



WELCOME TO THE
2019 FRPA
CONFERENCE!

How to get what you ask for
in your budget

LEARNING OBJECTIVES



- Learn to evaluate, monitor and develop reports related to your annual budget
- Identify various approaches to track expenses to defend your budget to upper leadership and policy makers
- How to use your cost data to improve operational efficiencies



Tim Baylie

Volusia County
tbaylie@volusia.org



Budget Evaluations

- Reviewing line item elements - revenues and expenditures
 - Revenues
 - Sources include: user fees, rental fees, entrance fees, license fees, membership fees, impact fees, property taxes (General Fund), grants, sponsorships, donations etc.
 - Expenditures - categories
 - Personnel
 - Operating
 - Capital outlay - equipment
 - Replacement equipment
 - New inventory items
 - Capital improvements/repair
 - Minor repair – less than \$25K
 - Major repair – formal bid

Report Name: Budget Analysis - Multiple Tabs - Fund, Dept, Unit, Obj

Account	FY 2015-16 Actual	FY 2016-17 Actual	Adopted Budget	Current Budget	Estimate Budget	YTD Actuals	Encumbrances	Unobligated	Estimate vs. Current	% Change	FY 2018-19 Recom	Recom vs. Adopted	% Change
Fund 001 - General													
Department 680 - Parks, Recreation And Culture													
Unit 2000 - Parks Environmental & Outdoor Programs													
1201 - Sals & Wages	925,838	1,003,117	1,182,184	1,057,238	1,057,238	995,197	0	62,041	0	0%	1,232,100	49,916	4%
1204 - Sal & Wgs-Ds	0	(5,268)	0	0	313	313	0	(313)	313	100%	0	0	0%
1400 - Overtime	6,148	3,223	6,520	6,520	4,766	2,797	0	3,723	(1,754)	-27%	5,830	(690)	-11%
1404 - OT - Disast	0	(968)	0	0	0	0	0	0	0	0%	0	0	0%
2100 - FICA	68,213	73,881	91,318	91,318	66,027	73,283	0	18,035	(25,291)	-28%	95,042	3,724	4%
2200 - Retirement	44,364	46,840	50,640	50,640	52,152	51,714	0	(1,074)	1,512	3%	51,712	1,072	2%
2301 - Group Ins	146,636	154,392	159,912	159,912	159,912	159,912	0	0	0	0%	170,936	11,024	7%
2302 - Life Insuran	5,039	5,435	5,808	5,808	5,850	5,558	0	250	42	1%	6,360	552	10%
2303 - Dental	71	3,893	4,176	4,176	4,530	4,145	0	31	354	8%	4,434	258	6%
2400 - Workers' Com	1,383	2,261	0	0	0	0	0	0	0	100%	0	0	100%
2500 - Unemployment	335	620	0	0	681	681	0	(681)	681	100%	0	0	0%
10 - Personal Services	1,198,027	1,287,426	1,500,558	1,375,612	1,351,469	1,293,601	0	82,011	(24,143)	-2%	1,566,414	65,856	4%
3400 - Contracted S	21,214	29,310	32,600	32,600	20,000	16,677	720	15,203	(12,600)	-39%	32,300	(300)	-1%
3401 - CtrSvc Softw	311	0	0	0	328	328	0	(328)	328	100%	0	0	0%
3408 - TempPersonne	12,816	14,800	9,000	9,000	9,000	5,437	3,207	356	0	0%	10,000	1,000	11%
3411 - Summer Bus D	117,891	170,252	150,000	150,000	150,000	126,034	0	23,966	0	0%	165,000	15,000	10%
3459 - Children's R	26,114	0	26,115	26,115	14,375	14,375	0	11,740	(11,740)	-45%	14,375	(11,740)	-45%
3710 - Computer Rep	1,710	3,141	4,996	4,996	4,996	4,996	0	0	0	0%	4,996	0	0%
3810 - Training	1,100	0	300	300	300	720	0	(420)	0	0%	300	0	0%
3820 - Registration	320	1,130	2,000	2,000	2,000	1,210	0	790	0	0%	2,000	0	0%
4000 - Travel	855	1,048	1,200	1,200	1,200	876	0	324	0	0%	1,200	0	0%
4004 - Field Trips	146,612	162,829	145,000	145,000	140,000	124,589	0	20,411	(5,000)	-3%	145,000	0	0%
4010 - Travel-Pool	12,033	12,937	12,500	12,500	12,950	13,576	0	(1,076)	450	4%	8,220	(4,280)	-34%
4100 - Communicatio	766	1,183	1,400	1,400	1,400	1,521	0	(121)	0	0%	1,900	500	36%
4250 - Mileage Reim	2,807	1,826	3,000	3,000	2,500	1,933	0	1,067	(500)	-17%	3,000	0	0%
4300 - Utilities	90,401	83,820	98,000	98,000	98,000	84,780	0	13,220	0	0%	98,000	0	0%
4330 - Waste Collec	12,106	11,995	12,000	12,000	12,000	2,903	0	9,097	0	0%	12,000	0	0%
4420 - Rental-Build	34,157	51,194	36,000	36,000	36,000	44,362	0	(8,362)	0	0%	45,000	9,000	25%
4430 - Rental-Equip	0	0	1,825	1,825	1,825	0	0	1,825	0	0%	1,825	0	0%
4510 - Insurance-Li	34,997	27,966	24,534	24,534	24,534	24,534	0	0	0	0%	27,410	2,876	12%
4520 - Property Ins	1,334	1,636	1,522	1,522	1,522	1,522	0	0	0	0%	1,688	166	11%
4610 - Maint of Bld	238,550	242,672	153,400	153,400	153,400	170,671	36,583	(53,854)	0	0%	153,000	(400)	0%
4611 - Materials fo	44,462	41,422	53,100	53,100	53,100	32,578	1,275	19,247	0	0%	53,100	0	0%

