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.*

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	482,915	453,317	453,357	491,356	493,304
Supplies	59,788	49,450	52,331	52,750	52,750
Purchased Services	231,423	193,550	211,750	221,050	221,050
Fixed Cost	690,932	537,296	416,067	408,507	408,507
Capital Outlay	-	13,000	743	18,000	38,000
Gross City Cost	1,465,058	1,246,613	1,134,248	1,191,663	1,213,611
Transfers In	62,000	-	-	-	-
Revenue	1,233,571	1,223,493	1,220,136	1,642,378	1,642,458
Net City Cost	169,487	23,120	(85,888)	(450,715)	(428,847)
Budgeted Positions	15.57	14.12	14.12	14.67	14.67

SUMMARY OF CHANGES:

For personnel, a temporary Building Maintenance Worker has been added with an FTE of .2. A full-time Custodian has been added with an FTE of .35. Salaries were originally budgeted with a 3.5% increase during the second half of the year to allow room for possible raises based on performance reviews. Council changed the percentage allowed from 3.5% to 8.5% for those making $50,000 or less and to 4.5% for those who make over $50,000 annually. Health Insurance Expense was originally budgeted with a 12% premium increase but was changed to a 5.9% increase. Projected revenues for property taxes, teen program fees, admissions daily, punch pass, monthly pass, rental deposits, aquatics, contract programs, pro shop revenue, Silver Sneakers, vending, city-wide donations and donations - teen program increased from 2012. Those that decreased are consignment ticket sales, rental center, fitness programs, general programs, daycamp program, preschool program and interest earned. The requested expenses for 2013 that increased are general supplies, office supplies, janitorial, uniforms, equipment <$5,000, services, bank charges, utilities - electrical, utilities - gas, water & sewer, repairs & maintenance - facility, insurance - CIRSA, county tax collection, and programs - winterfest. 2013 Expense requests that decreased are programs - cultural. Depreciation expense was included in 2013. Capital requests are sand filters for $8,000, $10,000 for cardio equipment and $20,000 for enclosing the pool deck overhang.

OBJECTIVES: *Increase the number of memberships & drop in usage.*

PERFORMANCE MEASURES

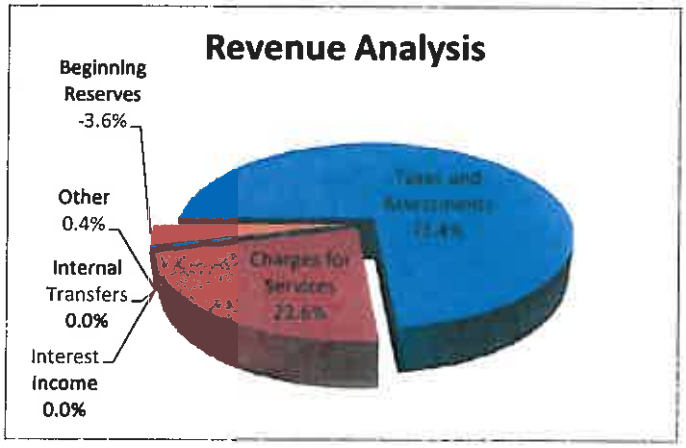
	2011 Actual	2012 Estimated	2013 Projected
Efficiency Measures			
Membership Usage	34,161	36,399	40,000
Daily Drop-In Usage	23,222	26,696	29,899
Cost Per Usage	$ 3	$ (1)	$ (6)
Per Capita Cost (City Support)	$ 22.88	$ (11.59)	$ (57.89)

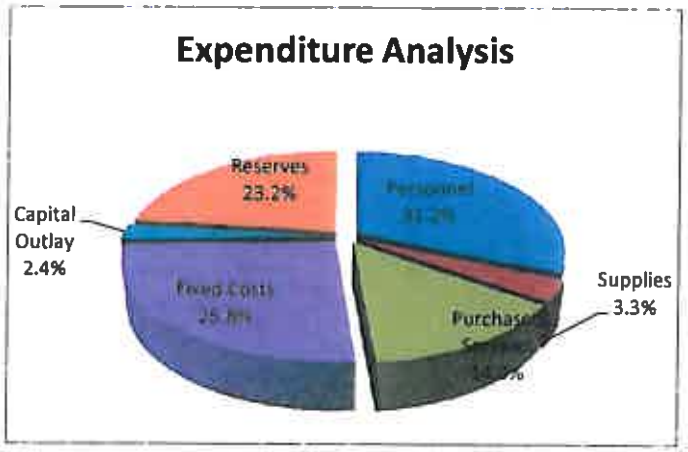
Finance Recommendation: *Approve as requested.*

