

Commission Letter #38-10

Commission Meeting: February 1, 2010

RE: **Deficit Elimination Plans for the State Construction and Recreation Funds and Budget Amendments**

January 28, 2010

The Honorable Mayor
and
Members of City Commission

The City is required to develop a “deficit elimination plan” for the State Construction Code Fund and Recreation Fund, due to their negative ending fund balance and unrestricted net assets from fiscal year 2008/2009.

This proposal will serve as a response to the State of Michigan Department of Treasury’s correspondence to the City of Royal Oak dated January 14, 2010 regarding a deficit elimination plan notification no. 63-2190. [The deficit plan is due within 30 days from the date of the letter.] The Administration has put together what it believes to be a realistic deficit elimination plan for the City’s State Construction Code Fund and the Recreation Fund and requests the Commission’s support, by adopting the enclosed budget amendment resolution.

State Construction Code Plan

The City of Royal Oak’s Building Department has already implemented cost saving measures in October 2009 by eliminating two (2) Building Inspectors and one (1) Municipal Clerk II from the State Construction Code Fund.

To immediately rectify the negative fund balance created in fiscal year 2008/2009, a one-time transfer in the amount of \$142,000 from the General Fund is proposed, as this transfer, in addition to projected permit revenues, is estimated to bring the fund out of a deficit position.

For the current and future fiscal years’ projections, as reported on the attached schedules, revenues are conservatively estimated to remain flat, although there are pending housing and hospital projects likely to spike revenues. The attached schedules report an anticipated small positive fund balance at 2009/2010 year-end and the plan provides for a positive fund balance averaging \$100,000 in fiscal years 2010/2011 through 2014/2015. *Detailed Revenue, Expenditure and Fund Balance Schedules enclosed.*

Recreation Fund Plan

During the 2009 Budget Work Sessions, the appropriateness of moving the golf course lease revenue to the Recreation fund was discussed and the general consensus seemed to favor this action. However, it was never voted on. By moving the golf lease revenue, in addition to a one-time only transfer of \$143,000 from the General Fund in fiscal year 2009/2010, the negative unrestricted net assets will be immediately eliminated. This proposal should result in positive unrestricted net asset levels through fiscal year 2014/2015 based on the projected revenues. *Detailed Revenue, Expense and Net Asset Schedules attached..*

An alternative to the proposed transfer that would also solve the problem would be to move the lease revenue from the batting cages, putt-putt golf, driving range and soccer dome to the recreation fund. However, that would result in an annual increase in Recreation Revenue and decrease in General Fund revenue of about \$200,000. We think the Recreation problem can be solved with just a one time transfer and recommend that action.

It is recommended the following budget amendment resolutions be approved by the Commission:

Be it Resolved that the City Commission hereby approves the 2009/2010 budget transfer from the General Fund (an increase in use of General Fund fund Balance) to the State Construction Fund, in the amount of \$142,000, to cover the short-fall created in the 2008/2009 fiscal year.

Be it Resolved that the City Commission hereby approves the 2009/2010 budget transfer from the General Fund to the Recreation Fund in the amount of \$143,000, to help cover the short-fall created in the 2008/2009 fiscal year. Additionally, the annual Golf Course Lease revenue in the amount of approximately \$25,000 will be recorded in the Recreation Fund as opposed to the General Fund; both resulting in an increase in use of General Fund fund balance.

Respectfully Submitted,



Julie Rudd
Director of Finance

Approved,



Donald E. Johnson
City Manager

282 STATE CONSTRUCTION CODE
000 REVENUE

REVENUE, EXPENDITURE & FUND BALANCE SUMMARY TABLE

	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
Beginning Fund Balance	(164,570)	282	50,050	88,372	113,558	125,753
Revenues and transfers from other fund	1,664,731	1,576,994	1,593,675	1,602,373	1,611,338	1,620,594
Expenditures and transfers to other fund	1,499,879	1,527,226	1,555,353	1,577,187	1,599,143	1,623,223
Net Change in Fund Balance	164,852	49,768	38,322	25,186	12,195	(2,629)
Ending Fund Balance	282	50,050	88,372	113,558	125,753	123,124

