

# ***Joint Meeting of the City Council Finance Committee and the Recreation Advisory Board***

## ***Sub Committee Agenda***

**Tuesday, May 15<sup>th</sup>  
Recreation Center  
900 West Via Appia  
1:00 PM**

Members of the City Council Finance Committee and the Recreation and Golf Advisory Board will meet to discuss fiscal policy in regards to sales tax, cost recovery and program fee setting.

**RECREATION SENIOR CENTER  
2018 OPERATIONAL BUDGET**

<b>Org</b>	<b>Description</b>	<b>2018 Revised Budget</b>
	<b>Recreation Center Management</b>	
101442	Regular Salaries	70,930.00
101442	Variable Salaries	0.00
101442	Temp/Seasonal Salaries	0.00
101442	Overtime Pay	70.00
101442	FICA Expense	5,080.00
101442	Retirement Contribution	3,900.00
101442	Workers Compensation	1,650.00
101442	Unemployment Compensation	0.00
101442	Medical Insurance	14,520.00
101442	Dental Insurance	1,120.00
101442	Vision Insurance	230.00
101442	Life, AD&D & LTD Insurance	720.00
101442	Employee Assistance Plan	30.00
101442	Operating Supplies-Janitorial	32,400.00
101442	Operating Supplies-Safety	130.00
101442	Non-Capital Furn/Equip/Tools	0.00
101442	Miscellaneous Supplies	0.00
101442	Uniforms and Clothing	0.00
101442	Business and Auto Allowance	0.00
101442	Utility Services-Gas	43,000.00
101442	Utility Services-Electricity	96,480.00
101442	Utility Service-Trash Removal	5,360.00
101442	Utility Service-Haz Waste Disp	520.00
101442	Utility Services-Water	33,410.00
101442	Communication Svcs-Telephone	8,040.00
101442	Communication Svcs-Cell Phone	0.00
101442	Communication Svcs-T1 Line	9,200.00
101442	Prof Serv-Custodial	136,900.00
101442	Prof Serv-Other	620.00
101442	Prof Serv-Pest Control	1,210.00
101442	Parts/Repairs/Maint-Bldgs/Fac	266,320.00
101442	Parts/Repairs/Maint-Equip	8,230.00
101442	Parts/Repairs/Maint-HVAC	13,780.00
101442	Parts/Repairs/Maint-Elevators	5,760.00
101442	Parts/Repairs/Maint-Software	1,040.00
101442	Parts/Repairs/Maint-Painting	780.00
101442	Parts/Repairs/Maint-Fire Syste	3,470.00
101442	Parts/Repairs/Maint-Electrical	2,730.00
101442	Parts/Repairs/Maint-Plumbing	5,480.00
101442	Parts/Repairs/Maint-Lighting	8,750.00
101442	Parts/Repairs/Maint-Pool Syst	2,540.00
101442	Parts/Repairs/Maint-Rec Ctr An	30,000.00
	<b>TOTAL</b>	<b>814,400.00</b>
	<b>General Aquatics</b>	
101721	Regular Salaries	131,430.00
101721	Variable Salaries	155,130.00

