

**BISMARCK PARKS AND
RECREATION DISTRICT**
Est. 1927

2008 Annual Budget

**As Approved
September 13, 2007**



TO: Commissioners DeForest, Gilbertson, Quist, Sagsveen and President Zimmerman
and the Residents of the Bismarck Park District

FROM: Steven M. Neu, Director of Parks and Recreation 

RE: 2008 Approved Operating Budget

Commissioners and Residents:

The following publication represents the approved 2008 fiscal year operating budget adopted by the Board of Park Commissioners on September 13, 2007. The approved budget for all funds totals \$12,871,475 in revenue and \$12,868,700 in expense. This budget covers cost of operating for 2008 in the General Fund, Capital Projects, Social Security, Pension, Special Assessments and other special revenue funds. Our local tax support (mill levy) for 2008 was established at 38.65 mills, a decrease of .12 mills from 2007.

The General Fund budget is approved with an overall revenue generation projection of \$8,541,475 compared to \$8,164,050 in 2007. This represents a revenue increase of \$377,425 or 4.6%. The largest general fund revenue increase will come from an increase in the mill levy valuation (not a mill levy increase) for local property taxes of \$347,000. The revenue sources for the general fund are taxes of \$3,478,000 (41%), state aid/replacements of \$629,000 (7%) and revenue generation (fees and charges) of \$4,430,000 (52%).

General fund expenses are approved at \$8,538,700 compared to \$8,164,050 in 2007 representing \$374,000 or approximately a 4.6% increase over 2007. The three largest cost centers for general operation are full-time (\$1,900,000) and part-time (\$2,200,000) personnel totaling \$4,100,000, supplies and operations at \$1,400,000, and utilities at \$1,085,000. These three operating costs represent 77% of the total general fund.

Within the General Fund full-time personnel budget, a 4.5% merit increase for all full time employees is included, which is distributed at the beginning of the new fiscal year, based on job performance and final evaluation. This percentage is in response to the local labor market demands, compensation and the positive effort put forth by our full-time staff. Our seasonal pay plan, which totals 200,000 hours, has also been adjusted to remain competitive in the local part-time and seasonal labor market.

The capital projects budget is developed with priorities from the Strategic Plan as approved by the Board on May 31, 2007, with consideration of current obligations, projects underway, new and other project development and additional resource development. The Matching Grant Program, as part of the capital projects budget, has been increased from \$50,000 to \$75,000 for 2008 to meet the needs of the program's growth and interest in larger projects. The capital projects identified for consideration are those known at the time of budget development and may change, be added to or deleted based on costs associated with development, new revenues developed or revenues available from existing projects.

The mission of Bismarck Parks and Recreation District is to **CREATE, ADVOCATE AND PRESERVE DIVERSE RECREATION OPPORTUNITIES AS A CORNERSTONE OF OUR QUALITY OF LIFE**. With the approved 2008 budget, we will continue striving to meet our mission and goals for the community.

If you have any questions regarding the 2008 budget, please feel free to contact me at 222-6455. Thank you.

Discover the Benefits of Parks and Recreation...™

BISMARCK PARKS AND RECREATION DISTRICT
CITY OF BISMARCK, NORTH DAKOTA

CERTIFICATE OF LEVY

State of North Dakota
County of Burleigh
Park District of City of Bismarck

TO: Kevin Glatt, Auditor of Burleigh County

You are hereby notified that on the 13th day of September 2007, the Governing Body of the Park District of the City of Bismarck, North Dakota; population of which, according to the last official census is 55,532, levied a tax of \$6,466,260.00 upon all taxable property in the City of Bismarck, North Dakota for the fiscal year beginning January 1, 2008 and ending December 31, 2008 which said levy is itemized as follows:

General Levy	3,484,921
Park Pension	239,243
Special Assessments	1,505,727
Park & Recreational Facilities	836,515
Social Security	399,854

You will duly enter and extend such tax upon the county tax list for collection upon taxable property of the City of Bismarck for the current year.

Dated this 13th day of September, 2007 at Bismarck, North Dakota.