Account Classifications	ACCOUNT NUMBER	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Original Budget	2009-2010 Adjusted Budget (Dec)	2009-2010 Six Month Actual	2009-2010 Estimated Year End	2010-2011 Projected Budget	2011-2012 Projected Budget	2012-2013 Projected Budget	2013-2014 Projected Budget	2014-2015 Projected Budget
47721	BUILDER REGISTRATION 282.000.47721	7,952	7,475	7,894	7,000	7,000	4,625	9,000	9,036	9,108	9,145	9,181	9,218
47722	ELECTRICAL REGISTRATI 282.000.47722	4,420	4,376	4,405	4,000	4,000	1,980	4,000	4,016	4,048	4,064	4,081	4,097
47723	MECHANICAL REGISTRAT 282.000.47723	6,665	3,995	2,124	4,000	4,000	1,595	4,000	4,016	4,048	4,064	4,081	4,097
47724	SIGN ERECTOR LICENSE 282.000.47724	2,235	2,530	2,695	2,000	2,000	1,050	2,000	2,008	2,024	2,032	2,040	2,048
47729	MISC INSPECTION REGIS 282.000.47729	2,596	7,015	5,826	6,000	6,000	3,016	6,000	6,024	6,072	6,097	6,121	6,145
47737	REFRIGERATION JOURNE 282.000.47737	-	-	1,220	-	-	-	-	-	-	-	-	-
47801	BUILDING PERMITS 282.000.47801	1,087,294	747,443	613,424	1,000,000	1,000,000	434,153	1,000,000	1,004,000	1,012,048	1,016,096	1,020,161	1,024,241
47802	ELECTRICAL PERMITS 282.000.47802	198,456	107,231	108,995	120,000	120,000	70,006	160,000	160,640	161,928	162,575	163,226	163,879
47803	HEATING PERMITS 282.000.47803	129,544	115,271	84,418	120,000	120,000	62,340	135,000	135,540	136,626	137,173	137,722	138,273
47804	PLUMBING PERMITS 282.000.47804	102,756	54,020	42,473	75,000	75,000	31,236	75,000	75,300	75,904	76,207	76,512	76,818
47805	SIGN PERMITS 282.000.47805	9,225	12,822	9,922	12,000	12,000	7,950	18,000	18,072	18,217	18,290	18,363	18,436
47806	REFRIGERATION PERMIT: 282.000.47806	51,026	(96)	-	-	-	-	-	-	-	-	-	-
47807	SEWER PERMITS 282.000.47807	60,454	50,663	46,180	60,000	60,000	22,056	60,000	60,240	60,723	60,966	61,210	61,454
47808	SPECIAL INSPECTION PEI 282.000.47808	-	-	-	-	-	-	-	-	-	-	-	-
47809	BOND FORFEITURE 282.000.47809	-	-	3,050	-	-	4,550	4,550	4,568	4,605	4,623	4,642	4,660
47899	MISCELLANEOUS PERMIT 282.000.47899	-	-	200	-	-	-	-	-	-	-	-	-
62800	BOARDS OF APPEAL CHA 282.000.62800	2,850	(300)	-	-	-	-	-	-	-	-	-	-
62801	CONTRACTUAL INSPECTI 282.000.62801	-	-	-	-	-	14,030	28,060	56,344	56,796	57,023	57,251	57,480
62805	WRECKING/DEMOLITION 282.000.62805	-	58,722	(6,270)	-	-	-	-	-	-	-	-	-
62806	SITE PLAN REVIEWS 282.000.62806	-	-	-	-	-	-	-	-	-	-	-	-
67100	MISCELLANEOUS REVENI 282.000.67100	12,271	27,087	24,778	10,000	10,000	17,121	17,121	17,189	17,327	17,397	17,466	17,536
69700	USE OF FUND BALANCE 282.000.69700	-	-	-	-	151,426	-	-	-	-	-	-	-
	CERTIFICATE OF OCCUPANCY - RESALE TRANSFER FROM GF	-	-	-	-	-	-	142,000	20,000	24,200	26,620	29,282	32,210
TOTAL		1,677,744	1,198,254	951,334	1,420,000	1,571,426	675,708	1,664,731	1,576,994	1,593,675	1,602,373	1,611,338	1,620,594

Emagine Theatre estimated at \$225k for March 2010
 Significant Beaumont Hospital revenues are very possible yet conservatively estimated based on minimal improvements
 Senior Assisted Housing is not incorporated into the estimated revenues yet may possibly bring \$200k in 2010