Council Action: *Approved as requested with an increase to Salaries and salary-dependent expenses due to an increase in the percentage allowed for raises from 3.5% to 8.5% for those making less than $50,000 annually and to 4.5% for those making more than $50,000 annually, with a decrease to Health Insurance Expense in the amount of $2,558, with an increase to Capital Projects in the amount of $20,000 for the pool deck overhand enclosure and with an increase to Property Tax Revenue in the amount of $80.*

BUDGET SUMMARY

Account Description	2011 Actual	2012 Amended Budget	2012 Projected Year End	2013 Requested Budget	2013 Budget Final
REVENUES					
Taxes and Assessments	880,245	872,218	872,218	1,250,928	1,251,008
Charges for Services	346,496	347,200	341,079	385,175	385,175
Interest Income	2,091	500	500	-	-
Internal Transfers	62,000	-	-	-	-
Other	4,738	3,575	6,339	6,275	6,275
Beginning Reserves	22,170	41,450	(147,317)	(61,429)	(61,429)
TOTAL REVENUES	**1,317,741**	**1,264,943**	**1,072,819**	**1,580,949**	**1,581,029**
BUDGET SUMMARY					
Personnel	482,915	453,317	453,357	491,356	493,304
Supplies	59,788	49,450	52,331	52,750	52,750
Purchased Services	231,423	193,550	211,750	221,050	221,050
Fixed Costs	690,932	537,296	416,067	408,507	408,507
Capital Outlay	-	13,000	743	18,000	38,000
Reserves	(147,317)	18,330	(61,429)	389,286	367,418
Gross City Cost	**1,317,741**	**1,264,943**	**1,072,819**	**1,580,949**	**1,581,029**





REVENUE DETAIL

Account	Description	2011 Actual	2012 Amended Budget	2012 Projected Year End	2013 Requested Budget	2013 Budget Final
31100	Real Property Taxes-City	880,245	872,218	872,218	1,250,928	1,251,008
	Taxes & Government Funds	**880,245**	**872,218**	**872,218**	**1,250,928**	**1,251,008**
36105	Teen Program Fees	5,250	4,400	4,867	5,250	5,250
36110	Consignment Ticket Sales	544	500	-	-	-
36115	Admissions - Daily	86,987	90,000	92,000	97,000	97,000
36125	Punch Pass	(8)	-	1,000	1,100	1,100
36130	3 Month Pass	33,773	42,000	36,246	42,000	42,000
36135	Annual Pass	41,158	44,000	36,000	44,000	44,000
36122	Monthly Pass	37,102	42,500	45,833	47,500	47,500
36145	Rental Center	387	1,500	350	1,100	1,100
36150	Rental Deposits	21,037	17,000	21,543	23,500	23,500
36155	Aquatics	30,548	26,000	29,220	30,000	30,000
36160	Fitness Programs	19,342	8,000	6,000	7,500	7,500
36165	General Programs	1,193	900	(543)	-	-
36170	Day Camp Program	17,666	22,000	7,032	18,000	18,000
36171	Pre-School Program	14,825	19,500	14,081	16,500	16,500
36175	Contract Programs	10,187	15,200	15,200	17,000	17,000
36180	Pro-Shop Revenue	1,908	-	2,000	2,250	2,250
36180	Silver Sneakers	12,876	1,500	17,000	18,500	18,500
36185	Special Events	870	2,300	2,300	2,300	2,300
36190	Vending	7,353	7,000	8,000	8,500	8,500
36100	Brochure Advertising	2,845	2,400	2,400	2,400	2,400
36235	Winter Fest	234	-	250	275	275
36195	Baby Sitting	420	500	300	500	500
	Charge For Services	**346,496**	**347,200**	**341,079**	**385,175**	**385,175**
31605	Realized Gain/Loss Invest			-		
31610	Interest Earned	2,091	500	500	-	-
39020	Citywide Donations	4,212	1,000	2,000	2,000	2,000
39040	Donations - Teen Program	-	2,500	4,264	4,200	4,200
39000	Misc Revenue	526	75	75	75	75
	Other Revenue	**6,830**	**4,075**	**6,839**	**6,275**	**6,275**
39200	Transfer From CPR Sales Tax Fund	62,000	-	-	-	-
	Transfers	**62,000**	**-**	**-**	**-**	**-**
39315	Equipment Reserve	22,170	60,381	-	-	-
39399	Unappropriated Reserves	-	(18,931)	(147,317)	(61,429)	(61,429)
	Reserves	**22,170**	**41,450**	**(147,317)**	**(61,429)**	**(61,429)**
	TOTAL	1,317,741	1,264,943	1,072,819	1,580,949	1,581,029

