

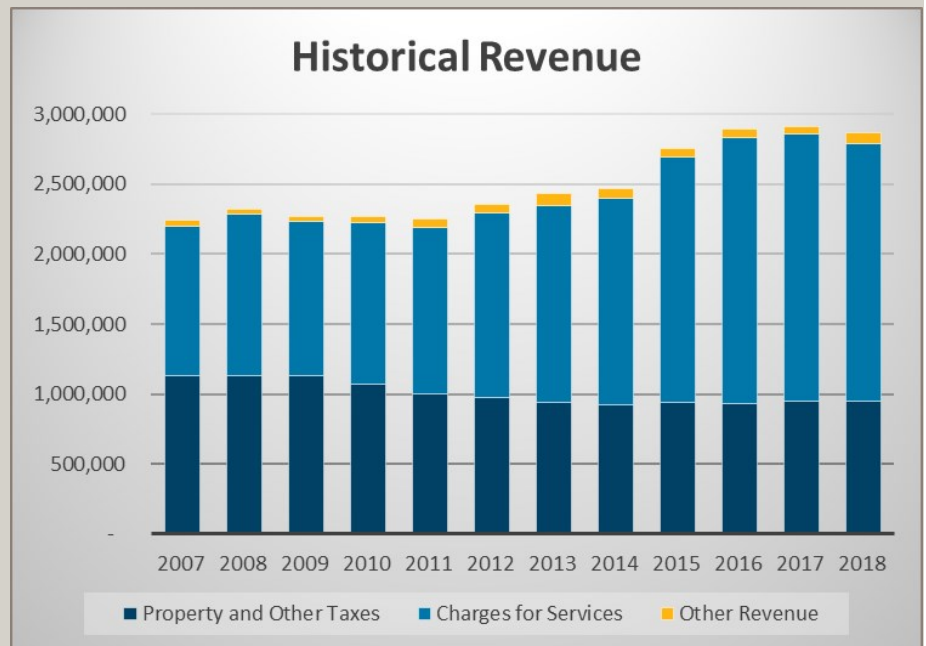
FINANCES Fact Sheet



Sources of Revenue

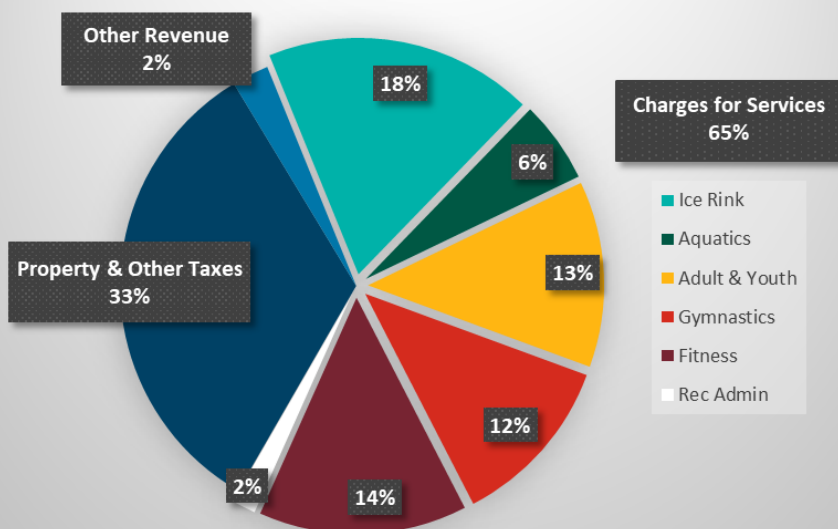
The Division of Parks and Recreation has three main categories of revenue.

- **Property and other taxes.** 1.2 mills comprised of 0.5 mills original voted charter millage and 0.7 mills voted permanent levy. Funds are restricted to operational and capital expenditures including debt services to provide recreation programs and facilities.
- **Charges for services.** Includes user fees for recreational services, memberships, classes, programs, advertising, admissions, rentals, etc.
- **Other revenues.** Includes cell tower leases (75% of total fee; 25% goes to Economic Development Fund) and parking lot rentals with car dealers, which are temporary.



Recreation Revenue: Big Picture

2018 Revenue by Category



The distribution of 2018 revenue is shown below. The largest source of annual revenue is charges for services. Its proportion of overall revenue has grown significantly over the last decade.

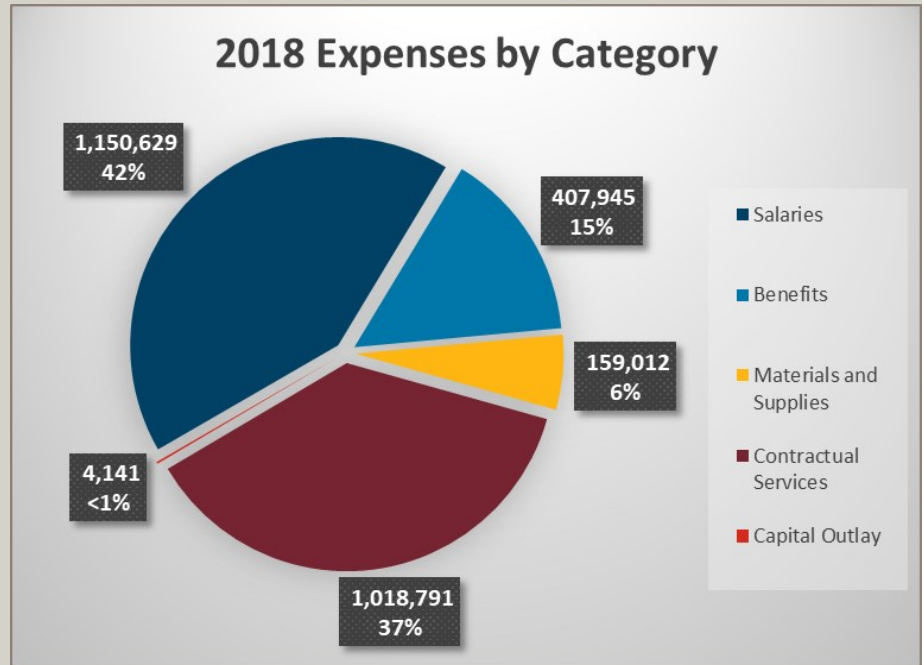
2018 Revenue	
Charges for Services	1,847,692
Ice Rink	527,451
Aquatics	160,837
Adult & Youth	364,645
Gymnastics	338,869
Fitness	408,804
Rec Admin	47,087
Property & Other Taxes	945,387
Other Revenue	72,178
Total Revenue	2,865,258