282 STATE CONSTRUCTION CODE
371 INSPECTION

Account Classifications		2006-2007	2007-2008	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	
ACCOUNT NUMBER		Actual	Actual	Actual	Original Budget	Adjusted Budget (Dec)	Month Actual	Estimated Year End	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	
70203	WAGES - PERMANENT	282.371.70203	515,756	635,421	667,236	490,457	575,942	317,447	575,483	573,071	591,315	606,098	621,250	636,782
70204	WAGES - TEMPORARY	282.371.70204	18,501	13,842	5,809	42,450	42,450	713	1,426	42,450	42,450	42,450	42,450	42,450
70300	WAGES - OVERTIME	282.371.70300	10,567	755	154	22,500	22,500	18	36	22,500	22,500	22,500	22,500	22,500
70401	LONGEVITY PAY	282.371.70401	3,250	3,156	4,250	3,125	3,583	5,000	5,000	4,000	4,250	4,750	4,750	5,750
70402	SICK LEAVE PAY	282.371.70402	7,234	4,771	5,960	6,040	8,518	-	8,518	7,742	10,113	10,365	10,625	10,890
70407	DUPLICATE HEALTH C	282.371.70407	4,800	6,990	7,200	3,600	5,600	3,400	5,800	4,800	4,800	4,800	4,800	4,800
70500	DEFERRED COMP - E	282.371.70500	1,612	1,944	2,207	2,198	2,198	1,100	2,198	2,293	2,409	2,469	2,531	2,594
70601	RETIREMENT CONTRI	282.371.70601	107,361	114,420	125,533	103,191	120,408	66,667	120,007	113,182	112,434	112,312	112,173	112,183
70603	OPEB CONTRIBUTION	282.371.70603	-	178,552	262,787	195,419	228,023	127,688	229,844	214,341	212,924	212,693	212,430	212,448
70901	MEAL ALLOWANCE	282.371.70901	-	-	-	-	-	-	-	-	-	-	-	-
70902	UNIFORM/CLEANING	282.371.70902	-	-	-	-	-	-	-	-	-	-	-	-
70905	BOOT ALLOWANCE	282.371.70905	-	275	330	110	165	330	330	165	165	165	165	165
71101	FICA	282.371.71101	51,975	53,415	52,595	43,642	50,564	25,302	50,564	50,262	51,867	53,040	54,241	55,473
71102	UNEMPLOYMENT CO	282.371.71102	761	832	519	657	700	3	700	701	704	708	712	716
71201	GROUP MEDICAL IN	282.371.71201	96,555	100,895	98,977	80,201	80,325	49,792	94,060	86,695	93,631	98,312	103,228	108,389
71203	GROUP DENTAL IN	282.371.71203	9,549	8,996	8,527	6,160	6,919	4,299	6,919	6,919	7,127	7,483	7,857	8,250
71204	GROUP LIFE INSUR	282.371.71204	345	2,264	2,267	1,663	1,870	1,067	1,870	1,871	1,889	1,984	2,083	2,187
71206	WORKERS COMPENS	282.371.71206	13,932	13,476	14,103	10,185	13,259	6,441	13,259	12,369	12,910	13,193	13,483	13,781
72701	OFFICE SUPPLIES	282.371.72701	5,826	1,312	1,846	7,000	7,000	507	1,500	1,500	1,500	1,500	1,500	1,500
72702	OFFICE EQUIP/FURN	282.371.72702	2,030	-	-	7,000	7,000	-	500	500	500	500	500	500