**RECREATION SENIOR CENTER  
2018 OPERATIONAL BUDGET**

<b>Org</b>	<b>Description</b>	<b>2018 Revised Budget</b>
101721	Temp/Seasonal Salaries	0.00
101721	Overtime Pay	0.00
101721	FICA Expense	21,710.00
101721	Retirement Contribution	7,240.00
101721	Workers Compensation	2,320.00
101721	Unemployment Compensation	0.00
101721	Medical Insurance	11,890.00
101721	Dental Insurance	2,460.00
101721	Vision Insurance	370.00
101721	Life, AD&D & LTD Insurance	1,340.00
101721	Employee Assistance Plan	60.00
101721	Office Supplies	3,030.00
101721	Computer Supplies	3,170.00
101721	Operating Supplies-Medical	640.00
101721	Operating Supplies-Signs	910.00
101721	Operating Supplies-Safety	1,800.00
101721	Non-Capital Furn/Equip/Tools	8,860.00
101721	Miscellaneous Supplies	5,280.00
101721	Uniforms and Clothing	1,850.00
101721	Resale Merchandise	1,370.00
101721	Printing	18,310.00
101721	Travel	350.00
101721	Business and Auto Allowance	0.00
101721	Dues/Subscriptions/Books	250.00
101721	Communication Svcs-Cell Phone	0.00
101721	Comm Svcs-Internet/Cable	3,060.00
101721	Postage	1,040.00
101721	Prof Serv-Other	40,150.00
101721	Parts/Repairs/Maint-Bldgs/Fac	4,050.00
101721	Parts/Repairs/Maint-Equip	11,030.00
101721	Parts/Repairs/Maint-Copiers	4,070.00
101721	Parts/Repairs/Maint-Software	6,150.00
	<b>TOTAL</b>	<b>449,320.00</b>
	<b>General Aquatics</b>	
101722	Regular Salaries	176,630.00
101722	Variable Salaries	179,740.00
101722	Temp/Seasonal Salaries	0.00
101722	Overtime Pay	7,490.00
101722	FICA Expense	25,140.00
101722	Retirement Contribution	10,130.00
101722	Workers Compensation	2,900.00
101722	Unemployment Compensation	0.00
101722	Medical Insurance	45,790.00
101722	Dental Insurance	3,360.00
101722	Vision Insurance	680.00
101722	Life, AD&D & LTD Insurance	1,800.00
101722	Employee Assistance Plan	90.00

**RECREATION SENIOR CENTER  
2018 OPERATIONAL BUDGET**

<b>Org</b>	<b>Description</b>	<b>2018 Revised Budget</b>
101722	Office Supplies	450.00
101722	Computer Supplies-Software	350.00
101722	Operating Supplies-Chemicals	17,150.00
101722	Operating Supplies-Medical	280.00
101722	Operating Supplies-Signs	280.00
101722	Operating Supplies-Safety	230.00
101722	Non-Capital Furn/Equip/Tools	660.00
101722	Miscellaneous Supplies	1,560.00
101722	Uniforms and Clothing	800.00
101722	Advertising/Marketing	1,100.00
101722	Printing	500.00
101722	Travel	120.00
101722	Business and Auto Allowance	0.00
101722	Dues/Subscriptions/Books	1,260.00
101722	Communication Svcs-Cell Phone	70.00
101722	Education Expense	420.00
101722	Prof Serv-Other	3,180.00
101722	Prof Serv-Rec Cen Contractors	20,000.00
101722	Prof Serv - Red Cross	4,000.00
101722	Parts/Repairs/Maint-Bldgs/Fac	5,000.00
101722	Parts/Repairs/Maint-Equip	5,000.00
101722	Computer Replacement	940.00
	<b><u>TOTAL</u></b>	<b><u>517,100.00</u></b>
	<b>General Fitness</b>	
101723	Regular Salaries	44,490.00
101723	Variable Salaries	77,910.00
101723	Temp/Seasonal Salaries	0.00
101723	Overtime Pay	1,500.00
101723	FICA Expense	9,410.00
101723	Retirement Contribution	2,530.00
101723	Workers Compensation	990.00
101723	Unemployment Compensation	0.00
101723	Medical Insurance	5,030.00
101723	Dental Insurance	380.00
101723	Vision Insurance	90.00
101723	Life, AD&D & LTD Insurance	430.00
101723	Employee Assistance Plan	20.00
101723	Office Supplies	1,300.00
101723	Non-Capital Furn/Equip/Tools	500.00
101723	Miscellaneous Supplies	3,180.00
101723	Uniforms and Clothing	500.00
101723	Advertising/Marketing	1,100.00
101723	Printing	60.00
101723	Travel	280.00
101723	Business and Auto Allowance	0.00
101723	Dues/Subscriptions/Books	680.00
101723	Communication Svcs-Cell Phone	80.00