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Fund 001 - General													
Department 680 - Parks, Recreation And Culture													
Unit 2000 - Parks Environmental & Outdoor Programs													
4621 - Maint Bldg &	39	19,214	0	13,000	6,418	11,621	0	1,379	(6,582)	-51%	13,000	13,000	100%
4630 - Maint of Equ	5,980	2,538	2,000	2,000	2,000	329	0	1,671	0	0%	2,700	700	35%
4650 - Veh Maint Se	200	588	0	0	0	0	0	0	0	100%	4,201	4,201	100%
4651 - Vehicle Lease	0	26,513	60,702	60,702	60,702	60,702	0	0	0	0%	63,048	2,346	4%
4652 - Veh Repl Maint. C	0	0	5,163	5,163	5,163	5,163	0	0	0	0%	5,185	22	0%
4670 - Maint of Equ	13,780	16,243	15,000	15,000	16,500	25,642	634	(11,276)	1,500	10%	17,000	2,000	13%
4700 - Printing	6,500	2,995	5,000	5,000	4,000	4,012	0	988	(1,000)	-20%	5,000	0	0%
4711 - Copying-C/R	611	1,636	1,000	1,000	900	840	0	160	(100)	-10%	1,000	0	0%
4800 - Promotional	1,733	1,733	2,000	2,000	2,000	1,733	0	268	0	0%	2,000	0	0%
4910 - Legal Advert	325	290	500	500	500	279	0	221	0	0%	500	0	0%
5100 - Office Suppl	2,063	1,181	2,250	2,250	1,500	1,243	0	1,007	(750)	-33%	2,250	0	0%
5102 - Office Suppl	73	0	500	500	300	814	0	(314)	(200)	-40%	500	0	0%
5210 - Fuel - Veh M	2,891	3,393	3,100	3,100	4,000	4,522	0	(1,422)	900	29%	3,100	0	0%
5220 - Fuel	106	442	500	500	500	209	23	268	0	0%	500	0	0%
5230 - Food & Dieta	777	3,630	1,000	1,000	1,800	2,243	393	(1,636)	800	80%	4,000	3,000	300%
5240 - Chemicals	1,188	1,808	44,900	44,900	3,156	1,578	0	43,322	(41,744)	-93%	44,900	0	0%
5250 - Farm Garden	37,944	9,014	25,000	25,000	12,000	15,962	0	9,038	(13,000)	-52%	25,000	0	0%
5270 - Clothing & W	13,874	14,698	16,000	16,000	16,000	13,823	0	2,177	0	0%	16,000	0	0%
5281 - Recreation &	40,051	40,704	36,500	36,500	36,500	34,932	1,949	(381)	0	0%	40,000	3,500	10%
5290 - Tools & Impl	6,292	2,980	10,000	10,000	4,636	2,916	397	6,687	(5,364)	-54%	10,000	0	0%
5420 - Memberships	320	915	640	640	640	4,180	0	(3,540)	0	0%	640	0	0%
5511 - Medical & Su	1,390	983	300	300	300	388	0	(88)	0	0%	1,000	700	233%
30 - Operating Expenses	936,693	1,010,659	1,000,547	1,013,547	918,945	866,754	45,182	101,611	(94,602)	-9%	1,041,838	41,291	4%
5902 - Dept Svc Chg	(202,683)	(438,792)	(484,274)	(484,274)	(484,274)	(484,274)	0	0	0	0%	(518,798)	(34,524)	7%
59 - Reimbursements	(202,683)	(438,792)	(484,274)	(484,274)	(484,274)	(484,274)	0	0	0	0%	(518,798)	(34,524)	7%
6420 - Automotive E	0	0	0	0	24,509	0	0	0	24,509	100%	0	0	0%
6430 - Other Equipm	2,818	60,093	148,650	143,440	124,141	127,045	16,664	(269)	(19,299)	-13%	40,000	(108,650)	-73%
60 - Capital Outlay	2,818	60,093	148,650	143,440	148,650	127,045	16,664	(269)	5,210	4%	40,000	(108,650)	-73%
8100 - Payments to	0	500	0	0	0	585	0	(585)	0	0%	0	0	0%
80 - Grants and Aids	0	500	0	0	0	585	0	(585)	0	0%	0	0	0%
Unit Total: 2000	1,934,855	1,919,886	2,165,481	2,048,325	1,934,790	1,803,711	61,846	182,769	(113,535)	-6%	2,129,454	(36,027)	-2%