72900	BOOKS, SUBSCRIPTI	282.371.72900	664	1,456	582	3,000	3,000	182	500	500	500	500	500	500
73001	UNIFORM CLOTHING	282.371.73001	177	12	-	1,000	1,000	-	-	-	-	-	-	-
73002	SAFETY CLOTHING	282.371.73002	646	164	100	1,500	1,500	-	-	-	-	-	-	-
79900	MISCELLANEOUS O	282.371.79900	29	325	1,101	2,000	2,000	410	1,500	1,500	1,500	1,500	1,500	1,500
80100	CONTRACTED WORKE	282.371.80100	8,276	4,701	3,545	2,000	2,000	655	2,000	2,000	2,000	2,000	2,000	2,000
80800	AUDIT SERVICES	282.371.80800	994	690	1,177	1,104	1,104	305	1,104	1,104	1,104	1,104	1,104	1,104
81201	PROPERTY & CASUAL	282.371.81201	69,519	36,305	31,685	33,880	33,880	24,805	33,880	33,880	33,880	33,880	33,880	33,880
82500	MISCELLANEOUS CO	282.371.82500	18,481	7,950	13,184	-	-	-	-	-	-	-	-	-
82701	COPIER REPAIR & MA	282.371.82701	-	-	-	-	-	-	-	-	-	-	-	-
82799	OFFICE EQUIP/FURN	282.371.82799	-	-	-	-	-	-	-	-	-	-	-	-
83200	CLEANING & JANITOR	282.371.83200	86	62	-	-	-	-	-	-	-	-	-	-
85107	TELEPHONE SERVICE	282.371.85107	6,323	5,396	5,310	9,000	9,000	2,592	9,000	9,000	9,000	9,000	9,000	9,000
85600	PRINTING & DOCUMEN	282.371.85600	10,309	1,053	11,028	10,000	10,000	756	10,000	10,000	10,000	10,000	10,000	10,000
86101	TRAINING & EDUCATI	282.371.86101	5,940	3,431	1,800	6,000	6,000	2,075	6,000	6,000	6,000	6,000	6,000	6,000
86200	MEETING & CONFERE	282.371.86200	4,519	229	1,779	3,000	3,000	-	-	-	-	-	-	-
86300	TRAVEL COSTS	282.371.86300	290	593	238	2,000	2,000	-	-	-	-	-	-	-
86500	DUES & MEMBERSHIP	282.371.86500	1,710	1,070	805	1,500	1,500	-	-	-	-	-	-	-
87501	ADVERTISING & LEGA	282.371.87501	752	-	500	500	500	-	-	-	-	-	-	-
90200	OPEB COST DISTRIBU	282.371.90200	173,294	-	-	-	-	-	-	-	-	-	-	-
92200	MOTOR POOL VEHI	282.371.92200	55,178	77,538	24,314	41,765	41,765	20,880	41,765	41,765	41,765	41,765	41,765	41,765
92601	ADMINISTRATIVE CHA	282.371.92601	188,442	169,904	198,226	157,716	157,716	78,858	157,716	157,716	157,716	157,716	157,716	157,716
92800	INFORMATION SYSTE	282.371.92800	23,830	83,700	80,199	78,400	78,400	39,198	78,400	78,400	78,400	78,400	78,400	78,400
93211	TRANSFER TO PUBLIC	282.371.93211	-	-	-	-	-	-	-	-	-	-	-	-
94000	OFFICE SPACE RENT	282.371.94000	40,000	-	80,000	40,000	40,000	-	40,000	40,000	40,000	40,000	40,000	40,000
96400	BANK SERVICE CHAR	282.371.96400	-	-	2,171	-	-	1,595	-	-	-	-	-	-
97000	CAPITAL OUTLAY	282.371.97000	-	27,235	9,680	-	-	-	-	-	-	-	-	-
TOTAL			1,459,513	1,563,130	1,727,224	1,419,963	1,571,389	782,085	1,499,879	1,527,226	1,555,353	1,577,187	1,599,143	1,623,223

