

## Budget Unit Summary

**AGENCY/DEPARTMENT NAME:** Recreation Center - Operations

**BUDGET TITLE & NUMBER:** 50-610

**DEPARTMENT DESCRIPTION:** Tracking of the cost to run the Recreation Center that serves the citizens of the City

| <i>Resources</i>          | <i>Actual<br/>Last year</i> | <i>Budgeted<br/>Current year</i> | <i>Projected<br/>Current Year</i> | <i>Requested<br/>Next year</i> | <i>Final<br/>Next year</i> |
|---------------------------|-----------------------------|----------------------------------|-----------------------------------|--------------------------------|----------------------------|
| <i>Personnel Services</i> | 607,290                     | 612,071                          | 607,543                           | 572,763                        | 573,795                    |
| <i>Supplies</i>           | 60,447                      | 59,400                           | 51,000                            | 49,500                         | 49,500                     |
| <i>Purchased Services</i> | 251,409                     | 238,535                          | 204,276                           | 201,850                        | 201,850                    |
| <i>Fixed Cost</i>         | 287,460                     | 284,826                          | 553,141                           | 550,648                        | 550,648                    |
| <i>Capital Outlay</i>     | -                           | 10,000                           | -                                 | 20,000                         | 20,000                     |
| <i>Gross City Cost</i>    | 1,206,606                   | 1,204,832                        | 1,415,960                         | 1,394,761                      | 1,395,793                  |
| <i>Transfers In</i>       | 97,000                      | -                                | 33,496                            | 37,045                         | 37,045                     |
| <i>Revenue</i>            | 1,274,548                   | 1,271,411                        | 1,229,867                         | 1,551,669                      | 1,268,908                  |
| <i>Net City cost</i>      | (164,942)                   | (66,579)                         | 152,597                           | (193,953)                      | 89,840                     |
| <i>Budgeted Positions</i> | 8.6 F/T<br>11.28 P/T        | 8.6 F/T<br>9.32 P/T              | 8.6 F/T<br>9.32 P/T               | 9 F/T<br>9.32 P/T              | 9 F/T<br>9.32 P/T          |

**SUMMARY OF CHANGES:**

*The decrease in Personnel Services is due to the unpaid furlough days scheduled once a month throughout 2010. Capital includes replacing floors in the locker rooms \$20,000 and \$12,000 to retro fit the sump pumps in the swimming pool to comply with the Virginia Graham Baker Pool Safety Act.*

**OBJECTIVES:**

*Recreation Center Cost*

**PERFORMANCE MEASURES**

|                                       | <i>2008 Actual</i> | <i>2009 Estimated</i> | <i>2010 Projected</i> |
|---------------------------------------|--------------------|-----------------------|-----------------------|
| <i>Efficiency Measures</i>            |                    |                       |                       |
| <i>Membership usage</i>               | 31,090             | 35,000                | 35,000                |
| <i>Daily Drop-in Usage</i>            | 21,802             | 22,500                | 22,500                |
| <i>Cost per Usage</i>                 | \$ (3)             | \$ 3                  | \$ (3)                |
| <i>Per Capita Cost (city support)</i> | \$ (22.63)         | \$ 20.94              | \$ (26.61)            |