Budget Development and Evaluation

- Develop your work plan and evaluate your budget to ensure funding will achieve the organization's performance measures/bench marks/goals
- Ensure budget meets your level of service requirements
 - Example:
 - Number of cuts per year
 - Restroom cleanings per day/week
 - Clearing sidewalks/trails per week
 - Pressure cleaning per month/year
 - Team sports by recreation type – league/games/tournaments by complex or venue
 - Other recreational classes by type and by location or venue

Parks, Rec and Culture Budget Work Plan by Department and Task Report FY2018

10/8/2018
3:21 PM

Task		Work Qty	Work Unit	ADP	Crew Days	Crew Hours	Labor Days	Labor \$	Equip \$	Material \$	Total \$
Ballfields											
Administrative											
P0000	Lucity Data Input		320 Hours	8	40.0	8	40	\$13,802	\$0	\$0	\$13,819
P1000	Travel Time		760 Hours	8	95.0	8	95	\$21,736	\$3,162	\$0	\$24,884
P1001	Supervision/Admin		832 Hours	8	104.0	8	104	\$30,135	\$3,461	\$0	\$33,580
P1002	Training/Meeting/Appointment		560 Hours	8	70.0	8	70	\$15,936	\$2,783	\$0	\$18,733
P1004	Public Relations		120 Hours	8	15.0	8	15	\$3,456	\$596	\$0	\$4,052
P1005	Site Inspection/Patrol		360 Site	12	30.0	8	30	\$7,349	\$998	\$0	\$8,348
P1006	Contractor Management		120 Hours	8	15.0	8	15	\$2,903	\$596	\$0	\$3,500
P1014	Leave/Holiday		400 Hours	8	50.0	8	50	\$10,602	\$0	\$0	\$10,591
				419.00							
Ballfield											
P1300	Athletic Turf Surface		4,260,000 Sq Feet	71,000	60.0	8	60	\$11,618	\$1,193	\$0	\$12,811
P1301	Line Fields		740,000 Linear Feet	10,000	74.0	8	74	\$14,909	\$2,463	\$0	\$17,372
P1303	Spread Materials		11,200 Sq Feet	2,800	4.0	8	4	\$570	\$80	\$0	\$649
P1304	Ballfield Maintenance		200 Each	10	20.0	8	20	\$3,873	\$795	\$0	\$4,677
P1305.1	Court Service		240 Sq Feet	24	10.0	8	10	\$1,936	\$199	\$0	\$2,135
P1306	Infield Service		55,025,000 Sq Feet	110,050	500.0	8	500	\$96,815	\$9,940	\$0	\$106,755
				668.00							
Minor Repair											
P1601.1	Minor Maintenance Repair		32 Hours	8	4.0	8	4	\$775	\$159	\$0	\$945
P1608	Painting		8,000 Sq Ft	1,000	8.0	8	8	\$1,620	\$266	\$0	\$1,886
P1612	Box Blade		1,019,900 Sq Feet	68,000	15.0	8	15	\$2,894	\$499	\$0	\$3,393
				27.00							
Mowing/Landscape											
P1100	Mowing		675 Acre	9	75.0	8	75	\$15,801	\$5,694	\$0	\$21,514
P1102	Fertilizing		75 Acre	5	15.0	8	15	\$2,565	\$2,073	\$0	\$4,675
P1103	Landscape Maintenance		142,500 Sq Ft	9,500	15.0	8	15	\$2,565	\$2,073	\$0	\$4,638
P1104	Weedeating/Edging		534,000 Linear Feet	8,900	60.0	8	60	\$10,260	\$596	\$0	\$10,856
P1106	Sodding		152,000 Sq Feet	1,900	80.0	8	80	\$13,680	\$795	\$0	\$14,475
P1107	Chemical Application (i.e. Weed Contr		270,000 Sq Ft	18,000	15.0	8	15	\$3,018	\$499	\$0	\$3,517
P1109.1	Tree Service		120 Each	10	12.0	12	18	\$2,907	\$716	\$0	\$3,623
P1120	Mechanical Edging		0 Linear Feet	8,000	0.0	8	0	\$0	\$0	\$0	\$0
				272.00							
Playground											
P1500	Playground Inspection		60 Each	12	5.0	8	5	\$1,109	\$199	\$0	\$1,308
				5.00							
Routine Park Maintenance											
P1202	Pavilion & Grill Service/Cleaning		300 Each	30	10.0	8	10	\$1,710	\$691	\$0	\$2,401
P1204	Pressure Washing/Cleaning		28,000 Sq Feet	3,500	8.0	8	8	\$1,368	\$110	\$0	\$1,478
P1209.1	Litter Collection		960 Hours	8	120.0	8	120	\$20,520	\$4,742	\$0	\$25,262