508 RECREATION
000 REVENUE

	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
Beginning Unrestricted Net Assets	(159,378)	36	14,455	22,762	27,517	28,567
Revenues and transfers from other funds	797,769	669,569	669,569	669,569	669,569	669,569
Expenditures and transfers to other funds	728,355	745,150	751,262	754,814	758,519	762,612
Net Change in Net Assets	69,414	(75,581)	(81,693)	(85,245)	(88,950)	(93,043)
Ending Unrestricted Net Assets	36	14,455	22,762	27,517	28,567	25,524

NOTE: To come to this unrestricted amount, I added back in depreciation because depreciation does not reduce restricted fund balance

Account Classifications	ACCOUNT NUMBER	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Original Budget	2009-2010 Adjusted Budget (Dec)	2009-2010 Six Month Actual	2009-2010 Estimated Year End	2010-2011 Dept Request	2010-2011 Projected Budget	2011-2012 Projected Budget	2012-2013 Projected Budget	2013-2014 Projected Budget	2014-2015 Projected Budget
62701 RECREATION - CULTURAL EVENTS REVENUE	508.000.62701	39,055	24,235	19,905	30,000	30,000	2,070	25,000	30,000	30,000	30,000	30,000	30,000	30,000
62710 RECREATION - YOUTH SPORTS CHARGES	508.000.62710	21,807	27,325	31,865	25,000	25,000	8,816	25,000	25,000	25,000	25,000	25,000	25,000	25,000
62711 RECREATION - YOUTH ENRICHMENT PROG CHGS	508.000.62711	133,647	113,138	132,921	125,000	125,000	76,508	125,000	125,000	125,000	125,000	125,000	125,000	125,000
62712 RECREATION - DAY CAMP CHARGES	508.000.62712	32,653	40,077	44,795	41,600	41,600	3,480	50,000	41,600	41,600	41,600	41,600	41,600	41,600
62720 RECREATION - ADULT SPORTS LEAGUE CHARGES	508.000.62720	57,160	58,298	57,504	73,200	73,200	17,344	60,000	73,200	73,200	73,200	73,200	73,200	73,200
62721 RECREATION - ADULT ENRICHMENT PROG CHGS	508.000.62721	10,923	29,261	4,317	30,000	30,000	6,796	30,000	30,000	30,000	30,000	30,000	30,000	30,000
62723 RECREATION - ADULT FITNESS PROG CHARGES	508.000.62723	173,759	165,733	152,633	160,000	160,000	83,730	160,000	160,000	160,000	160,000	160,000	160,000	160,000
65180 RECREATION - FACILITY RENTALS-OUTDOORS	508.000.65180	29,366	31,952	25,787	35,000	35,000	23,597	30,000	35,000	35,000	35,000	35,000	35,000	35,000
67005 RECREATION - FACILITY RENTAL-INDOORS	508.000.67005	50,494	50,249	44,522	44,050	44,050	18,388	44,050	44,050	44,050	44,050	44,050	44,050	44,050
67006 SALTER CENTER LEASE REVENUE	508.000.67006	53,181	57,345	61,915	62,719	62,719	64,234	62,719	62,719	62,719	62,719	62,719	62,719	62,719
67501 DONATIONS	508.000.67501	-	-	-	-	-	-	-	-	-	-	-	-	-
67550 DONATIONS - SUMMER CONCERTS	508.000.67550	3,025	-	-	-	-	-	-	-	-	-	-	-	-
67000 WORDON PARK CELL TOWER RENTAL	508.000.67000	-	-	-	18,000	18,000	-	18,000	18,000	18,000	18,000	18,000	18,000	18,000
69901 TRANSFER FROM GENERAL FUND	508.000.69901	-	-	-	-	-	-	143,000	-	-	-	-	-	-
69925 TRANSFER FROM CDBG	508.000.69925	-	-	-	-	-	-	-	-	-	-	-	-	-
69952 TRANSFER FROM SALTER COMM CTR CONSTRUCT	508.000.69952	-	-	-	-	-	-	-	-	-	-	-	-	-
66706 GOLF COURSE LEASE	508.000.66706	-	-	-	-	-	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000
TOTAL		605,070	597,613	576,164	644,569	644,569	304,963	797,769	669,569	669,569	669,569	669,569	669,569	669,569

Moved the Golf Course Lease revenue from General Fund to Recreation Fund
One time transfer from the General Fund to the Recreation Fund