**Finance Recommendation:**

*Approve as requested.*

**Council Action:**

*Approved*

**SUMMARY****RECREATION CENTER FUND****BUDGET SUMMARY**

| <b>Account Description</b> | <b>2008<br/>Actual</b> | <b>2009<br/>Amended<br/>Budget</b> | <b>2009<br/>Projected<br/>Year End</b> | <b>2010<br/>Requested<br/>Budget</b> | <b>2010<br/>Final<br/>Budget</b> |
|----------------------------|------------------------|------------------------------------|--|--------------------------------------|----------------------------------|
| <b>REVENUES</b>            |                        |                                    |  |                                      |                                  |
| Taxes and Assessments      | 929,837                | 893,711                            | 893,711                                | 1,180,219                            | 897,458                          |
| Charges for Services       | 327,365                | 360,700                            | 330,048                                | 340,375                              | 340,375                          |
| Interest Income            | 4,005                  | 8,000                              | 1,000                                  | 1,000                                | 1,000                            |
| Internal Transfers         | 97,000                 | -                                  | 33,496                                 | 37,045                               | 37,045                           |
| Other                      | 13,341                 | 9,000                              | 5,108                                  | 30,075                               | 30,075                           |
| Beginning Reserves         | 306,052                | (468,057)                          | 470,994                                | 318,397                              | 318,397                          |
| <b>TOTAL REVENUES</b>      | <b>1,677,600</b>       | <b>803,354</b>                     | <b>1,734,357</b>                       | <b>1,907,111</b>                     | <b>1,624,350</b>                 |

**BUDGET SUMMARY**

|                        |                  |                |                  |                  |                  |
|------------------------|------------------|----------------|------------------|------------------|------------------|
| Personnel              | 607,290          | 612,071        | 607,543          | 572,763          | 573,795          |
| Supplies               | 60,447           | 59,400         | 51,000           | 49,500           | 49,500           |
| Purchased Services     | 251,409          | 238,535        | 204,276          | 201,850          | 201,850          |
| Fixed Costs            | 287,460          | 284,826        | 553,141          | 550,648          | 550,648          |
| Capital Outlay         | -                | 10,000         | -                | 20,000           | 20,000           |
| Reserves               | 470,994          | (401,478)      | 318,397          | 512,350          | 228,557          |
| <b>Gross City Cost</b> | <b>1,677,600</b> | <b>803,354</b> | <b>1,734,357</b> | <b>1,907,111</b> | <b>1,624,350</b> |