Budget Development For New Facilities

- Quantify all amenities at facility
 - Acres of grass
 - Linear feet of sidewalk
 - Number of restrooms
 - Number of pavilions
 - Number of ball fields
- Develop line item budget for new facility utilizing your work rates by amenity
- Add to your annual budget-break out new facility costs

Task Summary Report PRC - 7/1/18 - 6/30/19					
Task		**WOs	Units	*Total Cost	*Avg. Cost/Unit
P1100	Mowing	1,160	23,469.58	\$266,607.84	\$11.36
P1103	Landscape Maintenance	1,261	1,503,402.75	\$73,045.10	\$0.05
P1104	Weedeating/Edging	959	1,899,329.76	\$47,362.77	\$0.02
P1107	Chemical Application (i.e. Weed Control)	535	2,596,610.00	\$14,776.40	\$0.01
P1120	Mechanical Edging	67	96,447.00	\$3,172.89	\$0.03
P1202	Pavilion & Grill Service/Cleaning	1,381	8,085.35	\$57,487.61	\$7.11
P1203.1	Restroom Cleaning	7,763	10,769.50	\$172,074.42	\$15.98
P1205	Blow ing	5,726	4,628,666.50	\$160,882.77	\$0.00
P1208	Campsite & Grill Service/Cleaning	504	3,052.25	\$19,030.43	\$6.23
P1209.1	Litter Collection	14,083	327,916.81	\$320,370.14	\$0.98
P1303	Hauling/Spreading Materials	143	265,692.50	\$30,755.09	\$0.12
P1500	Playground Inspection	25	28.00	\$360.88	\$12.89
P1502	Playground Service	28	56.00	\$4,943.68	\$88.28
P1603	Restroom Service	131	156.75	\$9,740.62	\$62.14
P1608	Painting	254	95,569.50	\$24,648.51	\$0.26
P1610.1	Irrigation Service	109	26,469.75	\$10,813.94	\$0.41
P1612	Box Blade	303	2,832,998.00	\$35,244.25	\$0.00
P9800.1	Debris Removal	3,623	51,029.25	\$109,477.88	\$2.15
P9903	Pickup/Deliver Supplies	1,403	1,102.50	\$52,180.76	\$47.33
P9904	Open/Close Gate	2,038	7,563.75	\$64,919.84	\$8.58
P9909	Equipment Clean/Maint	3,765	12,335.25	\$118,823.82	\$9.63
Totals:		41,346		\$401,792.11	

Budget Development For New Facilities- Example

- Mowing - acres of grass - cost per acre \$11.36 X acres of grass X cuts per year
- Edging - linear feet of sidewalk - \$.02 cents per linear foot X linear feet of sidewalk X edging per year
- Restroom cleaning by building - \$15.98 per building X number of restroom buildings X cleanings per year
- Pavilion cleaning - \$7.11 per pavilion X number of pavilions X cleanings per year
- Etc.