**RECREATION SENIOR CENTER  
2018 OPERATIONAL BUDGET**

<b>Org</b>	<b>Description</b>	<b>2018 Revised Budget</b>
101723	Education Expense	530.00
101723	Prof Serv-Other	0.00
101723	Prof Serv-Rec Cen Contractors	24,800.00
101723	Prof Serv - Red Cross	1,500.00
101723	Parts/Repairs/Maint-Equip	0.00
101723	Computer Replacement	940.00
	<b><u>TOTAL</u></b>	<b><u>178,230.00</u></b>
	<b>General Youth Act</b>	
101724	Regular Salaries	107,130.00
101724	Variable Salaries	56,380.00
101724	Temp/Seasonal Salaries	46,240.00
101724	Overtime Pay	1,090.00
101724	FICA Expense	16,040.00
101724	Retirement Contribution	5,950.00
101724	Workers Compensation	1,740.00
101724	Unemployment Compensation	0.00
101724	Medical Insurance	21,080.00
101724	Dental Insurance	1,700.00
101724	Vision Insurance	80.00
101724	Life, AD&D & LTD Insurance	1,070.00
101724	Employee Assistance Plan	40.00
101724	Office Supplies	310.00
101724	Non-Capital Furn/Equip/Tools	1,660.00
101724	Miscellaneous Supplies	12,280.00
101724	Uniforms and Clothing	600.00
101724	Advertising/Marketing	1,100.00
101724	Printing	310.00
101724	Travel	290.00
101724	Business and Auto Allowance	0.00
101724	Dues/Subscriptions/Books	580.00
101724	Communication Svcs-Cell Phone	0.00
101724	Rec Center-Special Events	4,000.00
101724	Education Expense	420.00
101724	Program Admission Fees	5,500.00
101724	Youth Advisory Board	1,000.00
101724	Youth Advisory Bd Fundraising	0.00
101724	Prof Serv-Other	4,060.00
101724	Prof Serv-Rec Cen Contractors	34,000.00
101724	Prof Serv - Red Cross	0.00
101724	Parts/Repairs/Maint-Equip	200.00
101724	Computer Replacement	940.00
	<b><u>TOTAL</u></b>	<b><u>325,790.00</u></b>
	<b>General Mem Square</b>	
101725	Regular Salaries	69,090.00
101725	Variable Salaries	1,430.00
101725	Temp/Seasonal Salaries	33,780.00
101725	Overtime Pay	2,500.00

**RECREATION SENIOR CENTER  
2018 OPERATIONAL BUDGET**

<b>Org</b>	<b>Description</b>	<b>2018 Revised Budget</b>
101725	FICA Expense	8,080.00
101725	Retirement Contribution	3,940.00
101725	Workers Compensation	850.00
101725	Unemployment Compensation	0.00
101725	Medical Insurance	16,580.00
101725	Dental Insurance	1,260.00
101725	Vision Insurance	250.00
101725	Life, AD&D & LTD Insurance	700.00
101725	Employee Assistance Plan	30.00
101725	Office Supplies	130.00
101725	Operating Supplies-Chemicals	7,260.00
101725	Operating Supplies-Safety	250.00
101725	Non-Capital Furn/Equip/Tools	740.00
101725	Miscellaneous Supplies	1,180.00
101725	Uniforms and Clothing	800.00
101725	Advertising/Marketing	1,100.00
101725	Printing	0.00
101725	Travel	0.00
101725	Business and Auto Allowance	0.00
101725	Dues/Subscriptions/Books	0.00
101725	Communication Svcs-Cell Phone	160.00
101725	Comm Svcs-Internet/Cable	310.00
101725	Education Expense	430.00
101725	Prof Serv-Other	500.00
101725	Parts/Repairs/Maint-Bldgs/Fac	3,500.00
101725	Parts/Repairs/Maint-Equip	1,500.00
101725	Computer Replacement	940.00
	<b><u>TOTAL</u></b>	<b><u>157,290.00</u></b>
	<b>General YouthSport</b>	
101726	Regular Salaries	88,150.00
101726	Variable Salaries	0.00
101726	Temp/Seasonal Salaries	33,120.00
101726	Overtime Pay	1,510.00
101726	FICA Expense	9,300.00
101726	Retirement Contribution	4,930.00
101726	Workers Compensation	980.00
101726	Unemployment Compensation	0.00
101726	Medical Insurance	17,440.00
101726	Dental Insurance	1,450.00
101726	Vision Insurance	230.00
101726	Life, AD&D & LTD Insurance	880.00
101726	Employee Assistance Plan	30.00
101726	Office Supplies	290.00
101726	Computer Supplies	0.00
101726	Non-Capital Furn/Equip/Tools	200.00
101726	Miscellaneous Supplies	13,980.00
101726	Uniforms and Clothing	0.00

