

**CITY OF SPOKANE PARKS AND RECREATION DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES
PROPOSED 2012 BUDGET**

	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	PRELIM BUDGET 2012	% CHG
PARK FUND						
PARK REVENUE	4,867,500	5,090,100	5,931,900	5,937,700	5,937,700	0.10%
GENERAL FUND TRANSFER IN	11,006,400	12,198,800	12,260,100	12,776,700	12,776,700	4.21%
TOTAL FUNDS AVAILABLE	15,873,900	17,288,900	18,192,000	18,714,400	18,714,400	2.87%
EXPENDITURES						
SALARIES AND WAGES	6,751,600	7,054,400	7,195,700	7,038,200	7,038,200	-2.19%
PERSONNEL BENEFITS	1,671,500	1,613,400	1,826,000	1,808,600	1,808,600	-0.95%
SUPPLIES AND SERVICES	3,134,600	3,004,500	3,542,900	2,886,900	2,886,900	-18.52%
UTILITIES	1,495,800	1,426,700	1,610,200	1,503,800	1,503,800	-6.61%
INTERFUND CHARGES	1,954,900	1,784,600	2,347,100	2,949,100	2,949,100	25.65%
CAPITAL OUTLAY	771,800	721,500	1,323,800	1,349,200	1,349,200	1.92%
DEBT SERVICE/TRANSFER/RESERVE	527,200	515,600	2,096,500	1,178,600	1,178,600	-43.78%
TOTAL EXPENDITURES	16,307,400	16,120,700	19,942,200	18,714,400	18,714,400	-6.16%
NET REVENUE LESS EXPENDITURES	(433,500)	1,168,200	(1,750,200)			

CITY OF SPOKANE PARKS AND RECREATION							
2012 PROPOSED BUDGET							
REVENUE DETAIL							
	Actual	Actual	Budget	YTD Thru	%	PROPOSED	PERCENT
	2009	2010	2011	Aug-11	BUDGET	2012	INC(DEC)
<i>Riverfront Park</i>							
Administration - General	57,100	31,600	8,600	13,200	153%	18,600	116.28%
Amusement Devices	23,600	22,200	23,000	11,200	49%	23,000	0.00%
Carrousel	326,400	353,900	350,000	305,600	87%	380,000	8.57%
Custodian/Janitorial/Sec.	1,200	1,100	1,000	300	30%	1,000	0.00%
Ice Palace	273,000	303,600	284,000	109,500	39%	284,000	0.00%
IMAX	473,400	295,900	320,000	227,500	71%	320,000	0.00%
Rides/Games/Other	527,300	504,100	600,000	526,300	88%	620,000	3.33%
Riverfront Concessions	822,600	794,600	800,000	664,700	83%	827,500	3.44%
Riverfront General Fac	35,500	27,800	30,000	23,300	78%	30,000	0.00%
Riverfront Parking	278,400	299,600	327,000	188,300	58%	341,000	4.28%
Skyride	447,900	458,700	465,000	428,200	92%	475,000	2.15%
Special Events	132,900	123,500	125,000	66,600	53%	130,000	4.00%
	3,399,300	3,216,600	3,333,600	2,564,700	77%	3,450,100	3.49%
<i>Recreation Services</i>							
Aquatics	134,700	311,200	435,000	372,100	86%	412,000	-5.29%
Athletics	151,300	152,500	190,000	146,900	77%	190,000	0.00%
Camp Sekani	0	0	9,200	3,500	38%	9,200	0.00%
Corbin Art Center	123,500	143,600	129,500	111,300	86%	130,000	0.39%
Dwight Merkel Sports Comp	0	73,200	385,200	173,200	45%	362,000	-6.02%
Franklin Park Sports Comple	0	0	49,000	18,500	38%	47,000	-4.08%
Hillyard Senior Center	500	0	0	0	0%	0	0.00%
Recreation Administration	24,600	13,700	20,000	11,600	58%	19,000	-5.00%
North Senior Programs	0	0	0	0	0%	100,000	100.00%
Northeast Youth Center	300,800	173,400	376,000	36,100	10%	0	-100.00%
Outdoor Recreation	122,900	104,000	125,600	77,300	62%	125,000	-0.48%
South Senior Programs	0	0	0	0	0%	120,000	100.00%
Southeast Sports Complex	0	0	44,000	19,600	45%	42,000	-4.55%
Special Events	0	5,900	45,000	7,000	16%	75,000	100.00%
Special Interest Classes	181,400	150,200	180,000	94,900	53%	180,000	0.00%
Therapeutic Recreation	116,200	122,800	113,200	97,900	86%	109,700	-3.09%
Youth Programs	0	0	0	0	0%	60,000	100.00%
	1,155,900	1,250,500	2,101,700	1,169,900	56%	1,980,900	-5.75%
<i>Parks Operations</i>							
General Recreation	5,200	8,500	0	0	0%	0	0.00%
Parks Facilities Maint	55,000	67,800	65,000	34,600	-47%	65,000	0.00%
Parks Grounds Maint	31,200	16,100	50,000	4,100	-92%	50,000	0.00%
Capital Development	58,400	35,000	80,000	0	-100%	80,000	0.00%
Finch Arboretum	4,300	4,500	7,500	2,600	-65%	7,000	-6.67%
Manito	45,000	27,300	27,500	27,900	1%	27,500	0.00%
Morre-Turner Garden	14,500	0	0	0	0%	0	0.00%
	213,600	159,200	230,000	69,200	30%	229,500	-0.22%
<i>Administration</i>							
Administration - General	23,400	77,400	206,600	(6,800)	-103%	217,200	5.13%
Community Development	0	370,800	60,000	0	-100%	60,000	0.00%
FEMA - Snow Emergency	14,800	18,000	0	(3,600)	0%	0	0.00%
Whitewater Park Grant	60,500	(2,400)	0	5,200	0%	0	0.00%
	98,700	463,800	266,600	(5,200)	-102%	277,200	3.98%
Total Revenue	4,867,500	5,090,100	5,931,900	3,798,600	64%	5,937,700	0.10%

