RECREATION FUND

STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE
RECREATION (CENTRE) FUND
City of Rolla
Fiscal Year 2024 - 2025

	Audit 2022	Audit 2023	Estimated 2024	Approved 2025
REVENUES				
Taxes	0	318	125	150
Charges for Services	851,341	700,280	347,700	104,000
Other Income	212	718	0	0
Total Revenues	**851,553**	**701,316**	**347,825**	**104,150**
EXPENDITURES				
Personnel	10,209	6,658	6,375	6,375
Supplies & Bldg. Mntc.	186	216	150	150
Services	621,216	713,102	623,035	476,060
Maintenance & Imp.	2,649	790	40,700	12,500
Capital Expenditures	49,399	60,671	246,062	48,200
Total Expenditures	**683,659**	**781,438**	**916,322**	**543,285**
EXCESS OF REVENUES OVER EXPENDITURES	**167,894**	**(80,121)**	**(568,497)**	**(439,135)**
FUND TRANSFERS				
From General Fund	0	0	573,375	435,000
Prior Yr Def - From GF	0	0	276,625	0
TOTAL REVENUES OVER EXPENDITURES	**167,894**	**(80,121)**	**281,503**	**(4,135)**
BEGINNING FUND BALANCE (10/1)	**(364,396)**	**(196,502)**	**(276,623)**	**4,880**
ENDING FUND BALANCE (9/30)	**(196,502)**	**(276,623)**	**4,880**	**745**
RESTRICTED CASH	**-**	**-**	**-**	**-**
PROJECTED UNRESTRICTED CASH	**(196,502)**	**(276,623)**	**4,880**	**745**

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

Account Titles	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Approved
Sales Tax	$ -	$ 318.26	$ 125.00	$ 150.00
Federal & State Grants	$ -	$ -	$ -	$ -
Interest Income	$ 2.47	$ -	$ -	$ -
Lease Purchase Rev	$ -	$ -	$ -	$ -
Sale of Surplus Property	$ 210.00	$ 718.00	$ -	$ -
Reim/Donations	$ -	$ -	$ -	$ -
Miscellaneous Income	$ -	$ -	$ -	$ -
Guest Svcs Programs	$ -	$ -	$ -	$ -
Guest Svcs Resale	$ -	$ -	$ -	$ -
Guest Svcs Passes	$ 1,341.00	$ 5,240.00	$ 7,500.00	$ 4,000.00
Guest Svcs Day Passes	$ -	$ -	$ -	$ -
Guest Svcs Rentals	$ -	$ -	$ -	$ -
Recreation Programs	$ -	$ -	$ -	$ -
Aquatic Programs	$ -	$ 40.00	$ 200.00	$ -
Aquatics Resale	$ -	$ -	$ -	$ -
Aquatic Rentals	$ -	$ -	$ -	$ -
Fitness Programs	$ -	$ -	$ -	$ -
Admin. Reim/Donations/Rent	$ -	$ -	$ -	$ -
Admin. Misc Income / ARPA	$ 850,000.00	$ 695,000.00	$ 340,000.00	$ 100,000.00
Maint Reim/Donations	$ -	$ -	$ -	$ -
Contri. From G.F.	$ -	$ -	$ 850,000.00	$ 435,000.00
Contri. To G.F.	$ -	$ -	$ -	$ -
			$ -	
FUND TOTAL	**$ 851,553.47**	**$ 701,316.26**	**$ 1,197,825.00**	**$ 539,150.00**