**RECREATION SENIOR CENTER  
2018 OPERATIONAL BUDGET**

<b>Org</b>	<b>Description</b>	<b>2018 Revised Budget</b>
101726	Gas & Oil	0.00
101726	Advertising/Marketing	1,100.00
101726	Printing	0.00
101726	Travel	540.00
101726	Business and Auto Allowance	0.00
101726	Dues/Subscriptions/Books	480.00
101726	Communication Svcs-Cell Phone	80.00
101726	Rentals-Other	2,650.00
101726	Education Expense	440.00
101726	Prof Serv-Other	3,030.00
101726	Prof Serv-Rec Cen Contractors	17,500.00
101726	Computer Replacement	940.00
	<b><u>TOTAL</u></b>	<b><u>199,250.00</u></b>
	<b>General Adult Sports</b>	
101727	Regular Salaries	24,800.00
101727	Variable Salaries	0.00
101727	Temp/Seasonal Salaries	2,210.00
101727	Overtime Pay	170.00
101727	FICA Expense	2,030.00
101727	Retirement Contribution	1,370.00
101727	Workers Compensation	220.00
101727	Unemployment Compensation	0.00
101727	Medical Insurance	3,840.00
101727	Dental Insurance	350.00
101727	Vision Insurance	60.00
101727	Life, AD&D & LTD Insurance	230.00
101727	Employee Assistance Plan	10.00
101727	Office Supplies	150.00
101727	Non-Capital Furn/Equip/Tools	200.00
101727	Miscellaneous Supplies	1,580.00
101727	Uniforms and Clothing	0.00
101727	Advertising/Marketing	1,100.00
101727	Printing	70.00
101727	Travel	130.00
101727	Business and Auto Allowance	0.00
101727	Dues/Subscriptions/Books	80.00
101727	Communication Svcs-Cell Phone	80.00
101727	Education Expense	440.00
101727	Prof Serv-Other	2,340.00
101727	Computer Replacement	940.00
	<b><u>TOTAL</u></b>	<b><u>42,400.00</u></b>
	<b>General Seniors</b>	
101728	Regular Salaries	153,980.00
101728	Variable Salaries	13,420.00
101728	Temp/Seasonal Salaries	0.00
101728	Overtime Pay	590.00
101728	FICA Expense	12,030.00

**RECREATION SENIOR CENTER  
2018 OPERATIONAL BUDGET**

<b>Org</b>	<b>Description</b>	<b>2018 Revised Budget</b>
101728	Retirement Contribution	8,500.00
101728	Workers Compensation	1,310.00
101728	Unemployment Compensation	0.00
101728	Medical Insurance	31,560.00
101728	Dental Insurance	2,710.00
101728	Vision Insurance	480.00
101728	Life, AD&D & LTD Insurance	1,480.00
101728	Employee Assistance Plan	60.00
101728	Office Supplies	610.00
101728	Non-Capital Furn/Equip/Tools	750.00
101728	Miscellaneous Supplies	10,160.00
101728	Uniforms and Clothing	360.00
101728	Auto Expense-Parts & Repairs	400.00
101728	Auto Expense-Tires	0.00
101728	Gas & Oil	600.00
101728	Advertising/Marketing	1,100.00
101728	Printing	3,100.00
101728	Travel	680.00
101728	Business and Auto Allowance	0.00
101728	Dues/Subscriptions/Books	660.00
101728	Utility Services-Gas	4,200.00
101728	Utility Services-Electricity	8,700.00
101728	Communication Svcs-Cell Phone	80.00
101728	Postage	1,690.00
101728	Education Expense	510.00
101728	Other Services and Charges	1,000.00
101728	Prof Serv-Custodial	12,500.00
101728	Prof Serv-Other	2,500.00
101728	Prof Serv-Rec Cen Contractors	6,000.00
101728	Prof Serv-Senior Grants	0.00
101728	Prof Serv- Senior Transport	23,000.00
101728	Prof Serv-Bus Service	20,000.00
101728	Parts/Repairs/Maint-Equip	1,730.00
101728	Vehicle/Equipment Replacement	0.00
101728	Computer Replacement	940.00
	<b><u>TOTAL</u></b>	<b><u>327,390.00</u></b>
	<b>General Sen Meals</b>	
101731	Regular Salaries	48,420.00
101731	Variable Salaries	0.00
101731	Temp/Seasonal Salaries	0.00
101731	Overtime Pay	150.00
101731	FICA Expense	3,150.00
101731	Retirement Contribution	2,670.00
101731	Workers Compensation	270.00
101731	Unemployment Compensation	0.00
101731	Medical Insurance	15,260.00
101731	Dental Insurance	1,300.00