Complete this breakdown for each facility maintenance task and include in your annual budget request.

Break out these expenses to showcase incremental increase in maintenance costs associated with any new facilities.

Task Descriptions

- Each task defines how the task is to be performed, the unit of measurement, the expected quality standard, and the required personal protective equipment necessary to keep the employee safe.

Task Setup Detail Report		11/15/2016 2:09 PM		
Task: P1100	Mowing	Active Task: <input checked="" type="checkbox"/>	Main Task: <input checked="" type="checkbox"/>	Timesheet Enable: <input type="checkbox"/>
Inventory Unit:		WO Enable: <input checked="" type="checkbox"/>	PM Enable: <input checked="" type="checkbox"/>	Sub Task: <input checked="" type="checkbox"/>
Unit Of Measure: Acre	Lock UOM: <input checked="" type="checkbox"/>	Estimates		
Unit Cost:		Labor Hours:		
Crew:		Labor Cost:		
Priority:		Equipment Cost:		
Supervisor:		Material Cost:		
Department: Parks, Rec and Culture		Fluid Cost:		
Division:		Contractor Cost:		
Est Task Duration:		Misc Cost:		
		Total Cost:		
Notifications				
Overdue:		WO Complete:		
Start Date:		Priority:		
Description All work associated with the mowing of turf areas. This is necessary for continued usability of the areas, aesthetics and the good health of the grass.				
Planning Criteria Performed routinely based on seasonal needs and schedule to control vegetation by following established routes.				
Work Method 1. Receive instructions from supervisor. 2. Load and fuel vehicle. 3. Safety check equipment. 4. Hitch up mower. 5. Travel to work site. 6. Unload mower. 7. Mow site. 8. Load mower. 9. Clean up work site and mower. 10. Document all accomplishments and resources including labor, equipment, and material used.			Check Points Proper PPE -ear protection -steel toe boots	
Quality - Results: Grass is maintained at a height of 2 1/2 inches.				
Frequency:		Main Task:	1100	
Project: <input type="checkbox"/>		Task Only: <input type="checkbox"/>		Proactive: <input type="checkbox"/>

Recreation Programing- Volusia County

- Programing budget – Directive by policy makers
 - All *team/group* recreation programs (soccer, softball, football etc.) will be priced to recover 100 percent of **direct** costs.
 - *Individual* classes will be priced to recover 100 percent of **direct** costs.
- All program offerings must align with mission and division goals
- Programs will not be offered if they do not meet cost recovery and division goals guidelines

Program Delivery Business Model

The program delivery business model is established to provide a clear outline and overview of planning, implementing, and evaluating potential program offerings. The program must be reviewed and approved by the division director before implementation. The program should include at a minimum:

1. Program overview statement
2. Program alignment with mission and division goals
3. Compliance in meeting constituent needs
4. Program content/curriculum
5. Program promotion plan
6. Staffing, volunteers, and contract services needed
7. Resources, supplies, and materials needed
8. Quick risk assessment
9. Financial review and justification
10. Program evaluation

Parks, Recreation and Culture			
Budget Planning Worksheet for Recreational/Educational Programs			
Name of Activity:			
Expenditures			
Personnel Services			
Account	Description	Calculations	Amount
001-680-2000-1201	Salaries/Wages		
001-680-2000-1201	FICA (.0765)		\$ -
001-680-2000-1201	Health (\$8,040)		\$ -
001-680-2000-1201	Retirement (.1008)		\$ -
Total			\$ -
Operating Expenditures			
Account	Description	Calculations	Amount
001-680-2000-3400	Contract services		
001-680-2000-5511	Medical supplies		
001-680-2000-4250	Mileage		
001-680-2000-4300	Utilities		
001-680-2000-3411	Summer Bus		
001-680-2000-4510	Liability insurance		
001-680-2000-4610	Restroom/facil. maint.		
001-680-2000-4611	Material for maint.		
001-680-2000-4622	Restroom supplies		
001-680-2000-4630	Maintenance Equip.		
001-680-2000-4670	Equipment maint.		
001-680-2000-4700	Printing		
001-680-2000-4910	Advertising		
001-680-2000-5100	Office supplies		
001-680-2000-5100	Farm & Garden		
001-680-2000-5270	Clothing - t-shirts		
001-680-2000-5281	Rec. sports supplies		
	Summer food		
	Refunds		
	Field Trips		
	Awards		
Total Operating exp.			\$ -
Total Activity Expenses			\$ -
Revenues			
Account	Description	Calculations	Amount
001-000-0000-4725	Registration fees		
001-000-0000-4725	Scholarships		
001-000-0000-4725	Donations		
001-000-0000-4725	Grants		
001-000-0000-4725	Sponsorships		
Total Activity Revenues			\$ -
Net Difference			\$ -
Activity must breakeven. Revenues must be equal to or greater than total activity expenses.			
Activity must comply with Program Delivery Business Model			