Steven M. Neu
Director/Clerk

BISMARCK PARKS AND RECREATION DISTRICT

Bismarck, North Dakota

REVENUE BUDGET BY FUND AND REVENUE SOURCE For the 2008 Budget Year

	Budget	TAXES	STATE	GENERATED REVENUE				
		Taxes	State Aid/ Replacement	Association & Management Contracts	Fees & Charges	Interest	Grants & Intergovernmtl	Other
<i>General Fund</i>								
General Operations	4,478,250	3,478,500	629,250	118,500	59,000	30,000	127,000	36,000
Municipal Ballpark	13,000				13,000			
Outdoor Rinks	-							
General Maintenance	38,500				14,000		20,000	4,500
Golf Courses	1,053,900				1,052,800			1,100
Swimming Pools	164,000				163,800			200
Arenas	380,300				380,300			
Memorial Building	16,500				16,000			500
Administration	3,700				200			3,500
Adult Sport Activities	253,800			12,000	241,300			500
Youth Sport Activities	358,225			184,700	162,525			11,000
Other Youth Activities	567,650			4,150	563,500			
Special Events	17,450			7,500	9,450			500
Other Youth & Adult Activities	2,000				2,000			
Dakota Zoo	4,000			4,000				
McDowell Dam	119,800			119,800				
Forestry	26,500			1,500			25,000	
Municipal Lease	85,000						85,000	
Sibley Park	159,700				156,700			3,000
Capital Racquet & Fitness Center	265,200			14,500	248,200			2,500
HP Arts & Science	26,000				26,000			
Prairie Rose State Games	-							
Missouri Valley Com-Plex	75,000			50,000			25,000	
Contingencies	200,000				200,000			
Community Bowl	233,000			176,000	42,000		15,000	
<i>Total General Fund</i>	8,541,475	3,478,500	629,250	692,650	3,350,775	30,000	297,000	63,300

BISMARCK PARKS AND RECREATION DISTRICT

Bismarck, North Dakota

REVENUE BUDGET BY FUND AND REVENUE SOURCE For the 2008 Budget Year

	Budget	TAXES	STATE	GENERATED REVENUE				
		Taxes	State Aid/ Replacement	Association & Management Contracts	Fees & Charges	Interest	Grants & Intergovernmtl	Other
<i>Special Revenue Funds</i>								
Tournament Account	63,000				62,500			500
Nat'l Playground	20,000				20,000			
Special Assessments	1,428,000	1,425,000	3,000					
Pension	230,000	230,000						
Emergency Fund	16,000						16,000	
Social Security	360,000	357,000	3,000					
<i>Total Special Revenue Funds</i>	2,117,000	2,012,000	6,000	-	82,500	-	16,000	500
<i>Capital Projects Funds</i>								
Construction, Acquisition, Renovation	876,500	809,500	1,500	65,000		500		
Government Construction	400,000						400,000	
Park Improvements	936,500						936,500	
Municipal Lease	-							
<i>Total Capital Projects Funds</i>	2,213,000	809,500	1,500	65,000	-	500	1,336,500	-
<i>Total Budget - All Funds</i>	12,871,475	6,300,000	636,750	757,650	3,433,275	30,500	1,649,500	63,800

