

RECREATION

FUND

STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE

RECREATION (CENTRE) FUND

City of Rolla

Fiscal Year 2020 - 2021

	Audit 2018	Audit 2019	Estimated 2020	Adopted 2021 City 2 Months	Adopted 2021 City 10 Months
REVENUES					
Taxes	2,535	474	100	0	0
Charges for Services	1,135,681	1,051,868	479,056	66,900	950,000
Other Income	19,725	26,470	11,200	6,000	0
Total Revenues	1,157,942	1,078,812	490,356	72,900	950,000
EXPENDITURES					
Guest Services Division	117,030	112,246	78,691	0	0
Indoor Recreation Division	123,727	167,185	85,724	0	0
Aquatics Division	244,095	253,065	195,630	0	0
Fitness Division	313,100	270,539	151,780	0	0
Administration Division	422,518	452,227	201,566	319,450	1,400,000
Custodial Division	292,985	320,129	280,292	0	0
Total Expenditures	1,513,454	1,575,391	993,683	319,450	1,400,000
EXCESS OF REVENUES OVER EXPENDITURES	(355,513)	(496,579)	(503,327)	(246,550)	(450,000)
FUND TRANSFERS					
To General Fund	0	0	0	0	0
From General Fund	(72,000)	(72,125)	(70,600)	0	0
TOTAL REVENUES OVER EXPENDITURES	(427,513)	(568,704)	(573,927)	(246,550)	(450,000)
BEGINNING FUND BALANCE (10/1)	2,560,571	2,133,058	1,564,354	990,427	743,877
ENDING FUND BALANCE (9/30)	2,133,058	1,564,354	990,427	743,877	293,877
EXPENDITURES BY CATEGORY					
Personnel	920,089	955,018	604,552	76,100	
Supplies & Bldg. Mntc.	287,957	262,343	136,895	35,550	
Services	124,975	153,466	122,276	1,503,300	
Maintenance & Imp.	54,018	63,688	46,280	10,000	
Capital Expenditures	126,415	140,875	83,680	94,500	
Total Expenditures	1,513,454	1,575,391	993,683	1,719,450	

**CITY OF ROLLA
RECREATION (CENTRE) REVENUE PROJECTIONS
(Consolidated)**

<u>Account Titles</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Estimated</u>	<u>FY 2021 - 2 months</u>	<u>FY 2021 - PW 10 months</u>
Sales Tax	\$ 2,535.35	\$ 474.48	\$ 100.00	\$ -	\$ -
Federal & State Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 18,314.22	\$ 24,369.00	\$ 11,200.00	\$ 6,000.00	\$ -
Sale of Surplus Property	\$ 903.00	\$ 1,558.00	\$ -	\$ -	\$ -
Reim/Donations	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Income	\$ 103.00	\$ 542.64	\$ -	\$ -	\$ -
Reim/Donations	\$ 405.00	\$ -	\$ -	\$ -	\$ -
Guest Svcs Programs	\$ 8,605.68	\$ 4,830.04	\$ 1,000.00	\$ -	\$ 950,000.00
Guest Svcs Resale	\$ 3,119.79	\$ 1,287.65	\$ 550.00	\$ -	\$ -
Guest Svcs Passes	\$ 673,833.66	\$ 565,843.84	\$ 300,000.00	\$ 50,000.00	\$ -
Guest Svcs Day Passes	\$ 60.00	\$ -	\$ -	\$ -	\$ -
Guest Svcs Rentals	\$ 19,754.00	\$ 17,764.50	\$ 12,000.00	\$ 1,000.00	\$ -
Guest Svcs Misc. Income	\$ 1,423.00	\$ 1,718.00	\$ 400.00	\$ -	\$ -
Guest Svcs Concession	\$ 14,854.90	\$ 8,148.73	\$ 4,000.00	\$ 600.00	\$ -
Recreation Reim/Donation	\$ 2,415.00	\$ 1,903.09	\$ -	\$ -	\$ -
Recreation Programs	\$ 132,330.50	\$ 163,041.44	\$ 52,000.00	\$ 4,000.00	\$ -
Recreation Resale	\$ 247.80	\$ 115.05	\$ 25.00	\$ -	\$ -
Recreation Day Passes	\$ 12,922.00	\$ 33,437.01	\$ 17,000.00	\$ 1,000.00	\$ -
Recreation Rentals	\$ -	\$ 243.00	\$ 600.00	\$ -	\$ -
Recreation Misc. Income	\$ 273.50	\$ 176.00	\$ -	\$ -	\$ -
Aquatic Reimb.	\$ -	\$ -	\$ -	\$ -	\$ -
Aquatic Programs	\$ 77,586.80	\$ 80,758.50	\$ 45,000.00	\$ 7,000.00	\$ -
Aquatics Resale	\$ 1,820.55	\$ 1,302.40	\$ 31.00	\$ -	\$ -
Aquatics Day Passes	\$ 33,465.50	\$ 37,305.00	\$ 11,500.00	\$ 500.00	\$ -
Aquatic Rentals	\$ 13,349.00	\$ 10,215.00	\$ 2,150.00	\$ 300.00	\$ -
Aquatic Misc. Income	\$ (42.50)	\$ -	\$ -	\$ -	\$ -
Fitness Reimb.	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -
Fitness Programs	\$ 100,695.88	\$ 96,861.78	\$ 28,000.00	\$ 2,000.00	\$ -
Fitness Resale	\$ 1,424.35	\$ 719.15	\$ 35.00	\$ -	\$ -
Fitness Day Passes	\$ 2,918.45	\$ 4,131.99	\$ 1,200.00	\$ 200.00	\$ -
Fitness Misc. Income	\$ 542.00	\$ (428.09)	\$ -	\$ -	\$ -
Admin. Reim/Donations/Rent	\$ 9,000.00	\$ 4,000.00	\$ 550.00	\$ -	\$ -
Advertising Sponsorships	\$ 11,490.00	\$ 3,710.00	\$ -	\$ -	\$ -
Admin. Misc Income	\$ -	\$ -	\$ -	\$ -	\$ -
Maint Reim/Donations	\$ 13,591.08	\$ 12,783.92	\$ 3,015.00	\$ 300.00	\$ -
Contri. From G.F.	\$ -	\$ -	\$ -	\$ -	\$ -
Contri. To G.F.	\$ (72,000.00)	\$ (72,125.00)	\$ (70,600.00)	\$ -	\$ -
FUND TOTAL	\$ 1,085,941.51	\$ 1,006,687.12	\$ 419,756.00	\$ 72,900.00	\$ 950,000.00