**FUND REVENUE**

**RECREATION CENTER FUND**

**REVENUE DETAIL**

| Account | Description                         | 2008<br>Actual   | 2009<br>Amended<br>Budget | 2009<br>Projected<br>Year End | 2010<br>Requested<br>Budget | 2010<br>Final<br>Budget |
|---------|-------------------------------------|------------------|---------------------------|-------------------------------|-----------------------------|-------------------------|
| 31100   | Real Property Taxes-City            | 929,837          | 893,711                   | 893,711                       | 1,180,219                   | 897,458                 |
|         | <b>Taxes &amp; Government Funds</b> | <b>929,837</b>   | <b>893,711</b>            | <b>893,711</b>                | <b>1,180,219</b>            | <b>897,458</b>          |
| 36105   | Teen Program Fees                   | 5,774            | 6,500                     | 4,738                         | 4,900                       | 4,900                   |
| 36110   | Consignment Ticket Sales            | 700              | 700                       | 1,023                         | 1,000                       | 1,000                   |
| 36115   | Admissions - Daily                  | 89,447           | 100,000                   | 76,000                        | 76,000                      | 76,000                  |
| 36120   | Multi Admissions                    | 3                | -                         | 3                             | -                           | -                       |
| 36125   | 20 Punch Pass                       | 15,029           | 16,000                    | -                             | -                           | -                       |
| 36130   | 3 Month Pass                        | 34,380           | 37,000                    | 43,000                        | 46,000                      | 46,000                  |
| 36135   | Annual Pass                         | 45,578           | 55,000                    | 62,000                        | 62,000                      | 62,000                  |
| 36122   | Monthly Pass                        | 17,306           | 20,000                    | 33,000                        | 36,000                      | 36,000                  |
| 36145   | Rental Center                       | 200              | 500                       | -                             | -                           | -                       |
| 36150   | Rental Deposits                     | 13,494           | 10,000                    | 10,000                        | 10,000                      | 10,000                  |
| 36155   | Aquatics                            | 30,743           | 34,000                    | 30,000                        | 31,000                      | 31,000                  |
| 36160   | Fitness Programs                    | 14,081           | 15,000                    | 18,000                        | 18,000                      | 18,000                  |
| 36165   | General Programs                    | 85               | -                         | -                             | -                           | -                       |
| 36170   | Day Camp Program                    | 26,819           | 27,000                    | 24,000                        | 27,000                      | 27,000                  |
| 36171   | Pre-School Program                  | 19,465           | 18,000                    | 16,000                        | 16,000                      | 16,000                  |
| 36175   | Contract Programs                   | -                | 1,000                     | 150                           | 300                         | 300                     |
| 36180   | Pro-Shop Revenue                    | 1,630            | 1,800                     | 1,500                         | 1,500                       | 1,500                   |
| 36176   | Cultural Programs (from CPR Fund)   | -                | 2,000                     | -                             | -                           | -                       |
| 36177   | Tree Program (from CPR Fund)        | -                | 1,000                     | 684                           | -                           | -                       |
| 36185   | Special Events                      | 550              | 1,000                     | 500                           | 500                         | 500                     |
| 36190   | Vending                             | 7,879            | 10,000                    | 6,400                         | 6,500                       | 6,500                   |
| 36100   | Brochure Advertising                | 2,800            | 4,000                     | 2,175                         | 3,000                       | 3,000                   |
| 36020   | Other Recreation Fees               | -                | 200                       | 200                           | -                           | -                       |
| 36235   | Winter Fest                         | 529              | -                         | -                             | -                           | -                       |
| 36195   | Baby Sitting                        | 873              | -                         | 675                           | 675                         | 675                     |
|         | <b>Charge For Services</b>          | <b>327,365</b>   | <b>360,700</b>            | <b>330,048</b>                | <b>340,375</b>              | <b>340,375</b>          |
| 31605   | Realized Gain/Loss Invest           |                  |                           |                               |                             |                         |
| 31610   | Interest Earned                     | 4,005            | 8,000                     | 1,000                         | 1,000                       | 1,000                   |
| 39020   | Citywide Donations                  | 588              | -                         | 2,058                         | 2,000                       | 2,000                   |
| 39040   | Donations - Teen Program            | 4,030            | 4,000                     | 3,000                         | 3,000                       | 3,000                   |
| 39130   | Foundation Grant                    | -                | 5,000                     | -                             | 25,000                      | 25,000                  |
| 31600   | Insurance Recoveries                | 8,625            | -                         | -                             | -                           | -                       |
| 39000   | Misc Revenue                        | 98               | -                         | 50                            | 75                          | 75                      |
|         | <b>Other Revenue</b>                | <b>17,346</b>    | <b>17,000</b>             | <b>6,108</b>                  | <b>31,075</b>               | <b>31,075</b>           |
| 39200   | Transfer From CPR Sales Tax Fund    | 97,000           | -                         | 33,496                        | 37,045                      | 37,045                  |
|         | <b>Transfers</b>                    | <b>97,000</b>    | <b>-</b>                  | <b>33,496</b>                 | <b>37,045</b>               | <b>37,045</b>           |
| 39390   | Tabor Reserve                       |                  |                           |                               |                             |                         |
| 39315   | Equipment Reserve                   | 15,000           | 22,500                    | 22,500                        | 50,510                      | 50,510                  |
| 39399   | Unappropriated Reserves             | 291,052          | (490,557)                 | 448,494                       | 267,886                     | 267,886                 |
|         | <b>Reserves</b>                     | <b>306,052</b>   | <b>(468,057)</b>          | <b>470,994</b>                | <b>318,397</b>              | <b>318,397</b>          |
|         | <b>TOTAL</b>                        | <b>1,677,600</b> | <b>803,354</b>            | <b>1,734,357</b>              | <b>1,907,111</b>            | <b>1,624,350</b>        |