Revenue – Budget Development

- Recreation program revenues should match the summation of your programming sheets.
- Rental fees, entrance fees, license fees, membership fees, sponsorships, donations etc. should be based on empirical data plus anticipated incremental variances by revenue type.
- Impact fees, property taxes (General Fund) - coordinate directly with your budget office.
- Grants budgeted as awarded.

Key Dates of the Budget Process

- Property Appraiser provides preliminary tax role information to city or county manager by June 1st each year.
- Property Appraiser provides final tax role information to city or county manager by July 1st each year.
- City or County manager develop the recommended budget to include maximum millage rates by taxing area and submits this to the elected policy makers – typically submitted in July.
- Two public meetings on the budget are held in the month of September. Budget must be approved prior to October 1st.
- After the budget is approved the budget needs to be posted for public access within 30 days of approval.
- October 1st beginning of the fiscal year.

Budget Monitoring

- Ensure the revenues and expenses that were approved for implementation during the budget approval process are being implemented.
 - Budget versus actual – quarterly review.
 - Review individual revenue and expense lines – chart of accounts.
 - Previous year actuals, average of several prior year actuals and projections and forecast.
 - Review capital projects and capital equipment purchases.
- Identify deviations that will impact revenues and/or expenditures....the earlier the better.

Budget Reporting

- Tools to assist in reporting
 - Internal financial systems - Enterprise Resource Planning (ERP)
 - Real time information.
 - Includes encumbrances, year-to-date revenues and expenditures and prior year actuals.
 - Provides uniformity in analysis across all governmental services.
 - Report types
 - Revenues by month by revenue source, comparisons to prior year, forecasting to end of year.
 - Personnel
 - Vacancies with duration, overtime, forecasting to end of year.
 - Operating expenses by chart of accounts elements.
 - Capital outlay – equipment purchases.
 - Capital improvements – report by project.