508 RECREATION

751 RECREATION

Account Classifications		ACCOUNT NUMBER	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Original Budget	2009-2010 Adjusted Budget	2009-2010 Six Month Actual	2009-2010 Estimated Year End	2010-2011 Projected Budget	2011-2012 Projected Budget	2012-2013 Projected Budget	2013-2014 Projected Budget	2014-2015 Projected Budget
70203	WAGES - PERMANENT	08.751.702C	37,471	107,775	101,524	83,968	83,968	41,280	83,968	86,067	89,641	91,882	94,179	96,533
70204	WAGES - TEMPORARY	08.751.702C	84,427	84,554	74,575	79,310	79,310	40,635	79,310	79,310	79,310	79,310	79,310	79,310
70300	WAGES - OVERTIME	08.751.703C	350	45	100	1,000	1,000	571	1,000	1,000	1,000	1,000	1,000	1,000
70401	LONGEVITY PAY	08.751.704C	749	743	796	728	728	728	728	728	910	910	910	1,091
70402	SICK LEAVE PAY	08.751.704C	4,385	1,468	(1,524)	1,890	1,890	-	1,890	1,938	2,069	2,120	2,173	2,228
70500	DEFERRED COMP - EMPL	08.751.705C	823	1,041	1,018	812	812	399	812	832	875	896	919	942
70601	RETIREMENT CONTRIBUT	08.751.706C	15,567	19,595	18,863	17,152	17,152	8,683	17,152	17,023	17,095	17,061	17,039	17,045
70603	OPEB CONTRIBUTIONS	08.751.706C	-	30,574	39,492	32,483	32,483	16,631	32,483	32,238	32,373	32,309	32,268	32,279
71101	FICA	08.751.711C	13,886	15,247	13,422	12,830	12,830	6,480	12,830	12,995	13,296	13,475	13,658	13,846
71102	UNEMPLOYMENT COMPEI	08.751.711C	638	517	365	448	448	104	448	448	449	450	450	451
71201	GROUP MEDICAL INSURAN	08.751.712C	21,298	26,920	23,732	19,586	19,586	10,078	19,586	19,586	21,153	22,211	23,321	24,487
71203	GROUP DENTAL INSURAN	08.751.712C	1,735	2,010	1,797	1,412	1,412	751	1,412	1,412	1,454	1,527	1,603	1,683
71204	GROUP LIFE INSURANCE	08.751.712C	20	412	368	302	302	150	302	302	305	321	337	354
71206	WORKERS COMPENSATIC	08.751.712C	2,755	2,571	2,108	2,226	2,226	1,342	2,226	2,235	2,296	2,306	2,316	2,327
72701	OFFICE SUPPLIES	08.751.727C	789	1,529	193	-	-	216	216	-	-	-	-	-
72702	OFFICE EQUIP/FURNITUR	08.751.727C	-	-	-	-	-	-	-	-	-	-	-	-
78500	PROGRAM SUPPLIES	08.751.785C	10,795	17,076	16,965	14,000	14,000	6,144	14,000	14,000	14,000	14,000	14,000	14,000
79900	MISCELLANEOUS OPERAT	08.751.799C	211	230	25	-	-	-	-	-	-	-	-	-
80100	CONTRACTED WORKER S	08.751.801C	54,924	56,341	56,441	65,000	65,000	25,161	50,000	65,000	65,000	65,000	65,000	65,000
80800	AUDIT SERVICES	08.751.808C	511	296	505	540	540	131	540	540	540	540	540	540
81201	PROPERTY & CASUALTY	08.751.812C	4,556	11,281	8,449	10,042	10,042	6,615	10,042	10,042	10,042	10,042	10,042	10,042
82500	MISCELLANEOUS CONTR	08.751.825C	162,072	135,022	124,725	135,000	135,000	101,345	165,000	165,000	165,000	165,000	165,000	165,000
82701	COPIER REPAIR & MAINT	08.751.827C	-	-	-	-	-	-	-	-	-	-	-	-
85107	TELEPHONE SERVICE	08.751.851C	650	457	389	-	-	217	217	-	-	-	-	-
85600	PRINTING & DOCUMENT	08.751.856C	-	-	-	-	-	-	-	-	-	-	-	-
86300	TRAVEL COSTS	08.751.863C	58	93	-	-	-	-	-	-	-	-	-	-
86500	DUES & MEMBERSHIPS	08.751.865C	-	-	20	300	300	-	-	300	300	300	300	300
89900	MISCELLANEOUS EQUIPM	08.751.899C	670	53	472	-	-	39	39	-	-	-	-	-
90200	OPEB COST DISTRIBUTIO	08.751.902C	20,656	-	-	-	-	-	-	-	-	-	-	-
92600	ADMINISTRATIVE CHARG	08.751.926C	44,336	59,801	90,205	72,121	72,121	36,060	72,121	72,121	72,121	72,121	72,121	72,121
92800	INFORMATION SYSTEMS	08.751.928C	13,140	24,400	20,710	15,100	15,100	7,548	15,100	15,100	15,100	15,100	15,100	15,100
96400	BANK SERVICE CHARGES	08.751.964C	-	-	4,077	2,500	2,500	1,262	2,500	2,500	2,500	2,500	2,500	2,500
TOTALS			497,472	600,051	599,812	568,750	568,750	312,570	583,922	600,717	606,829	610,381	614,086	618,179

508 RECREATION
000 REVENUE

	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
Beginning Unrestricted Net Assets	(159,378)	31,073	196,329	355,473	511,065	662,952
Revenues and transfers from other funds	828,806	820,406	820,406	820,406	820,406	820,406
Expenditures and transfers to other funds	728,355	745,150	751,262	754,814	758,519	762,612
Net Change in Net Assets	100,451	75,256	69,144	65,592	61,887	57,794
Ending Unrestricted Net Assets	31,073	196,329	355,473	511,065	662,952	810,746

NOTE: To come to this unrestricted amount, I added back in depreciation because depreciation does not reduce restricted fund balance

