

**2012  
ADOPTED  
BUDGET**



# 2012 BUDGET GUIDELINES



- PRESENT A BALANCED BUDGET
- USE ONE-TIME REVENUES FOR ONE-TIME EXPENSES
- INCREASE OPERATING COST RECOVERY
- PRIORITIZE AND ALLOCATE FINANCIAL RESOURCES IN ACCORDANCE WITH THE ROADMAP TO THE FUTURE PLAN
- LEVERAGE OPPORTUNITIES AS MUCH AS POSSIBLE WITH PARTNER ORGANIZATIONS TO SHARE SERVICES AND RESOURCES

# BUDGET GUIDELINES, CON'T



- INCORPORATE REVENUE ENHANCEMENTS
- PURSUE ALTERNATIVE FUNDING SOURCES
- DISCONTINUE PROGRAMS THAT DO NOT MEET COST RECOVERY GOALS OF THE ROADMAP TO THE FUTURE
- INCREASE FUNDING OF URBAN FORESTRY TO A SUSTAINABLE LEVEL AS STATED IN THE ROADMAP TO THE FUTURE

# PARKS AND RECREATION FUNDS

## ESTIMATED REVENUES 1 of 4



					Adopted 2012 Budget	2011 to 2012 Percent Chg
		2009 Actual	2010 Actual	2011 Budget		
<b>Joe Albi Stadium (General Fund)</b>						
	Culture and Recreation Fees	27,000	23,500	22,000	22,000	0.00%
	Rents/Leases/Concessions	127,800	149,100	155,000	155,000	0.00%
	From General Fund	228,800	271,100	251,400	245,500	-2.35%
		<b>383,600</b>	<b>443,700</b>	<b>428,400</b>	<b>422,500</b>	<b>-1.38%</b>
<b>Urban Forestry Fund</b>						
	Licenses and Permits	-	-	600	10,700	1683.33%
	Grants	6,300	-	18,500	20,000	8.11%
	Interfund Sales/Service Charge	12,900	7,000	12,000	15,000	25.00%
	Private Contribution/Donation	300	1,800	21,500	15,000	-30.23%
	Other Miscellaneous Revenue	1,600	10,800	-	-	0.00%
	From General Fund	62,500	60,000	54,600	66,000	20.88%
	From Park Fund	75,000	66,140	70,000	359,000	412.86%
		<b>158,600</b>	<b>145,740</b>	<b>177,200</b>	<b>485,700</b>	<b>174.10%</b>

# PARKS AND RECREATION FUNDS

## ESTIMATED REVENUES 2 of 4



	2009 Actual	2010 Actual	2011 Budget	2012 Proposed	Percent Change
<b>Parks and Recreation Fund</b>					
Grants	15,300	78,400	-	-	0.00%
Mental and Physical Health	116,100	121,200	108,700	108,700	0.00%
Culture and Recreation Fees	3,045,000	2,915,600	3,564,400	3,293,900	-7.59%
Intergovernmental Service Charge	46,600	76,900	46,200	46,200	0.00%
Non-Court Fines/Forfeits/Penalties	11,300	11,200	12,000	24,000	100.00%
Interest Earnings	25,800	30,100	15,500	15,000	-3.23%
Rents/Leases/Concessions	1,307,700	1,387,300	1,795,500	1,798,000	0.14%
Interfund/Interdept Misc Revenue	31,500	32,900	32,000	32,000	100.00%
Private Contribution/Donation	202,500	21,400	233,000	236,500	1.50%
Other Miscellaneous Revenue	49,100	29,700	64,600	19,600	-69.66%
From General Fund	11,023,000	12,214,600	12,260,100	12,776,700	4.21%
From Community Devmt Fund	-	369,600	60,000	60,000	0.00%
	<b>15,873,900</b>	<b>17,288,900</b>	<b>18,192,000</b>	<b>18,410,600</b>	<b>1.20%</b>
<b>Central Business District Tree Maintenance</b>					
Interest Earnings	<b>2,900</b>	<b>2,000</b>	<b>300</b>	<b>100</b>	<b>-66.67%</b>