**RECREATION SENIOR CENTER  
2018 OPERATIONAL BUDGET**

<b>Org</b>	<b>Description</b>	<b>2018 Revised Budget</b>
101731	Vision Insurance	210.00
101731	Life, AD&D & LTD Insurance	310.00
101731	Employee Assistance Plan	30.00
101731	Office Supplies	100.00
101731	Non-Capital Furn/Equip/Tools	170.00
101731	Miscellaneous Supplies	10,070.00
101731	Uniforms and Clothing	120.00
101731	Advertising/Marketing	1,100.00
101731	Printing	60.00
101731	Travel	220.00
101731	Business and Auto Allowance	0.00
101731	Dues/Subscriptions/Books	170.00
101731	Communication Svcs-Cell Phone	70.00
101731	Education Expense	510.00
101731	Prof Serv-Other	46,180.00
101731	Prof Serv-Senior Grants	5,300.00
101731	Prof Serv- Senior Transport	15,910.00
101731	Computer Replacement	940.00
	<b><u>TOTAL</u></b>	<b><u>152,690.00</u></b>
	<b>General Nite @ Rec</b>	
101732	Regular Salaries	38,190.00
101732	Variable Salaries	20,630.00
101732	Temp/Seasonal Salaries	0.00
101732	Overtime Pay	500.00
101732	FICA Expense	4,470.00
101732	Retirement Contribution	2,130.00
101732	Workers Compensation	470.00
101732	Unemployment Compensation	0.00
101732	Medical Insurance	4,380.00
101732	Dental Insurance	340.00
101732	Vision Insurance	80.00
101732	Life, AD&D & LTD Insurance	360.00
101732	Employee Assistance Plan	10.00
101732	Office Supplies	100.00
101732	Non-Capital Furn/Equip/Tools	170.00
101732	Miscellaneous Supplies	7,700.00
101732	Uniforms and Clothing	650.00
101732	Advertising/Marketing	1,100.00
101732	Printing	0.00
101732	Travel	120.00
101732	Business and Auto Allowance	0.00
101732	Dues/Subscriptions/Books	70.00
101732	Communication Svcs-Cell Phone	80.00
101732	Rentals-Other	15,000.00
101732	Education Expense	500.00
101732	Prof Serv-Other	7,700.00
101732	Computer Replacement	940.00