BISMARCK PARKS AND RECREATION DISTRICT

BISMARCK , NORTH DAKOTA

EXPENSE BUDGET BY FUND AND EXPENSE FUNCTION

For the 2008 Budget Year

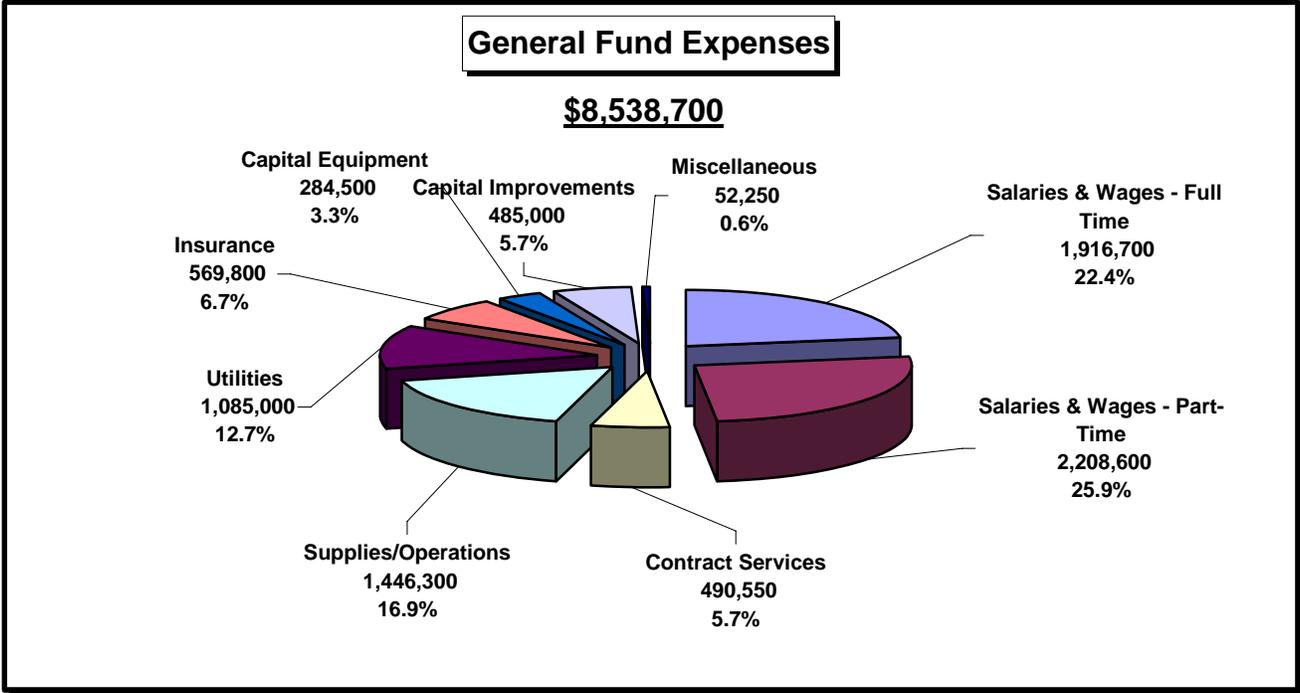
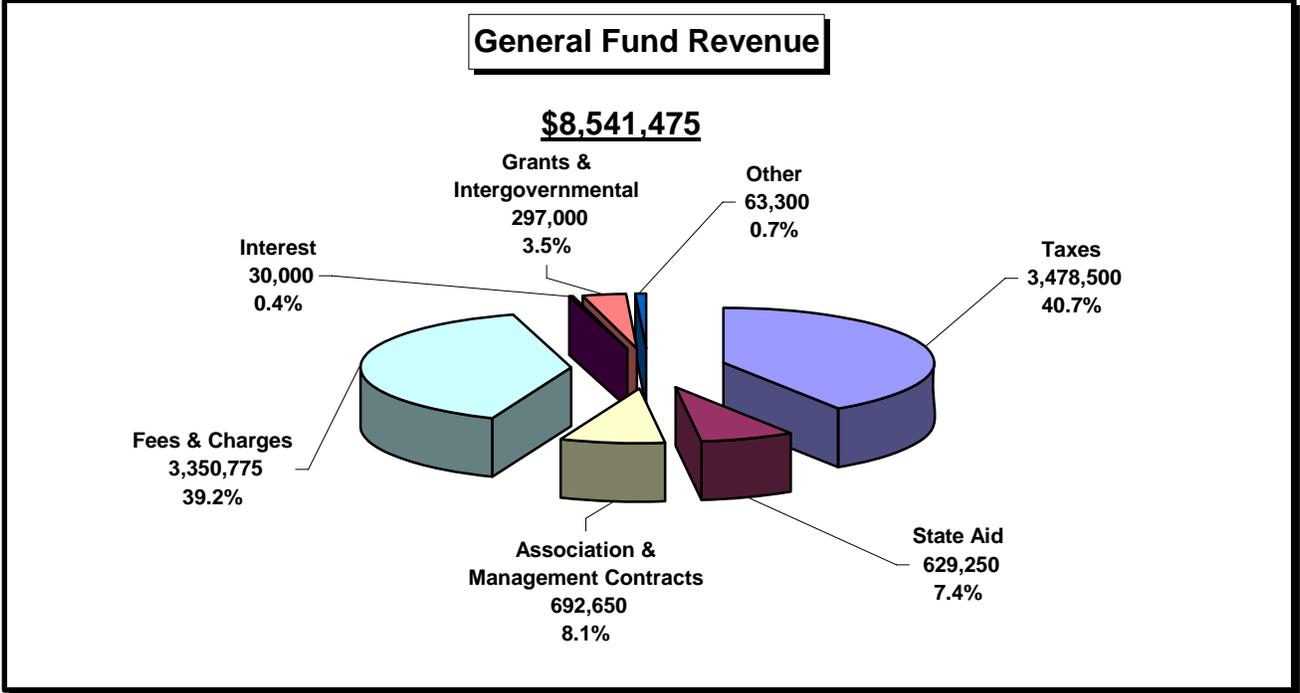
	Budget	Personnel		Contract Services	Supplies/ Operations	Utilities	Insurance	Capital Equipment	Capital Improvement	Misc. Charges
		Full-Time	Part-Time							
<u>General Fund</u>										
General Operations	195,500	-	-	25,000	-	-	15,500	150,000	-	5,000
Municipal Ballpark	14,000	-	5,000	-	9,000	-	-	-	-	-
Outdoor Rinks	27,300	-	25,500	-	1,800	-	-	-	-	-
General Maint. - Administration	627,500	473,500	-	-	-	-	154,000	-	-	-
General Maint. - Operations	730,250	-	218,000	53,000	279,750	167,500	-	12,000	-	-
Golf Administration	398,700	302,000	-	7,000	2,000	-	87,700	-	-	-
Riverwood Golf Course	347,100	-	145,000	12,500	132,600	30,500	-	20,000	-	6,500
Tom O'Leary Golf Course	295,000	-	125,000	8,000	114,500	22,500	-	20,000	-	5,000
Fore Seasons Center	424,800	-	107,000	8,500	63,500	188,000	-	15,000	40,000	2,800
Facility Administration	283,300	201,000	-	-	8,000	-	74,300	-	-	-
Elks Pool	81,700	-	43,000	-	22,500	14,700	-	1,000	-	500
Hillside Pool	149,100	-	84,000	-	33,000	32,000	-	-	-	100
Wachter Pool	87,300	-	45,000	-	21,000	21,200	-	-	-	100
VFW Sports Center	382,950	-	51,000	15,500	66,200	240,000	-	10,000	-	250
Schaumberg Arena	111,000	-	15,000	3,000	21,500	69,800	-	1,500	-	200
