2014. This line item is for contracts with Payroll Maxx, EAP and Heritage Crystal Clean. Also, computer services have been included in this line item in the past and have been moved to a separate budget (26) specifically designated for Information Technology (IT) expenses.

401 Buildings and Grounds

The funding requested is a slight decrease from last year. This line item is for the repair and maintenance of the shop and course.

409 Machine – Equipment and Tool Maintenance

Funding request is the same as last year. This line item is for the repair, maintenance and replacement of maintenance tools and equipment such as chain saws, weed eaters, push mowers and mechanic tools.

410 Motor Vehicle Maintenance

Funding request is the same as last year. This line item funds the repair and maintenance of two vehicles and thirty one pieces of equipment.

411 Radio Maintenance

No funding requested in this line item.

412 Other Maintenance

Funding request is the same as last year. This line provides funding for the repair and maintenance of the course including pins, cups, sand and other supplies required to maintain the course and irrigation system.

505 Other Charges

Funding request is the same as last year. This line item funds the purchase of supplies that do not logically fall into any one of the scheduled accounts. This line item also covers expenses for employees to attend the annual employee recognition dinner.

Golf Fund

Department	Number Approved	Name of Conference	Location	Approved Travel (01-0311)	Approved Training (01-0313)
Golf Clubhouse	1	LEAD Training	Charlottesville VA	-	-
Subtotal				-	-
Golf Maintenance	1	NGCSA Seminars (Various)	Nebraska	-	140
	2	Nebraska Green Industry Conference	La Vista NE	30	300
Subtotal				30	440