Recreation Expenses: Big Picture

Expenses are divided into five major categories or control groups. A description of each is provided along with a summary of expenses in 2018.

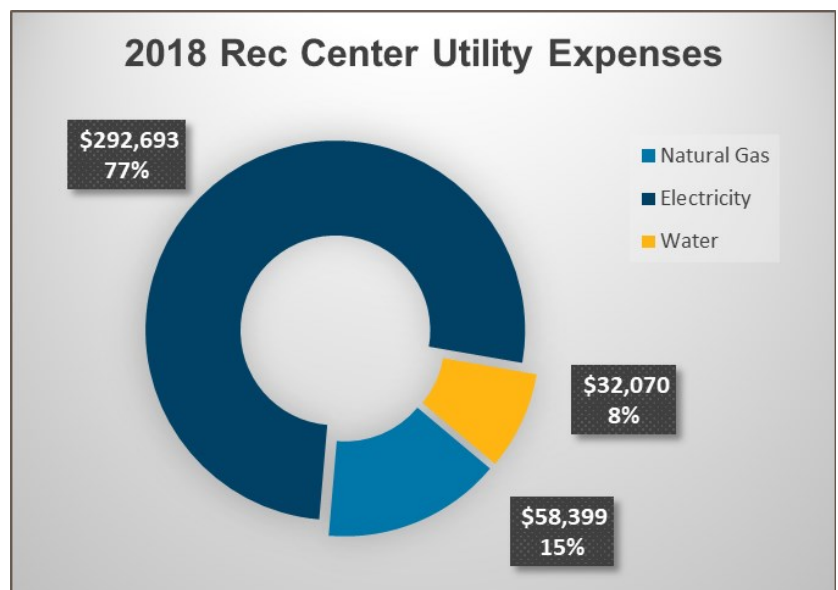
- **Salaries and benefits** make up the largest portion of the Parks and Recreation budget, about 57%. There are 11 full time staff and 125-175 part time staff, varying seasonally.
- **Materials and supplies** include office supplies, computers, event supplies, maintenance supplies, gas and oil, building and safety supplies and landscape materials.
- **Contractual services** represents a significant area of cost, about 37% of the expense budget in 2018. This cost center includes all utilities, advertising, software, leases, seminars, memberships, building and equipment repair and maintenance, permits, insurance and miscellaneous outside services.
- **Capital outlay** includes small to substantial purchases and a variety of facility improvements. This control group can vary significantly in years where major improvements are made. Little was spent on capital outlay in 2018 due to the parks and recreation levy and the potential for major future improvements.



Utilities

Utility costs represented 15.3% of all Parks and Recreation expenses in 2017. In 2018, utility costs represented 14% of total

Utility	2017	2018
Natural Gas	\$ 54,926	\$ 58,399
Electricity	\$ 341,391	\$ 292,693
Water	\$ 41,243	\$ 32,070
	\$ 437,560	\$ 383,162



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Capital Outlay

Total capital outlay by year is shown in the table to the right. Those expenditures include small to substantial purchases and a variety of facility improvements. Most of the larger improvements were paid for by capital borrowing instead of the annual operations budget.

Capital Outlay (2007 to 2018)

2007	\$48,781	2011	\$163,033	2015	\$110,492
2008	\$21,043	2012	\$121,295	2016	\$69,515
2009	\$66,473	2013	\$129,895	2017	\$466,800
2010	\$103,384	2014	\$1,968,677	2018	\$17,837

Capital Improvement Budgets

The project budgets included in the Fact Sheets are adjusted to 2019 costs. Once a timeline for improvement is determined, the budgets would need to be adjusted for inflation or other factors that may impact cost. The project budgets also do not include architecture and engineering. A/E can be estimated based on the value of the project. Plan for about 10% of construction cost for A/E where projects are under \$500,000, 8% of project costs where projects are under \$3 million and 6% where projects are over \$3 million.



Outstanding Debt

The chart shows remaining debt for Parks and Recreation projects and debt payments by year. All existing debt will be retired by 2030. Some debt payments have been covered by the General Fund in the past and may continue to be in the future.

The debt includes borrowing for the following projects:

- Tennis roof and new Zamboni in 2017
- Fitness center and front desk project in 2015
- Ice rink chillers and lighting in 2013
- Pool dehumidification system in 2011
- Refinanced debt from 2000

Outstanding Recreation Debt Payments by Year

2019	\$368,588
2020	\$369,338
2021	\$362,238
2022	\$340,088
2023	\$338,663
2024	\$235,663
2025	\$239,075
2026	\$237,125
2027	\$239,650
2028	\$171,800
2029	\$171,375
2030	\$170,755
\$3,244,355	