2012

Initial Assumptions - Park Fund

RIVERFRONT PARK

- Various Price Increases
- Attendance to remain at 2011 level
- Increase to Parking Revenue
- Increase to Catering Revenue
- IMAX to show feature films

RECREATION SERVICES

- Combination of attendance and price increases
- Reduce operating costs
- Expand special events
- Reallocate staff to cover sports complex maintenance and operations
- Fund senior programs and generate revenue
- Fund youth programs and generate revenue
- Reduce Aquatic Center staffing levels to attendance/current needs

PARK OPERATIONS and HORTICULTURE

- Increase for maintenance of Former YMCA site

URBAN FORESTRY

- Add staffing to meet program needs
- Pursue additional grant funding
- Integrate Street Tree Permits into City permitting system

ADMINISTRATION

- Increased costs due to Centralized Accounting
- Marketing Assistant Position

OVERALL

FTE

Eliminate Vacant Position - Recreation Supervisor I NEYC	-1.00
Eliminate Vacant Position - Recreation Leader NEYC	-1.00
Add Laborer I - Riverfront Park Grounds	1.00
Add Division Manager - Recreation	1.00
Add Marketing Assistant	1.00
Total FTE Change	1.00

Fund Description	2009 Actual	2010 Actual	2011 Budget	2012 Budget	Percent Change
Joe Albi Stadium (General Fund)					
Salaries and Wages	47,400	47,800	26,300	26,300	0.00%
Personnel Benefits	9,100	8,100	2,000	2,200	10.00%
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	0	46,700	50,000	7.07%
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%
	383,600	443,700	428,200	439,500	2.64%
Urban Forestry Fund					
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	0	13,500	9,500	0	-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%
	164,000	250,500	325,500	485,700	49.22%
Parks and Recreation Fund					
Salaries and Wages	6,751,600	7,054,400	7,193,700	7,038,200	-2.16%
Personnel Benefits	1,671,500	1,613,400	1,826,000	1,808,600	-0.95%
Supplies	873,200	871,400	973,900	965,600	-0.85%
Other Services & Charges	3,757,200	3,512,000	4,129,300	3,374,800	-18.27%
Intergov't Professional Services	42,700	47,800	50,300	50,300	0.00%
Capital Outlay	771,800	721,500	1,323,800	1,349,200	1.92%
Interfund Payment for Services	1,912,100	1,784,600	2,347,100	2,949,100	25.65%
Reserve for Budget Adjustment	0	0	235,400	373,500	58.67%
Operating Transfer Out	527,300	515,600	1,862,600	805,100	-56.78%
	16,307,400	16,120,700	19,942,100	18,714,400	-6.16%
Central Business District Tree Maintenance					
Interfund Payment for Services	-	115,000	23,500	800	-96.60%

Fund Description	2009 Actual	2010 Actual	2011 Budget	2012 Budget	Percent Change
Park Cumulative Reserve Fund					
Other Services & Charges	500	44,700	12,100	0	-100.00%
Capital Outlay	455,600	290,400	3,687,300	860,400	-76.67%
Interfund Payment for Services	0	11,700	350,000	350,000	0.00%
Operating Transfer - Debt	100,000	247,000	100,000	100,000	0.00%

	556,100	593,800	4,149,400	1,310,400	-68.42%
Capital Improvements 1999 Parks					
Capital Outlay	62,900	95,800	53,500	30,000	-43.93%
Interfund Payment for Services	0	0	0	0	0.00%
	62,900	95,800	53,500	30,000	-43.93%
North Sports Complex					
Capital Outlay	3,648,000	47,200	0	0	0.00%
Capital Improvements 2008 Parks					
Supplies	45	0	0	0	0.00%
Other Services & Charges	400	0	0	0	0.00%
Capital Outlay	26,511,200	8,890,900	1,530,100	200,000	-86.93%
Debt Service - Interest	0	0	0	0	0.00%
Interfund Payment for Services	4,700	76,000	0	0	0.00%
	26,516,345	8,966,900	1,530,100	200,000	-86.93%
		2010	2011	2012	Percent
Fund Description	2009 Actual	Budget	Budget	Budget	Change
Golf Fund					
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	277,200	6.17%
Supplies	199,500	218,800	267,200	279,200	4.49%
Other Services & Charges	541,200	534,800	768,400	715,700	-6.86%
Intergov't Professional Services	19,900	19,300	22,300	30,000	34.53%
Capital Outlay	246,500	619,200	798,200	177,000	-77.83%
Interfund Payment for Services	248,400	256,600	360,300	340,000	-5.63%
Operating Transfers-Debt	560,000	552,400	560,000	560,000	0.00%
	3,142,300	3,555,800	4,103,000	3,480,000	-15.18%
Golf Debt Service Fund					
Debt Service - Principal	415,000	440,000	440,000		0.00%
Debt Service - Interest	139,700	120,600	120,600		0.00%
	554,700	560,600	560,600		0.00%
Finch Arboretum Fund					
Services and Charges	24,100	20,000	20,000		0.00%
Total Expenditures	52,071,600	37,676,800	29,106,700		-22.75%