Memorial Building	146,100	24,500	50,500	-	16,400	37,800	14,900	2,000	-	-
Administration	829,500	348,500	30,000	117,000	232,000	30,500	62,500	5,000	-	4,000
Recreation Administration	439,000	322,500	7,500	500	14,000	7,000	85,400	2,000	-	100
Adult Sport Activities	203,900	-	154,350	4,700	39,850	-	-	3,000	-	2,000
Youth Sport Activities	453,500	-	354,450	3,500	87,600	-	-	4,000	-	3,950
Other Youth Activities	531,650	-	470,800	3,000	52,900	-	-	500	-	4,450
Special Events	23,050	-	2,000	1,000	19,550	-	-	-	-	500
Other Youth & Adult Activities	37,700	-	12,500	18,700	6,000	-	-	500	-	-
Dakota Zoo	4,000	-	-	-	-	-	4,000	-	-	-
McDowell Dam	119,800	30,200	27,500	4,500	27,300	11,500	13,800	-	5,000	-
Forestry	158,000	-	-	148,000	10,000	-	-	-	-	-
Municipal Lease	294,000	-	-	-	-	-	-	-	294,000	-
Sibley Park	172,400	50,000	30,000	15,000	26,000	33,500	11,900	2,000	2,500	1,500
Capital Racquet & Fitness Cent	348,400	40,000	135,500	5,000	51,000	63,500	20,100	7,500	21,500	4,300
HP Arts & Science	89,850	-	10,000	10,000	15,250	45,600	5,000	1,000	3,000	-
Prairie Rose State Games	500	-	-	-	500	-	-	-	-	-
Missouri Valley Com-Plex	75,000	36,000	10,000	3,000	17,500	500	8,000	-	-	-
Contingencies	200,000	50,000	20,000	20,000	25,000	20,000	-	20,000	35,000	10,000
Community Bowl	256,850	38,500	30,000	4,150	30,100	48,900	12,700	7,500	84,000	1,000
Total General Fund	8,538,700	1,916,700	2,208,600	490,550	1,446,300	1,085,000	569,800	284,500	485,000	52,250