REVENUES BY DIVISION

Non-Departmental	21,856	26,944	11,300	6,000
Guest Services	722,056	599,593	317,950	51,600
Recreation	148,189	198,916	69,625	5,000
Aquatics	126,179	129,581	58,681	7,800
Fitness	105,581	103,285	29,235	2,200
Administration	20,490	7,710	550	0
Maintenance	13,591	12,784	3,015	300
Contribution To/From	(72,000)	(72,125)	(70,600)	0
Total Revenues	1,085,942	1,006,687	419,756	72,900

RECREATION (CENTRE) FUND

Recreation (CENTRE) Fund Expenditures (Consolidated)

ACCOUNT TITLE	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 ESTIMATED	2020-21 CITY 2 MONTHS	2020-21 PW 10 MONTHS
Personnel						
Salary & Wages- Full time	335,113	309,569	342,500	205,675	26,000	0
Salary & Wages- Part time	396,778	452,825	412,000	233,700	27,000	0
Salary & Wages- Overtime	9,610	12,698	10,400	8,327	0	0
Empl. Bene - Car Allowance	1,457	343	0	0	0	0
Empl. Bene.- FICA	52,567	57,533	59,700	37,150	400	0
Empl. Bene.- LAGERS	21,294	31,246	31,000	24,900	5,300	0
Empl. Bene.- Life Insurance	1,374	1,357	1,970	1,440	100	0
Empl. Bene.- Health Insurance	86,126	85,310	88,300	90,125	17,000	0
Empl. Bene.- Unemployment	8,456	0	0	0	0	0
Empl. Bene.- Phone Stipend	400	1,029	1,500	1,235	200	0
Empl. Bene.- Wellness	6,914	3,109	5,000	2,000	100	0
	920,089	955,018	952,370	604,552	76,100	0
Supplies & Bldg. Maintenance						
Supplies & Materials	43,658	36,186	37,200	22,400	3,000	0
Program Expenses	23,654	21,949	26,800	12,800	2,000	0
Postage	812	244	2,500	250	0	0
Telephone	4,376	2,739	3,430	3,120	550	0
Utilities	215,439	201,183	200,000	98,200	30,000	0
Admin Programs	18	43	0	125	0	0
	287,957	262,343	269,930	136,895	35,550	0
Services						
Advertising	11,444	19,251	43,700	30,000	1,000	0
Insurance	65,999	63,459	43,000	51,691	15,000	0
Subscriptions & Dues	2,614	2,726	2,675	2,430	0	0
Printing	4,355	3,665	5,000	1,500	300	0
Professional/Contractual	28,196	22,396	39,800	18,260	85,000	1,400,000
Travel/Meetings	3,088	4,914	6,700	2,350	0	0
Training	4,210	7,499	3,750	1,355	0	0
Rent	78	111	120	90	0	0
Uniforms	4,448	3,689	3,300	1,600	0	0
Miscellaneous Expenses	544	25,757	25,250	13,000	2,000	0
	124,975	153,466	173,295	122,276	103,300	1,400,000
Maintenance & Improvements						
Petro Products	234	700	700	700	200	0
Small Tools	939	527	1,050	1,560	300	0
Equipment Repairs & Mntc.	30,748	35,725	37,950	25,550	5,000	0
Vehicle Maintenance	166	613	500	20	0	0
Maintenance Agreements	8,707	15,035	13,600	11,100	2,500	0
Materials	13,224	11,088	12,000	7,350	2,000	0
	54,018	63,688	65,800	46,280	10,000	0
Capital Expenditures						
Equipment	34,810	45,130	25,000	9,200	50,000	0
Vehicle	0	0	0	0	0	0
Lease Purchases	57,806	57,658	24,300	27,280	24,500	0
Buildings & Grounds	33,799	38,088	52,000	47,200	20,000	0
Debt Service	0	0	0	0	0	0
Bond Expense	0	0	0	0	0	0
	126,415	140,875	101,300	83,680	94,500	0
TOTAL REC CENTRE EXPEND	1,513,454	1,575,391	1,562,695	993,683	319,450	1,400,000