Account Classifications	ACCOUNT NUMBER	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Original Budget	2009-2010 Adjusted Budget (Dec)	2009-2010 Six Month Actual	2009-2010 Estimated Year End	2010-2011 Dept Request	2010-2011 Projected Budget	2011-2012 Projected Budget	2012-2013 Projected Budget	2013-2014 Projected Budget	2014-2015 Projected Budget
62701 RECREATION - CULTURAL EVENTS REVENUE	508.000.62701	39,055	24,235	19,905	30,000	30,000	2,070	25,000	25,000	25,000	25,000	25,000	25,000	25,000
62710 RECREATION - YOUTH SPORTS CHARGES	508.000.62710	21,807	27,325	31,865	25,000	25,000	8,816	25,000	25,000	25,000	25,000	25,000	25,000	25,000
62711 RECREATION - YOUTH ENRICHMENT PROG CHGS	508.000.62711	133,647	113,138	132,921	125,000	125,000	76,508	125,000	125,000	125,000	125,000	125,000	125,000	125,000
62712 RECREATION - DAY CAMP CHARGES	508.000.62712	32,653	40,077	44,795	41,600	41,600	3,480	50,000	41,600	41,600	41,600	41,600	41,600	41,600
62720 RECREATION - ADULT SPORTS LEAGUE CHARGES	508.000.62720	57,160	58,298	57,504	73,200	73,200	17,344	60,000	60,000	60,000	60,000	60,000	60,000	60,000
62721 RECREATION - ADULT ENRICHMENT PROG CHGS	508.000.62721	10,923	29,261	4,317	30,000	30,000	6,796	30,000	30,000	30,000	30,000	30,000	30,000	30,000
62723 RECREATION - ADULT FITNESS PROG CHARGES	508.000.62723	173,759	165,733	152,633	160,000	160,000	83,730	160,000	160,000	160,000	160,000	160,000	160,000	160,000
65180 RECREATION - FACILITY RENTALS-OUTDOORS	508.000.65180	29,366	31,952	25,787	35,000	35,000	23,597	30,000	30,000	30,000	30,000	30,000	30,000	30,000
67005 RECREATION - FACILITY RENTAL-INDOORS	508.000.67005	50,494	50,249	44,522	44,050	44,050	18,388	44,050	44,050	44,050	44,050	44,050	44,050	44,050
67006 SALTER CENTER LEASE REVENUE	508.000.67006	53,181	57,345	61,915	62,719	62,719	64,234	62,719	62,719	62,719	62,719	62,719	62,719	62,719
67501 DONATIONS	508.000.67501	-	-	-	-	-	-	-	-	-	-	-	-	-
67550 DONATIONS - SUMMER CONCERTS	508.000.67550	3,025	-	-	-	-	-	-	-	-	-	-	-	-
67000 WORDON PARK CELL TOWER RENTAL	508.000.67000	-	-	-	18,000	18,000	-	18,000	18,000	18,000	18,000	18,000	18,000	18,000
69901 TRANSFER FROM GENERAL FUND	508.000.69901	-	-	-	-	-	-	-	-	-	-	-	-	-
69925 TRANSFER FROM CDBG	508.000.69925	-	-	-	-	-	-	-	-	-	-	-	-	-
69952 TRANSFER FROM SALTER COMM CTR CONSTRUCT	508.000.69952	-	-	-	-	-	-	-	-	-	-	-	-	-
66701 GRAND SLAM LEASE	508.000.66701	-	-	-	-	-	-	14,000	14,000	14,000	14,000	14,000	14,000	14,000
66702 TOTAL SOCCER LEASE	508.000.66702	-	-	-	-	-	-	78,037	78,037	78,037	78,037	78,037	78,037	78,037
66703 PUTT PUTT GOLF LEASE	508.000.66703	-	-	-	-	-	-	40,000	40,000	40,000	40,000	40,000	40,000	40,000
66704 DRIVING RANGE LEASE	508.000.66704	-	-	-	-	-	-	67,000	67,000	67,000	67,000	67,000	67,000	67,000
TOTAL		605,070	597,613	576,164	644,569	644,569	304,963	828,806	820,406	820,406	820,406	820,406	820,406	820,406

Moved Grand Slam lease, Putt Putt Golf Lease, Driving Range lease from General Fund to Recreation Fund