# PARKS AND RECREATION FUNDS

## ESTIMATED REVENUES 3 of 4



				Adopted 2012 Budget	2011 to 2012 Percent Chg
<b>Park Cumulative Reserve Fund</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Budget</b>		
Grants	-	-	550,000	-	0.00%
Intergovernmental Revenue	10,300	212,900	950,000	350,000	-63.16%
Interest Earnings	11,600	16,500	15,000	15,000	0.00%
Rents/Leases/Concessions	15,800	17,100	15,800	15,800	0.00%
Other Miscellaneous Revenue	600	2,700	500	500	0.00%
Proceeds from Sale of Fixed Assets	10,200	900	-	-	0.00%
From Mgmt Info Services Fund	25,900	-	-	-	0.00%
From Park Fund	389,600	384,400	1,694,300	384,000	-77.34%
From Fleet Services Fund	56,400	43,900	-	-	0.00%
From Urban Forestry	8,500	8,500	8,500	27,000	217.65%
	<b>528,900</b>	<b>686,900</b>	<b>3,234,100</b>	<b>792,300</b>	<b>-75.50%</b>
<b>Capital Improvements 1999 Parks</b>					
Interest Earnings	<b>3,000</b>	<b>2,100</b>	<b>2,000</b>	<b>2,000</b>	<b>0.00%</b>
<b>North Sports Complex Capital Project Fund</b>					
Interest Earnings	<b>7,600</b>	-	-	-	<b>0.00%</b>
<b>Capital Improvements 2008 Parks</b>					
Interest Earnings	<b>510,400</b>	<b>142,900</b>	<b>100,000</b>	<b>50,000</b>	<b>-50.00%</b>

# PARKS AND RECREATION FUNDS

## ESTIMATED REVENUES 4 of 4



				Adopted 2012 Budget	2011 to 2012 Percent Chg
<b>Golf Fund</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Budget</b>		
Intergovernmental Revenue	60,200	295,400	612,400	-	-100.00%
Culture and Recreation Fees	3,030,800	2,938,500	3,459,700	3,461,200	0.04%
Interest Earnings	17,600	17,200	15,000	15,000	0.00%
Rents/Leases/Concessions	6,300	2,700	3,800	3,800	0.00%
Private Contribution/Donation	300	-	1,500	-	-100.00%
Other Miscellaneous Revenue	2,600	18,800	-	-	0.00%
From General Fund	75,000	74,600	-	-	0.00%
From Park Fund	39,400	-	-	-	0.00%
	<b>3,232,200</b>	<b>3,347,200</b>	<b>4,092,400</b>	<b>3,480,000</b>	<b>-14.96%</b>
<b>Golf Debt Service Fund</b>					
Interest Earnings	19,800	17,700	10,000	10,000	0.00%
From Golf Fund	560,000	550,000	560,000	560,000	0.00%
	<b>579,800</b>	<b>567,700</b>	<b>570,000</b>	<b>570,000</b>	<b>0.00%</b>
<b>Finch Arboretum Fund</b>					
Private Contribution/Donation	<b>24,400</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>0.00%</b>
<b>Total Estimated Revenue</b>	<b>21,305,300</b>	<b>22,647,140</b>	<b>26,816,400</b>	<b>24,233,200</b>	<b>-9.63%</b>

# PARK AND RECREATION FUNDS EXPENDITURES BY FUND 1 OF 4



					Adopted	2011 to 2012
		2009 Actual	2010 Actual	2011 Budget	2012 Budget	Percent Chg
<b>Joe Albi Stadium (General Fund)</b>						
	Salaries and Wages	47,400	47,800	26,300	26,300	0.00%
	Personnel Benefits	9,100	8,100	2,200	2,200	0.00%
	Supplies	6,000	8,400	4,500	4,500	0.00%
	Other Services & Charges	112,100	135,500	137,600	137,600	0.00%
	Intergov't Professional Services	2,300	2,900	2,800	2,800	0.00%
	Capital Outlay	22,600	-	46,700	33,000	-29.34%
	Interfund Payment for Services	16,400	73,500	40,900	48,700	19.07%
	Operating Transfers-Debt	167,700	167,500	167,400	167,400	0.00%
		<b>383,600</b>	<b>443,700</b>	<b>428,400</b>	<b>422,500</b>	<b>-1.38%</b>
<b>Urban Forestry Fund</b>						
	Salaries and Wages	96,700	141,800	173,300	253,500	46.28%
	Personnel Benefits	22,600	34,100	48,200	55,100	14.32%
	Supplies	8,000	20,000	15,600	26,500	69.87%
	Other Services & Charges	8,700	7,300	37,900	76,700	102.37%
	Capital Outlay	-	13,500	9,500	-	-100.00%
	Interfund Payment for Services	19,500	25,300	32,500	46,900	44.31%
	Operating Transfer Out	8,500	8,500	8,500	27,000	217.65%
		<b>164,000</b>	<b>250,500</b>	<b>325,500</b>	<b>485,700</b>	<b>49.22%</b>