**REVENUE SUMMARY**

|                       |                  |                |                  |                  |                  |
|-----------------------|------------------|----------------|------------------|------------------|------------------|
| Taxes and Assessments | 929,837          | 893,711        | 893,711          | 1,180,219        | 897,458          |
| Charges for Services  | 327,365          | 360,700        | 330,048          | 340,375          | 340,375          |
| Interest Income       | 4,005            | 8,000          | 1,000            | 1,000            | 1,000            |
| Internal Transfers    | 97,000           | -              | 33,496           | 37,045           | 37,045           |
| Other                 | 13,341           | 9,000          | 5,108            | 30,075           | 30,075           |
| Beginning Reserves    | 306,052          | (468,057)      | 470,994          | 318,397          | 318,397          |
| <b>TOTAL REVENUES</b> | <b>1,677,600</b> | <b>803,354</b> | <b>1,734,357</b> | <b>1,907,111</b> | <b>1,624,350</b> |

**FUND EXPENSES**

**RECREATION CENTER FUND**

**BUDGET DETAIL**

| <b>Account</b> | <b>Description</b>              | <b>2008<br/>Actual</b> | <b>2009<br/>Amended<br/>Budget</b> | <b>2009<br/>Projected<br/>Year End</b> | <b>2010<br/>Requested<br/>Budget</b> | <b>2010<br/>Final<br/>Budget</b> |
|----------------|---------------------------------|------------------------|------------------------------------|--|--------------------------------------|----------------------------------|
| 51100          | Salaries& Wages                 | 490,553                | 481,698                            | 481,698                                | 464,911                              | 466,061                          |
| 51101          | Salaries& Wages - Furlough      | -                      | -                                  | (4,528)                                | (13,583)                             | (13,583)                         |
| 51105          | Overtime                        | 36                     | -                                  | -                                      | -                                    | -                                |
| 51110          | FICA                            | 29,533                 | 29,865                             | 29,865                                 | 28,825                               | 28,897                           |
| 51115          | Medicare                        | 6,907                  | 6,985                              | 6,985                                  | 6,742                                | 6,759                            |
| 51255          | VALIC Retirement 4.0            | 10,906                 | 11,258                             | 11,258                                 | 10,595                               | 10,624                           |
| 51240          | Vision Insurance                | 713                    | 765                                | 765                                    | 717                                  | 717                              |
| 51220          | Health Insurance                | 44,889                 | 50,148                             | 50,148                                 | 50,487                               | 50,240                           |
| 51230          | Dental Insurance                | 2,827                  | 5,032                              | 5,032                                  | 4,544                                | 4,544                            |
| 51250          | Life & AD&D Ins                 | 479                    | 698                                | 698                                    | 655                                  | 660                              |
| 51285          | Long Term Disability Ins        | 830                    | 979                                | 979                                    | 920                                  | 923                              |
| 51120          | Worker's Comp                   | 18,870                 | 23,673                             | 23,673                                 | 17,014                               | 17,014                           |
| 51210          | Unemployment Ins.               | 747                    | 970                                | 970                                    | 936                                  | 939                              |
|                | <b>Total Personnel</b>          | <b>607,290</b>         | <b>612,071</b>                     | <b>607,543</b>                         | <b>572,763</b>                       | <b>573,795</b>                   |
| 52010          | Gen Supplies                    | 21,367                 | 17,000                             | 17,000                                 | 17,000                               | 17,000                           |
| 52020          | Office Supplies                 | 3,582                  | 3,400                              | 3,400                                  | 3,400                                | 3,400                            |
| 55150          | Pro Shop                        | 2,484                  | 2,000                              | 1,300                                  | 1,300                                | 1,300                            |
| 52030          | Janitorial                      | 14,433                 | 14,000                             | 12,000                                 | 12,000                               | 12,000                           |