**RECREATION SENIOR CENTER  
2018 OPERATIONAL BUDGET**

<b>Org</b>	<b>Description</b>	<b>2018 Revised Budget</b>
	<b>TOTAL</b>	<b><u>105,690.00</u></b>
	<b>Memory Square Bldg Maint</b>	
101737	Regular Salaries	6,830.00
101737	Variable Salaries	0.00
101737	Temp/Seasonal Salaries	0.00
101737	Overtime Pay	0.00
101737	FICA Expense	490.00
101737	Retirement Contribution	380.00
101737	Workers Compensation	160.00
101737	Unemployment Compensation	0.00
101737	Medical Insurance	1,480.00
101737	Dental Insurance	110.00
101737	Vision Insurance	20.00
101737	Life, AD&D & LTD Insurance	70.00
101737	Employee Assistance Plan	0.00
101737	Operating Supplies-Janitorial	1,200.00
101737	Non-Capital Furn/Equip/Tools	0.00
101737	Miscellaneous Supplies	0.00
101737	Uniforms and Clothing	0.00
101737	Business and Auto Allowance	0.00
101737	Utility Services-Gas	7,200.00
101737	Utility Services-Electricity	7,900.00
101737	Utility Service-Trash Removal	660.00
101737	Utility Service-Haz Waste Disp	0.00
101737	Utility Services-Water	5,890.00
101737	Communication Svcs-Telephone	1,030.00
101737	Communication Svcs-Cell Phone	0.00
101737	Prof Serv-Custodial	1,900.00
101737	Prof Serv-Other	0.00
101737	Prof Serv-Pest Control	0.00
101737	Parts/Repairs/Maint-Bldgs/Fac	1,760.00
101737	Parts/Repairs/Maint-Equip	1,280.00
101737	Parts/Repairs/Maint-HVAC	0.00
101737	Parts/Repairs/Maint-Software	0.00
101737	Parts/Repairs/Maint-Painting	0.00
101737	Parts/Repairs/Maint-Fire System	0.00
101737	Parts/Repairs/Maint-Electrical	0.00
101737	Parts/Repairs/Maint-Plumbing	0.00
101737	Parts/Repairs/Maint-Lighting	0.00
101737	Parts/Repairs/Maint-Pool Syst	0.00
	<b>TOTAL</b>	<b>38,360.00</b>
	<b>GRAND TOTAL</b>	<b>3,307,910.00</b>



PARKS & RECREATION

# Memorandum

**To:** Heather Balsler, City Manager  
**From:** Joe Stevens, Director of Parks and Recreation  
**Date:** May 11, 2018  
**Re:** Revised Summary of Sales Tax Operations, Maintenance and Capital Replacement Assumed in 2016<sup>1</sup>

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*Personnel (full-time)	Salary
Supervisor 1 – Fitness	\$52,083
Supervisor 1 – Seniors	\$52,083
Tech 1 – Facility Maintenance	\$38,043
Tech 1 – Pool Maintenance	\$38,043
Facility Assistant (.25)	\$9,896
Tech 1 Accounting (.25)	<u>\$9,896</u>
<b>Full-time Subtotal 4.5 FTE</b>	<b><u>\$200,044</u></b>
*Personnel (part-time)	Salary
Custodial	\$19,125
Maintenance	\$11,475
Aquatics Lifeguards	\$95,162
Swim Instructors	\$7,372
Fitness Instructors	<u>\$10,500</u>
	<b>Subtotal =</b>
Contractual Fitness	<u>\$35,000</u>
	<b>Part-time subtotal total =</b>
	<b><u>\$168,135</u></b>
<b>Grand total Full-time, Part-time benefits of \$75,756</b>	<b><u>\$443,935</u></b>
Supplies	\$39,500
Services/Utilities	\$281,780
Capital and R&R	<u>\$304,564</u>
<b>Cost associated with Recreation Senior Center Expansion</b>	<b><u>\$1,069,776</u></b>
Less estimated revenue from Recreation Senior Center Expansion	\$501,160
	<b>Shortfall</b>
	<b><u>\$568,616</u></b>

\*Preliminary estimates suggest that full-time and part-time personnel costs for 2019 will increase by approximately \$115,000 over 2016 estimates

CC: Finance Subcommittee  
RAB Subcommittee  
Kathy Martin, Recreation & Senior Services Superintendent

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<sup>1</sup> Recreation/Senior Center Expansion Final Report dated July12, 2016 overall projected cost recovery of 65%

## Louisville Recreation & Senior Center Expansion

Estimated expenses and projected revenues are based on a basic understanding of the conceptual project and the best information available regarding the market area and proposed practices of the District. There is no guarantee that the estimates and projections will be met as there are many variables that cannot be accurately determined during this conceptual planning stage, and/or are subject to change during the actual design and implementation process. The estimated number of participants is based on current program offerings or similar venues and does not guarantee the availability of participants to meet projected revenues.