**BISMARCK PARKS AND RECREATION DISTRICT
BISMARCK , NORTH DAKOTA**

**EXPENSE BUDGET BY FUND AND EXPENSE FUNCTION
For the 2008 Budget Year**

	Budget	Personnel		Contract Services	Supplies/ Operations	Utilities	Insurance	Capital	Capital	Misc.
		Full-Time	Part-Time					Equipment	Improvement	
<u>Special Revenue Funds</u>										
Tournament Account	63,000	-	-	18,000	33,500	-	-	-	-	11,500
Nat'l Playground	20,000	-	-	-	4,000	-	-	-	-	16,000
Special Assessments	1,428,000	-	-	293,500	-	-	-	-	1,034,500	100,000
Pension	230,000	230,000	-	-	-	-	-	-	-	-
Emergency Fund	16,000	-	-	-	16,000	-	-	-	-	-
Social Security	360,000	146,628	213,372	-	-	-	-	-	-	-
Total Special Revenue Funds	2,117,000	376,628	213,372	311,500	53,500	-	-	-	1,034,500	127,500
<u>Capital Projects Funds</u>										
Construction, Acquisition, Renovation	876,500	-	-	-	-	-	-	-	860,500	16,000
Government Construction	400,000	-	-	10,000	10,000	-	-	-	350,000	30,000
Park Improvements	936,500	-	-	-	-	-	-	100,000	836,500	-
Municipal Lease	-	-	-	-	-	-	-	-	-	-
Total Capital Projects Funds	2,213,000	-	-	10,000	10,000	-	-	100,000	2,047,000	46,000
Total Budget - All Funds	12,868,700	2,293,328	2,421,972	812,050	1,509,800	1,085,000	569,800	384,500	3,566,500	225,750

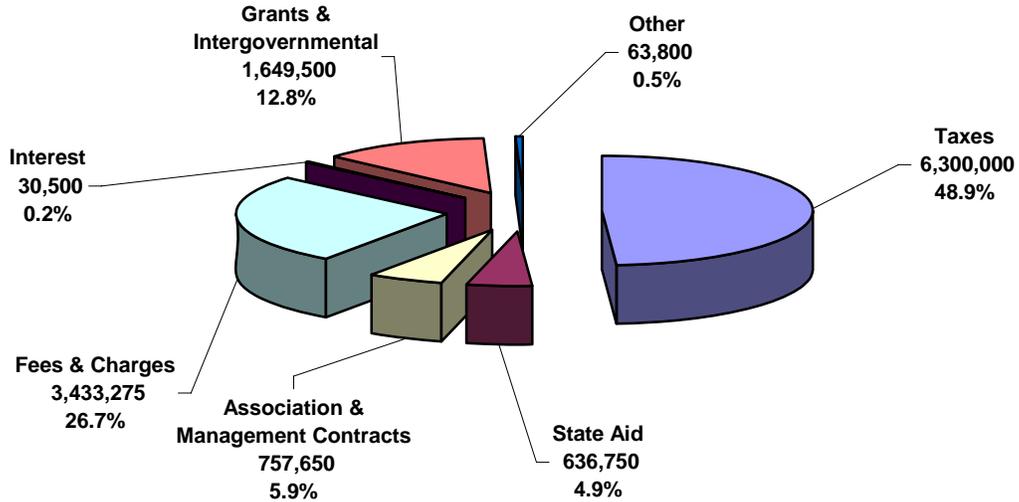
BISMARCK PARKS AND RECREATION DISTRICT GENERAL FUND - 2008



BISMARCK PARKS AND RECREATION DISTRICT 2008 SUMMARY - ALL FUNDS

Revenue - ALL FUNDS

\$12,871,475



Expenses - All Funds

\$12,868,700