Quarterly Review and Adjustments

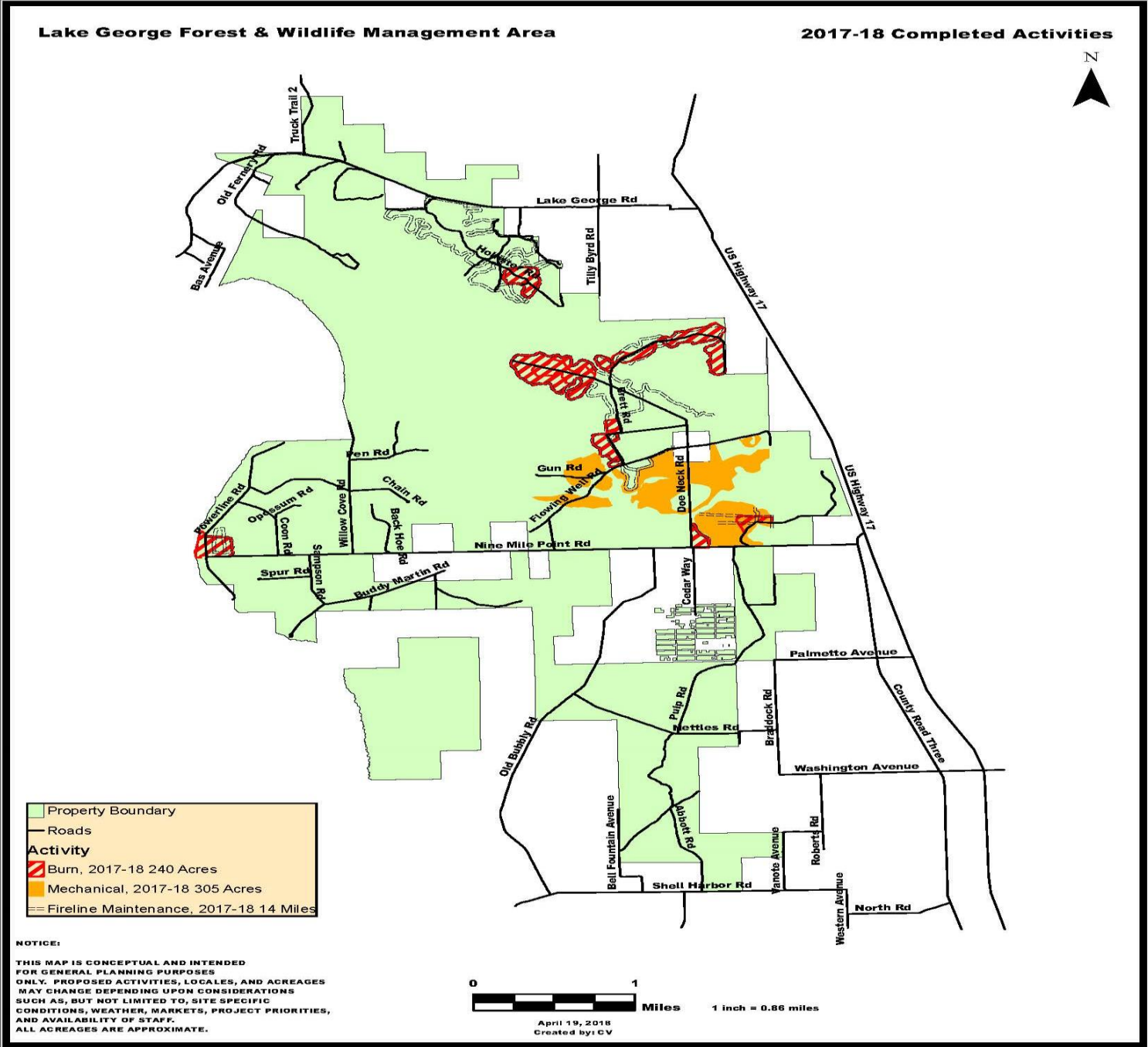
- Review reports to update projections by revenue source and by line item expenditures.
- Quarterly review will be used to make adjustments to estimated expenditures and revenues.
- Operational activities may need to be altered to ensure budget compliance.
- Funding may need to be transferred from other activities to alleviate variances.