# PARK AND RECREATION FUNDS EXPENDITURES BY FUND 2 OF 4



					Adopted	2011 to 2012
		2009 Actual	2010 Actual	2011 Budget	2012 Budget	Percent Chg
<b>Parks and Recreation Fund</b>						
	Salaries and Wages	6,751,600	7,054,400	7,193,700	7,115,000	-1.09%
	Personnel Benefits	1,671,500	1,613,400	1,826,000	1,888,200	3.41%
	Supplies	873,200	871,400	973,900	930,200	-4.49%
	Other Services & Charges	3,757,200	3,512,000	4,129,300	3,538,000	-14.32%
	Intergov't Professional Services	42,700	47,800	50,300	44,600	-11.33%
	Capital Outlay	771,800	721,500	1,323,800	1,107,600	-16.33%
	Interfund Payment for Services	1,912,100	1,784,600	2,347,100	2,578,600	9.86%
	Reserve for Budget Adjustment	-	-	235,400	403,600	71.45%
	Operating Transfer Out	527,300	515,600	1,862,600	804,800	-56.79%
		<b>16,307,400</b>	<b>16,120,700</b>	<b>19,942,100</b>	<b>18,410,600</b>	<b>-7.68%</b>
<b>Central Business District Tree Maintenance</b>						
	Interfund Payment for Services	-	<b>115,000</b>	<b>23,500</b>	<b>800</b>	<b>-96.60%</b>

# PARK AND RECREATION FUNDS EXPENDITURES BY FUND 3 OF 4



					Adopted 2012 Budget	2011 to 2012 Percent Chg
		2009 Actual	2010 Actual	2011 Budget		
<b>Park Cumulative Reserve Fund</b>						
	Other Services & Charges	500	44,700	12,100	-	-100.00%
	Capital Outlay	455,600	290,400	3,687,300	860,400	-76.67%
	Interfund Payment for Services	-	11,700	350,000	350,000	0.00%
	Operating Transfer - Debt	100,000	247,000	100,000	100,000	0.00%
		<b>556,100</b>	<b>593,800</b>	<b>4,149,400</b>	<b>1,310,400</b>	<b>-68.42%</b>
<b>Capital Improvements 1999 Parks</b>						
	Capital Outlay	62,900	95,800	53,500	30,000	-43.93%
	Interfund Payment for Services	-	-	-	-	
		<b>62,900</b>	<b>95,800</b>	<b>53,500</b>	<b>30,000</b>	<b>-43.93%</b>
<b>North Sports Complex</b>						
	Capital Outlay	<b>3,648,000</b>	<b>47,200</b>	-	-	0.00%
<b>Capital Improvements 2008 Parks</b>						
	Supplies	45	-	-	-	0.00%
	Other Services & Charges	400	-	-	-	0.00%
	Capital Outlay	26,511,200	8,890,900	1,530,100	200,000	-86.93%
	Debt Service - Interest	-	-	-	-	0.00%
	Interfund Payment for Services	4,700	76,000	-	-	0.00%
		<b>26,516,345</b>	<b>8,966,900</b>	<b>1,530,100</b>	<b>200,000</b>	<b>-86.93%</b>

# PARK AND RECREATION FUNDS EXPENDITURES BY FUND 4 OF 4



					Adopted 2012 Budget	2011 to 2012 Percent Chg
<b>Golf Fund</b>		<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Budget</b>		
	Salaries and Wages	1,044,800	1,092,400	1,065,500	1,100,900	3.32%
	Personnel Benefits	282,000	262,300	261,100	278,800	6.78%
	Supplies	199,500	218,800	267,200	250,200	-6.36%
	Other Services & Charges	541,200	534,800	768,400	722,400	-5.99%
	Intergov't Professional Services	19,900	19,300	22,300	22,300	0.00%
	Capital Outlay	246,500	619,200	798,200	175,300	-78.04%
	Interfund Payment for Services	248,400	256,600	360,300	370,100	2.72%
	Operating Transfers-Debt	560,000	552,400	560,000	560,000	0.00%
		<b>3,142,300</b>	<b>3,555,800</b>	<b>4,103,000</b>	<b>3,480,000</b>	<b>-15.18%</b>
<b>Golf Debt Service Fund</b>						
	Debt Service - Principal	415,000	440,000	460,000	460,000	0.00%
	Debt Service - Interest	139,700	118,800	98,200	98,200	0.00%
		<b>554,700</b>	<b>558,800</b>	<b>558,200</b>	<b>558,200</b>	<b>0.00%</b>
<b>Finch Arboretum Fund</b>						
	Services and Charges	<b>24,100</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>0.00%</b>
	<b>Total Expenditures</b>	<b>51,359,445</b>	<b>30,653,200</b>	<b>31,110,200</b>	<b>24,918,200</b>	<b>-22.75%</b>