| 52040          | Chemicals                       | 10,763                 | 10,000                             | 10,000                                 | 10,000                               | 10,000                           |
| 53310          | Uniforms                        | 1,713                  | 3,500                              | 1,300                                  | 1,300                                | 1,300                            |
| 53105          | Equip <\$5000                   | 6,105                  | 9,500                              | 6,000                                  | 4,500                                | 4,500                            |
|                | <b>Total Supplies</b>           | <b>60,447</b>          | <b>59,400</b>                      | <b>51,000</b>                          | <b>49,500</b>                        | <b>49,500</b>                    |
| 53060          | Services                        | 39,389                 | 47,300                             | 40,000                                 | 40,000                               | 40,000                           |
| 53080          | Dues & Subscriptions            | 659                    | 1,000                              | 626                                    | 650                                  | 650                              |
| 53110          | Fees, Permits & Licenses        | 71                     | 100                                | 50                                     | 50                                   | 50                               |
| 53030          | Bank Charges                    | 3,183                  | 2,300                              | 2,300                                  | 2,300                                | 2,300                            |
| 53320          | Utilities - Electric            | 77,028                 | 70,000                             | 70,000                                 | 70,000                               | 70,000                           |
| 53330          | Utilities - Gas                 | 49,476                 | 38,000                             | 30,000                                 | 30,000                               | 30,000                           |
| 53340          | Water & Sewer                   | 17,281                 | 17,000                             | 17,000                                 | 17,000                               | 17,000                           |
| 53290          | Telephone Expense               | 4,636                  | 3,500                              | 3,500                                  | 3,500                                | 3,500                            |
| 53180          | Postage                         | 4,004                  | 4,000                              | 4,000                                  | 4,000                                | 4,000                            |
| 52080          | Fuel & Oil                      | 2,053                  | 2,600                              | 600                                    | 600                                  | 600                              |
| 53200          | Printing                        | 7,082                  | 12,000                             | 10,500                                 | 7,000                                | 7,000                            |
| 53220          | Ads & Public Notices            | 1,000                  | 1,185                              | 1,000                                  | 1,000                                | 1,000                            |
| 53130          | Marketing & Promo               | 2,796                  | 2,500                              | 1,300                                  | 1,000                                | 1,000                            |
| 53230          | Recruitment                     | -                      | 2,000                              | -                                      | 1,000                                | 1,000                            |
| 53240          | Repairs & Maint - Equip         | 27,884                 | 18,000                             | 15,000                                 | 15,000                               | 15,000                           |
| 53250          | Repairs & Maint - Facility      | 9,292                  | 9,000                              | 6,000                                  | 6,000                                | 6,000                            |
| 53300          | Travel & Meetings               | 842                    | 1,600                              | 500                                    | 500                                  | 500                              |
| 53120          | Legal Fees                      | 311                    | 250                                | 250                                    | 250                                  | 250                              |
| 53280          | Staff Development               | 4,422                  | 6,200                              | 1,650                                  | 2,000                                | 2,000                            |
|                | <b>Total Purchased Services</b> | <b>251,409</b>         | <b>238,535</b>                     | <b>204,276</b>                         | <b>201,850</b>                       | <b>201,850</b>                   |