Object	Object Code Name	2016 Actual Exp	2017 Actual Exp	2018 Adopted	2018 Revised	2018 Actual Exp	2018 Encumbered	Unobligated	Expected Expenditures for Fiscal Year	Comments
1000 - Operations And Maint										
1201	Salaries	1,303,584	1,376,582	1,547,694	1,547,694	639,046	0	708,648	1,547,694	
1204	S/W Disaster	0.00	0.00	0	0	263	0	(263)	0	
1204	S/W Disaster	0.00	(27,577)	0	0	0.00	0.00	0.00	0	
1400	Overtime	25,893	30,521	28,728	28,728	17,738	0	10,990	28,728	
1404	O/T Disaster	0.00	(5,015)	0	0	0.00	0.00	0.00	0	
2100	Fica	98,624	100,624	121,752	121,752	61,069	0	60,683	121,752	
2200	Retirement	101,558	119,180	130,836	130,836	66,466	0	61,370	130,836	
2301	Group Ins	445,652	493,512	532,128	532,128	532,128	0	0	532,128	
2302	Life Ins	11,911	12,236	14,904	14,904	7,664	0	7,240	14,904	
2303	Dental Ins	203	10,852	13,896	13,896	7,118	0	6,778	13,896	
2400	W/C	98,737	142,108	179,841	179,841	179,841	0	0	179,841	
2500	Unemp Ins	0.00	0.00	0	0	2,243	0	(2,243)	0	
Personal Services		2,081,162	2,253,091	2,569,779	2,569,779	1,716,576	0	853,203	2,569,779	
3320	Comm.Fees Cl	409	1,050	670	670	575	0	95	575	
3400	Contrl Svcs	84,245	98,024	131,758	131,758	43,146	19,004	69,605	130,000	\$41K unbuc Hope Place landscape, added Glenlog, Georgia, Sunrail, Glenwood, Guise to Cow Creek for 1/3 year @ \$49 115
3401	Software Lic	5,182	5,054	17,725	17,725	1,020	4,499	12,208	12,000	Lucity, GIS, Playground Guardian
3408	Cnt Sv-Temp Per	0.00	2,843	0	0	0.00	0.00	0.00	0	
3700	Computr Rep.	7,866	6,631	5,584	5,584	5,584	0	0	5,584	
3800	Training	1,040	656	1,300	1,300	315	0	985	1,300	NRA 200; FRPA 300; CFSTMA 300; UF 300
3820	Registration	740	700	1,500	1,500	0	0	1,500	1,500	will transpire later in year
4000	Travel	1,700	155	1,700	1,700	0	0	1,700	1,700	will transpire later in year
4000	Pool Car Chg	1,180	3,535	6,000	6,000	795	0	5,204	2,000	
4100	Communicatns	56,906	57,748	61,000	61,000	33,404	356	27,240	59,000	
4210	Postage	22	0	50	50	6	0	44	25	
4250	Mileage	214	35	200	200	158	0	42	250	
4300	Utilities	189,021	152,359	221,000	221,000	77,627	0	143,373	190,000	may be lower like \$160K
4310	Arterial Lit	267	287	267	267	144	0	123	267	
4330	Waste Coll'n	26,559	29,195	33,000	33,000	8,855	0	24,135	30,000	
4420	Bldg Rent	97,711	101,858	103,891	103,891	34,109	0	69,682	104,374	based on 12/21/17 letter of agreement
4430	Equip Rent	512	1,382	3,000	3,000	0	0	3,000	2,000	
4500	Liab Ins	39,205	31,434	27,578	5,584	27,578	0	0	27,578	
4520	Prop Ins	60,914	74,352	69,188	5,584	69,188	0	0	69,188	
4600	Mt Bldg Grds	488,790	497,847	639,700	626,700	268,937	13,415	341,346	600,000	Gemini sink hole; Bicentennial roof; Spruce Creek shed
4601	Material-Mt	119,490	169,986	180,000	180,000	114,673	5,343	59,964	165,000	
4621	Main-Bld Mt	11,304	52,891	12,000	12,000	27,916	0	(15,916)	40,000	
4630	Mt Eq Autovm	14,969	3,231	15,000	15,000	4,653	0	10,337	9,000	
4650	Veh Mt Svc	9,733	10,112	5,298	5,298	5,298	0	0	5,298	
4651	#MULTIVALUE	330,811	327,454	267,814	267,814	267,814	0	0	267,814	
4652	Veh Rpt-Maint	0.00	0.00	64,322	64,322	64,322	0	0	64,322	
4670	Other Eq Mt	25,955	20,418	27,000	27,000	15,949	310	10,741	27,000	equipment getting old
4700	Printing	1,813	1,626	3,000	3,000	372	0	2,628	1,500	
4711	Copies-C/R	883	843	1,000	1,000	489	0	511	1,000	
4910	Legal Ads	405	175	1,400	1,400	67	0	1,313	300	
5100	Office Suppl	3,338	2,373	4,000	4,000	1,155	0	2,845	2,500	
5102	OF Suppl/Fq	652	523	1,000	1,000	849	1,233	(1,083)	1,000	
5210	Fuel-Veh Mt	56,123	61,966	72,000	72,000	35,168	0	36,834	63,000	

Reports To Recap Your Annual Accomplishments

- Tie your accomplishments back to your work plan/performance measures/bench marks/goals.
 - Example: Mowed 20,220 acres, served 1,500 children during the summer, added 20 miles of trails, replaced 2,000 liner feet of fishing docks.
- You can also use other graphic tools to better illustrate your story.

Example:



Re-cap

- By tracking expenses by task
 - Able to defend your budget request based on hard data in achieving level of service standards.....you know what it costs to perform each service by park.
 - You can identify which services could be performed by the open competitive market and which services are better performed by in-house staff.
 - You can develop defensible operating budgets for new facilities.
 - You can operate any recreation program that satisfies the program delivery business model.
- By tracking revenues by source (ex. pavilions, entrance fees, user fees, memberships, license fees, etc.)
 - You can identify which fees need adjustment based on competitive market.
 - You can develop cost recovery models.
 - Have more flexibility in running programs.

Questions ?



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