# PARKS AND RECREATION FUNDS

## ESTIMATED FUND BALANCE



Fund Description	Undesignated Beg Balance	Resources	Adopted Budget	End Balance
Joe Albi Stadium	N/A	422,500	422,500	N/A
Urban Forestry Fund	\$ -	485,700	485,700	0
Park Fund	1,568,400	18,410,600	18,410,600	1,568,400
Central Business District Tree Fund	700	100	800	0
Park Cumulative Reserve Fund	2,136,500	792,300	1,310,400	1,618,400
Capital Improvements 1999 Parks	28,000	2,000	30,000	0
Capital Improvements 2008 Parks	170,000	50,000	200,000	20,000
Golf Fund	230,600	3,480,000	3,480,000	230,600
Golf Debt Service Fund	61,800	570,000	558,200	73,600
Finch Arboretum Fund	0	20,000	20,000	0
	<b>\$ 4,196,000</b>	<b>24,233,200</b>	<b>24,918,200</b>	<b>\$ 3,511,000</b>

# PARK FUND

## PARK FUND BUDGET BY DIVISION



		ACTUAL	ACTUAL	BUDGET	ADOPTED	
BY DIVISION		2009	2010	2011	2012	PERCENT
						CHG
RIVERFRONT PARK	REVENUE:	3,399,300	3,216,600	3,393,600	3,450,100	1.66%
	OP EXPENDITURES:	4,596,300	4,539,200	4,667,500	4,551,100	-2.49%
	CAPITAL:	226,000	178,100	358,200	-	-100.00%
RECREATION, & COMM. CTRS	REVENUE:	1,155,900	1,250,500	2,101,700	1,677,000	-20.21%
	OP EXPENDITURES:	3,252,000	3,677,500	4,388,300	3,613,100	-17.67%
	CAPITAL:	-	-	191,500	-	-100.00%
PARK OPERATIONS	REVENUE:	213,600	159,200	230,000	229,500	-0.22%
	OP EXPENDITURES:	5,443,100	5,350,300	5,638,900	5,689,500	0.90%
	CAPITAL:	429,100	171,000	640,300	80,000	-87.51%
URBAN FORESTRY	REVENUE:	-	-	-	-	
	OP EXPENDITURES:	75,000	-	70,000	359,000	412.86%
	CAPITAL:	-	-	-	-	
GOLF	CAPITAL	39,400	-	-	-	0.00%
ADMINISTRATION	REVENUE:	98,700	463,800	266,600	277,200	3.98%
	OP EXPENDITURES:	2,168,500	2,010,000	2,446,200	2,576,400	5.32%
	CAPITAL:	77,300	372,400	133,800	60,000	
NON-DIVISIONAL						
	CAPITAL RESERVE				967,500	
	BUDGET RESERVE			167,500	514,000	
	FORMER YMCA			1,300,000	-	
<b>TOTAL PARK DEPARTMENT</b>	<b>REVENUE:</b>	<b>4,867,500</b>	<b>5,090,100</b>	<b>5,991,900</b>	<b>5,633,800</b>	<b>-5.98%</b>
	<b>EXPENDITURES:</b>	<b>15,534,900</b>	<b>15,577,000</b>	<b>17,378,400</b>	<b>17,303,100</b>	<b>-0.43%</b>
	<b>CAPITAL:</b>	<b>771,800</b>	<b>721,500</b>	<b>2,623,800</b>	<b>1,107,500</b>	<b>-57.79%</b>
	<b>TOTAL EXP &amp; CAPITAL</b>	<b>16,306,700</b>	<b>16,298,500</b>	<b>20,002,200</b>	<b>18,410,600</b>	<b>-7.96%</b>