**FUND EXPENSES**

**RECREATION CENTER FUND**

**BUDGET DETAIL**

| <b>Account</b> | <b>Description</b>          | <b>2008<br/>Actual</b> | <b>2009<br/>Amended<br/>Budget</b> | <b>2009<br/>Projected<br/>Year End</b> | <b>2010<br/>Requested<br/>Budget</b> | <b>2010<br/>Final<br/>Budget</b> |
|----------------|-----------------------------|------------------------|------------------------------------|--|--------------------------------------|----------------------------------|
| 55260          | Insurance-Cirsa             | 21,001                 | 20,597                             | 20,844                                 | 18,561                               | 18,561                           |
| 55170          | Depreciation Exp            | 263,186                | 271,717                            | 263,186                                | 270,000                              | 270,000                          |
| 55160          | County Tax Collection       | 9,324                  | 9,500                              | -                                      | -                                    | -                                |
| 58010          | Admin. Fees                 | 150                    | 150                                | -                                      | -                                    | -                                |
| 55020          | Bad Debts                   | 1,154                  | 600                                | -                                      | -                                    | -                                |
| 58100          | Bonds Rec Center Principal  | -                      | 290,000                            | 300,000                                | 300,000                              | 300,000                          |
| 58200          | Bonds Rec Center In         | 229,195                | 224,229                            | 210,887                                | 210,887                              | 210,887                          |
| 55395          | Program-Day Camp            | 4,120                  | 5,500                              | 3,000                                  | 3,500                                | 3,500                            |
| 55396          | Program-preschool           | 1,537                  | 2,500                              | 1,800                                  | 1,500                                | 1,500                            |
| 55400          | Teen Program                | 8,541                  | 9,000                              | 6,000                                  | 6,000                                | 6,000                            |
| 55406          | Programs - Cultural         | -                      | 750                                | 200                                    | 200                                  | 200                              |
| 55408          | Programs - Winter Fest      | 1,194                  | -                                  | 500                                    | 500                                  | 500                              |
| 55110          | Consignment Tickets         | 470                    | -                                  | -                                      | -                                    | -                                |
| 55100          | Concessions Exp             | 3,537                  | 6,000                              | 3,500                                  | 3,500                                | 3,500                            |
| 55350          | Misc Expenditures           | 1,327                  | -                                  | 10                                     | -                                    | -                                |
| 55300          | Leases & Rentals            | 5,472                  | 6,000                              | 6,000                                  | 6,000                                | 6,000                            |
| 55060          | Cash Over / Short           | (562)                  | -                                  | 400                                    | -                                    | -                                |
| 55280          | Cirsa Ins. Claims           | 1,000                  | -                                  | -                                      | -                                    | -                                |
|                | <b>Total Fixed Charges</b>  | <b>287,460</b>         | <b>556,543</b>                     | <b>553,141</b>                         | <b>550,648</b>                       | <b>550,648</b>                   |
| 59040          | To Fund Balance Reserve     | 448,494                | (443,978)                          | 267,886                                | 461,999                              | 178,175                          |
| 59025          | Equipment Reserves          | 22,500                 | 42,500                             | 50,510                                 | 50,350                               | 50,381                           |
| 59090          | Tabor Reserve               |                        |                                    |  |                                      |                                  |
|                | <b>Total Reserves</b>       | <b>470,994</b>         | <b>(401,478)</b>                   | <b>318,397</b>                         | <b>512,350</b>                       | <b>228,557</b>                   |
| 57500          | Capital Project             |                        |                                    |  |                                      |                                  |
| 57500          | Locker Room Floor           | -                      | -                                  | -                                      | 20,000                               | 20,000                           |
| 57500          | Replacement Equipment       | -                      | 10,000                             | -                                      | -                                    | -                                |
|                | <b>Total Capital Outlay</b> | <b>-</b>               | <b>10,000</b>                      | <b>-</b>                               | <b>20,000</b>                        | <b>20,000</b>                    |
|                | <b>Total</b>                | <b>1,677,600</b>       | <b>803,354</b>                     | <b>1,734,357</b>                       | <b>1,907,111</b>                     | <b>1,624,350</b>                 |

Depreciation

**BUDGET SUMMARY**

|                        |                  |                |                  |                  |                  |
|------------------------|------------------|----------------|------------------|------------------|------------------|
| Personnel              | 607,290          | 612,071        | 607,543          | 572,763          | 573,795          |
| Supplies               | 60,447           | 59,400         | 51,000           | 49,500           | 49,500           |
| Purchased Services     | 251,409          | 238,535        | 204,276          | 201,850          | 201,850          |
| Fixed Costs            | 287,460          | 284,826        | 553,141          | 550,648          | 550,648          |
| Capital Outlay         | -                | 10,000         | -                | 20,000           | 20,000           |
| Reserves               | 470,994          | (401,478)      | 318,397          | 512,350          | 228,557          |
| <b>Gross City Cost</b> | <b>1,677,600</b> | <b>803,354</b> | <b>1,734,357</b> | <b>1,907,111</b> | <b>1,624,350</b> |