REVENUE SUMMARY

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BUDGET DETAIL

Account	Description	2011 Actual	2012 Amended Budget	2012 Projected Year End	2013 Requested Budget	2013 Budget Final
51100	Salaries& Wages	390,900	363,082	363,082	381,186	385,200
51105	Overtime	2	-	40	-	-
51110	FICA	23,493	22,516	22,516	23,633	23,881
51115	Medicare	5,494	5,270	5,270	5,527	5,587
51255	VALIC Retirement 4.0	8,585	7,423	7,423	7,915	8,061
51240	Vision Insurance	548	444	444	495	495
51220	Health Insurance	37,494	30,520	30,520	47,620	45,062
51230	Dental Insurance	1,855	2,091	2,091	2,378	2,378
51250	Life & AD&D Ins	526	465	465	449	461
51285	Long Term Disability Ins	882	645	645	711	724
51120	Worker's Comp	11,971	19,764	19,764	20,292	20,292
51210	Unemployment Ins.	1,165	1,097	1,097	1,150	1,163
	Total Personnel	**482,915**	**453,317**	**453,357**	**491,356**	**493,304**
52010	Gen Supplies	21,633	17,000	17,000	18,500	18,500
52020	Office Supplies	2,706	2,650	2,650	2,700	2,700
55150	Pro Shop	911	1,300	1,300	1,300	1,300
52030	Janitorial	13,916	12,000	13,000	13,000	13,000
52040	Chemicals	13,055	11,000	11,000	11,000	11,000
52050	Seed, Sod & Trees	21	-	-	-	-
53310	Uniforms	1,523	1,000	1,258	1,250	1,250
53105	Equip <$5000	6,022	4,500	6,123	5,000	5,000
	Total Supplies	**59,788**	**49,450**	**52,331**	**52,750**	**52,750**
53060	Services	57,964	40,000	48,000	50,000	50,000
53080	Dues & Subscriptions	788	650	650	650	650
53110	Fees, Permits & Licenses	41	50	50	50	50
53030	Bank Charges	5,230	3,000	5,000	5,000	5,000
53320	Utilities - Electric	75,706	70,000	70,000	75,000	75,000
53330	Utilities - Gas	26,394	25,000	24,000	27,000	27,000
53340	Water & Sewer	19,891	15,000	20,000	20,000	20,000
53290	Telephone Expense	5,621	5,000	5,000	5,000	5,000
53180	Postage	2,411	3,000	3,000	3,000	3,000
52080	Fuel & Oil	350	600	600	600	600
53200	Printing	4,626	5,000	6,000	5,000	5,000
53220	Ads & Public Notices	125	-	-	-	-
53130	Marketing & Promo	262	2,000	2,000	2,000	2,000
53240	Repairs & Maint - Equip	20,226	15,000	15,000	15,000	15,000
53250	Repairs & Maint - Facility	9,491	5,500	9,000	9,000	9,000
53300	Travel & Meetings	357	500	250	500	500
53120	Legal Fees	-	250	200	250	250
53280	Staff Development	1,943	3,000	3,000	3,000	3,000
	Total Purchased Services	**231,423**	**193,550**	**211,750**	**221,050**	**221,050**

BUDGET DETAIL

Account	Description	2011 Actual	2012 Amended Budget	2012 Projected Year End	2013 Requested Budget	2013 Budget Final
55260	Insurance-Cirsa	22,383	20,858	20,858	23,634	23,634
55170	Depreciation Exp	252,510	-	239,917	229,366	229,366
55160	County Tax Collection	8,823	8,600	8,604	8,604	8,604
58100	Bonds Rec Center Principal	-	360,000	360,000	375,000	375,000
58200	Bonds Rec Center In	391,342	130,138	130,138	128,903	128,903
55395	Program-Day Camp	1,140	2,500	250	2,500	2,500
55396	Program-preschool	901	1,500	1,100	1,500	1,500
55400	Teen Program	5,477	6,000	5,500	6,000	6,000
55406	Programs - Cultural	10	200	-	-	-
55408	Programs - Winter Fest	783	500	500	1,000	1,000
55100	Concessions Exp	4,742	3,500	5,000	3,500	3,500
55050	Capital Lease	3,216	3,500	3,500	3,500	3,500
55060	Cash Over / Short	(425)	-	200	-	-
55280	Cirsa Ins. Claims	31	-	500	-	-
	Total Fixed Charges	**690,932**	**537,296**	**416,067**	**408,507**	**408,507**
59040	To Fund Balance Reserve	(147,317)	18,330	(61,429)	379,286	357,418
59025	Equipment Reserves	-	-	-	10,000	10,000
	Total Reserves	**(147,317)**	**18,330**	**(61,429)**	**389,286**	**367,418**
57500	Capital Project	-	-	-	-	-
57500	Enclose Pool Deck	-	-	-	-	20,000
57500	Sand Filters	-	8,000	-	8,000	8,000
57500	Cardio Equipment	-	5,000	743	10,000	10,000
	Total Capital Outlay	-	**13,000**	**743**	**18,000**	**38,000**
	Total	**1,317,741**	**1,264,943**	1,072,819	1,580,949	**1,581,029**

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CITY OF FORT LUPTON

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