RECREATION (CENTRE) FUND

Recreation (CENTRE) Fund Expenditures

ACCOUNT TITLE	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 ESTIMATED	2024-25 APPROVED
Personnel					
Salary & Wages- Part time	3,291	3,420	3,100	2,500	2,500
Salary & Wages- Overtime	0	0	0	0	0
Empl. Bene.- FICA	252	262	230	175	175
Empl. Bene.- LAGERS	0	0	0	0	0
Empl. Bene.- Life Insurance	0	0	0	0	0
Empl. Bene.- Health Insurance	6,666	2,976	3,700	3,700	3,700
	10,209	**6,658**	**7,030**	**6,375**	**6,375**
Supplies & Bldg. Maintenance					
Supplies & Materials	0	71	75	0	0
Postage	186	145	50	150	150
Telephone	0	0	0	0	0
Utilities	0	0	0	0	0
	186	**216**	**125**	**150**	**150**
Services					
Advertising	0	0	0	500	200
Insurance	20,970	21,252	34,250	47,500	50,825
Professional/Contractual	599,691	691,850	388,000	575,000	425,000
Miscellaneous Expenses / CC Fees	555	0	0	35	35
Technology Services	0	0	0	0	0
	621,216	**713,102**	**422,250**	**623,035**	**476,060**
Maintenance & Improvements					
Petro Products	0	0	0	0	0
Small Tools	0	0	0	3,200	1,000
Equipment Repairs & Mntc.	0	0	0	0	0
Vehicle Maintenance	2,649	482	700	9,500	1,500
Building Repair/Maint Agreements	0	308	100	28,000	10,000
	2,649	**790**	**800**	**40,700**	**12,500**
Capital Expenditures					
Equipment	0	0	0	33,852	10,000
Vehicle	0		0	0	0
Lease Purchases	49,388	60,671	57,100	60,000	38,200
Buildings & Grounds	11		0	152,210	0
	49,399	**60,671**	**57,100**	**246,062**	**48,200**
TOTAL REC CENTRE EXPEND	**683,659**	**781,438**	**487,305**	**916,322**	**543,285**

The Centre Rolla’s Health & Recreation Complex FY 2025 Budget

	Budgeted	Projected			
	2024	2024	2025	2026	2027
Fitness Center Members					
Total Members	2,252	2,002	2,252	2,402	2,503
Avg. Member Dues	$ 29	$ 32	$ 35	$ 38	$ 41
Revenues					
Membership Dues	$ 835,909	$ 749,677	$ 901,764	$ 1,091,003	$ 1,237,972
Ancillary Services	561,415	431,426	522,115	627,709	712,412
Total Revenues	1,397,324	1,181,103	1,423,879	1,718,712	1,950,384
Operating Expenses					
Fitness Center Salaries and Burden	1,002,492	969,810	902,780	920,835	939,252
Ancillary Salaries and Burden	183,790	151,748	186,240	223,905	254,119
Other Employee Expenses	24,000	37,452	8,400	8,568	8,739
General Supplies & Services	5,300	5,629	5,300	5,406	5,514
Environmental Supplies	18,000	19,183	18,000	18,360	18,727
Minor Equipment	9,800	9,318	3,800	3,800	3,800
Operations Software	31,977	36,230	49,775	50,770	51,786
Repairs & Maintenance/Service Contracts	116,017	143,085	121,933	124,372	126,859
Marketing & Collateral	67,200	77,783	85,200	86,904	88,642
Utilities	187,500	189,615	192,900	196,758	200,693
Bank Fees & Misc	42,946	41,904	57,716	68,318	75,347
Management Fee (Base)	96,000	96,000	96,000	96,000	96,000
Management Fee (Incentive)	24,000	12,000	24,000	24,000	24,000
Total Expenses	1,809,022	1,789,757	1,752,043	1,827,996	1,893,479
Net Operating Income	**(411,698)**	**(608,654)**	**(328,165)**	**(109,285)**	**56,905**
Additional City Costs	90,000	111,378	118,000	90,000	90,000
Gym Floor Renovation	-	152,210	-	-	-
Pool R&M	-	-	-	150,000	150,000
Net Income (Loss)	**$ (501,698)**	**$ (872,242)**	**$ (446,165)**	**$ (349,285)**	**$ (183,095)**