508 RECREATION

751 RECREATION

Account Classifications		ACCOUNT NUMBER	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Original Budget	2009-2010 Adjusted Budget	2009-2010 Six Month Actual	2009-2010 Estimated Year End	2010-2011 Projected Budget	2011-2012 Projected Budget	2012-2013 Projected Budget	2013-2014 Projected Budget	2014-2015 Projected Budget
70203	WAGES - PERMANENT	08.751.702C	37,471	107,775	101,524	83,968	83,968	41,280	83,968	86,067	89,641	91,882	94,179	96,533
70204	WAGES - TEMPORARY	08.751.702C	84,427	84,554	74,575	79,310	79,310	40,635	79,310	79,310	79,310	79,310	79,310	79,310
70300	WAGES - OVERTIME	08.751.703C	350	45	100	1,000	1,000	571	1,000	1,000	1,000	1,000	1,000	1,000
70401	LONGEVITY PAY	08.751.704C	749	743	796	728	728	728	728	728	910	910	910	1,091
70402	SICK LEAVE PAY	08.751.704C	4,385	1,468	(1,524)	1,890	1,890	-	1,890	1,938	2,069	2,120	2,173	2,228
70500	DEFERRED COMP - EMPL	08.751.705C	823	1,041	1,018	812	812	399	812	832	875	896	919	942
70601	RETIREMENT CONTRIBUT	08.751.706C	15,567	19,595	18,863	17,152	17,152	8,683	17,152	17,023	17,095	17,061	17,039	17,045
70603	OPEB CONTRIBUTIONS	08.751.706C	-	30,574	39,492	32,483	32,483	16,631	32,483	32,238	32,373	32,309	32,268	32,279
71101	FICA	08.751.711C	13,886	15,247	13,422	12,830	12,830	6,480	12,830	12,995	13,296	13,475	13,658	13,846
71102	UNEMPLOYMENT COMPEI	08.751.711C	638	517	365	448	448	104	448	448	449	450	450	451
71201	GROUP MEDICAL INSURAN	08.751.712C	21,298	26,920	23,732	19,586	19,586	10,078	19,586	19,586	21,153	22,211	23,321	24,487
71203	GROUP DENTAL INSURAN	08.751.712C	1,735	2,010	1,797	1,412	1,412	751	1,412	1,412	1,454	1,527	1,603	1,683
71204	GROUP LIFE INSURANCE	08.751.712C	20	412	368	302	302	150	302	302	305	321	337	354
71206	WORKERS COMPENSATIC	08.751.712C	2,755	2,571	2,108	2,226	2,226	1,342	2,226	2,235	2,296	2,306	2,316	2,327
72701	OFFICE SUPPLIES	08.751.727C	789	1,529	193	-	-	216	216	-	-	-	-	-
72702	OFFICE EQUIP/FURNITUR	08.751.727C	-	-	-	-	-	-	-	-	-	-	-	-
78500	PROGRAM SUPPLIES	08.751.785C	10,795	17,076	16,965	14,000	14,000	6,144	14,000	14,000	14,000	14,000	14,000	14,000
79900	MISCELLANEOUS OPERAT	08.751.799C	211	230	25	-	-	-	-	-	-	-	-	-
80100	CONTRACTED WORKER S	08.751.801C	54,924	56,341	56,441	65,000	65,000	25,161	50,000	65,000	65,000	65,000	65,000	65,000
80800	AUDIT SERVICES	08.751.808C	511	296	505	540	540	131	540	540	540	540	540	540
81201	PROPERTY & CASUALTY	08.751.812C	4,556	11,281	8,449	10,042	10,042	6,615	10,042	10,042	10,042	10,042	10,042	10,042
82500	MISCELLANEOUS CONTR	08.751.825C	162,072	135,022	124,725	135,000	135,000	101,345	165,000	165,000	165,000	165,000	165,000	165,000
82701	COPIER REPAIR & MAINT	08.751.827C	-	-	-	-	-	-	-	-	-	-	-	-
85107	TELEPHONE SERVICE	08.751.851C	650	457	389	-	-	217	217	-	-	-	-	-
85600	PRINTING & DOCUMENT C	08.751.856C	-	-	-	-	-	-	-	-	-	-	-	-
86300	TRAVEL COSTS	08.751.863C	58	93	-	-	-	-	-	-	-	-	-	-
86500	DUES & MEMBERSHIPS	08.751.865C	-	-	20	300	300	-	-	300	300	300	300	300
89900	MISCELLANEOUS EQUIPM	08.751.899C	670	53	472	-	-	39	39	-	-	-	-	-
90200	OPEB COST DISTRIBUTIO	08.751.902C	20,656	-	-	-	-	-	-	-	-	-	-	-
92600	ADMINISTRATIVE CHARGE	08.751.926C	44,336	59,801	90,205	72,121	72,121	36,060	72,121	72,121	72,121	72,121	72,121	72,121
92800	INFORMATION SYSTEMS	08.751.928C	13,140	24,400	20,710	15,100	15,100	7,548	15,100	15,100	15,100	15,100	15,100	15,100
96400	BANK SERVICE CHARGES	08.751.964C	-	-	4,077	2,500	2,500	1,262	2,500	2,500	2,500	2,500	2,500	2,500
TOTALS			497,472	600,051	599,812	568,750	568,750	312,570	583,922	600,717	606,829	610,381	614,086	618,179