2025	1 October	2 November	3 December	4 January	5 February	6 March	7 April	8 May	9 June	10 July	11 August	12 September	2025 Totals
Beginning Billable Members	**2,002**	**2,021**	**2,064**	**2,013**	**2,082**	**2,190**	**2,212**	**2,260**	**2,309**	**2,261**	**2,255**	**2,220**	**2,002**
New	103	98	80	169	190	88	104	153	83	115	128	138	1,448
Bridge/Freeze Changes	(9)	6	(5)	(18)	3	-	21	(13)	(39)	(8)	(50)	(6)	(118)
Terminated	75	61	126	82	85	66	77	90	92	113	113	100	1,080
Ending Billable Members	**2,021**	**2,064**	**2,013**	**2,082**	**2,190**	**2,212**	**2,260**	**2,309**	**2,261**	**2,255**	**2,220**	**2,252**	**2,252**
Revenues													
Membership Dues	69,709	71,207	69,445	71,833	75,560	76,322	77,955	79,659	77,999	77,796	76,586	77,693	901,764
Guest Fees	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	96,000
Locker Rent	75	75	75	75	75	75	75	75	75	75	75	75	900
Enrollment Fees	2,565	2,451	1,995	4,219	4,760	2,195	2,594	3,820	2,081	2,879	3,192	3,449	36,200
Conference Room Rent	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Café	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000
Pro Shop	400	400	400	400	400	400	400	400	400	400	400	400	4,800
Recreation	6,000	6,000	6,000	6,000	6,000	6,500	6,500	6,500	6,500	6,500	6,500	6,500	75,500
Special Programs	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Medical Integration	990	990	990	1,485	1,485	1,485	2,475	2,475	2,475	2,970	2,970	2,970	23,760
Personal Training	7,069	7,389	7,395	7,831	8,028	8,123	8,147	8,239	8,211	8,266	7,951	8,107	94,755
Aquatics	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	132,000
Kid's Zone	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000
Total Revenue	**110,658**	**112,362**	**110,150**	**115,693**	**120,158**	**118,950**	**121,996**	**125,017**	**121,591**	**122,736**	**121,524**	**123,044**	**1,423,879**
Expenses													
Salaries & Burden	75,232	75,232	75,232	75,232	75,232	75,232	75,232	75,232	75,232	75,232	75,232	75,232	902,780
Ancillary Services Expenses	14,491	14,683	14,687	15,157	15,275	15,531	15,962	16,017	16,000	16,241	16,052	16,146	186,240
Other Employee Expenses	700	700	700	700	700	700	700	700	700	700	700	700	8,400
General Supplies & Services	442	442	442	442	442	442	442	442	442	442	442	442	5,300
Environmental Supplies	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
Minor Equipment	317	317	317	317	317	317	317	317	317	317	317	317	3,800
Operations Softwares	4,148	4,148	4,148	4,148	4,148	4,148	4,148	4,148	4,148	4,148	4,148	4,148	49,775
Repairs & Maintenance/Service Contracts	10,161	10,161	10,161	10,161	10,161	10,161	10,161	10,161	10,161	10,161	10,161	10,161	121,933
Marketing & Collateral	7,100	7,100	7,100	7,100	7,100	7,100	7,100	7,100	7,100	7,100	7,100	7,100	85,200
Utilities	16,075	16,075	16,075	16,075	16,075	16,075	16,075	16,075	16,075	16,075	16,075	16,075	192,900
Bank Fees & Miscellaneous	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	57,716
Management Fee (Base)	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	96,000
Management Fee (Incentive)	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000
Total Expense	**144,975**	**145,167**	**145,170**	**145,640**	**145,758**	**146,015**	**146,445**	**146,500**	**146,484**	**146,724**	**146,536**	**146,629**	**1,752,043**
Net Income	**(34,317)**	**(32,805)**	**(35,020)**	**(29,947)**	**(25,600)**	**(27,065)**	**(24,449)**	**(21,483)**	**(24,893)**	**(23,989)**	**(25,011)**	**(23,585)**	**(328,165)**