<b>Assumptions: 7 Day/Wk Operations</b>	<b>Spaces: Support Spaces, Gym, Weight, Fitness, FitZoneStudio, Leisure Pool, Wet Classrooms - Party Room</b>	
<b>Schedule</b>	<b>Hours</b>	<b>Personnel:</b>
Facility Hours - M-R: 5:45a-9p	61.0	Full Facility Target: 60%
Facility Hours - FRI: 5:45a-7p	13.25	
Facility Hours - SAT: 7a-6p	11	<b>Supplies:</b>
Facility Hours - SUN: 8a-6p	10	Services: 10%
<b>Total</b>	<b>95.25</b>	Capital: 5%

<u>Notes</u>	<u>Estimate</u>	<u>Notes or Questions to be answered</u>
<b>Facility Size</b>	<b>current 57,400 expansion 50,000</b>	Estimated gross square footages

<u>Notes</u>	<u>Estimate</u>	<u>Notes or Questions to be answered</u>
<b>Personnel Services</b>		
Full-time salaries	\$200,044	
Part-time salaries	\$168,135	
Benefits	\$75,756	
<b>Subtotal Personnel Services</b>	<b>\$443,935</b>	Target 60% overall

<u>Notes</u>	<u>Formula</u>	<u>Low Estimate</u>	<u>Estimate</u>	<u>Notes or Questions to be answered</u>
<b>Materials and Supplies</b>				
Office/Uniforms			\$10,500	
Aquatics -Recreation Program Supplies/Chemicals			\$29,000	
Building Maintenance Supplies			\$0	
Custodial Supplies			\$0	
<b>Subtotal Operational</b>			<b>\$39,500</b>	Target 10% overall

<u>Notes</u>	<u>Formula</u>	<u>Low Estimate</u>	<u>Estimate</u>	<u>Notes or Questions to be answered</u>
<b>Services</b>				
Contracted Services (bank card, Maintenance, Custodial services)			\$10,000	
Rec General Expenses (advertising, telephone, equipment rental)			\$3,500	
Rec Facility Maintenance (trash, building and ground maintenance)			\$1,500	
Rec Equipment Maintenance (computer office op & maint)			\$37,000	
Utilities - gas & electric water & sewer	\$3.25/sqft per year for non-aquatics space, plus \$5.25/sqft for aquatics space		\$223,280	30,390 Aquatics sqft 19,610 Non-aquatics (fitness and other) 50,000 Total expansion
Property and Liability Insurance	estimate is based on actual cost/yr. of a typical Recreation Center/sqft = \$.13/sqft		\$6,500	
<b>Subtotal Services</b>			<b>\$281,780</b>	Target 30% overall

<u>Notes</u>	<u>Formula</u>	<u>Estimate</u>	<u>Notes or Questions to be answered</u>
<b>Capital</b>			
Buildings & Improvements			5% total of expansion; additional for current 3% infrastructure
Machinery & Equipment			2% equipment replacement
Additional R & R		\$304,564	
<b>Subtotal Capital</b>		<b>\$304,564</b>	
<b>GRAND TOTAL EXPENDITURES</b>		<b>\$1,069,779</b>	

<u>Revenues:</u>	<u>Formula</u>	<u>Formula</u>	<u>Formula</u>	<u>Low Estimate</u>	<u>Estimate</u>	<u>Notes or Questions to be answered</u>
<b>Admission</b>						
Monthly Pass/Punch Card Revenue				65%	\$92,755	See Admissions Tab for Details
Daily Drop In Revenue				35%	\$50,820	See Admissions Tab for Details
<b>Sub Total - Admissions</b>					<b>\$143,575</b>	

<u>Revenues:</u>	<u>Formula</u>	<u>Formula</u>	<u>Formula</u>	<u>Low Estimate</u>	<u>Estimate</u>	<u>Notes or Questions to be answered</u>
<b>Programs/Operations</b>						
Additional Fitness					\$100,625	See Fitness Rev/Exp Tab for Details
Additional Aquatics Lessons/Program					\$86,680	See Aquatics Rev/Exp Tab for Details
Facility Rentals (includes parties)					\$0	Fee increase will generate more; not included
<b>GRAND TOTAL REVENUE</b>					<b>\$330,880</b>	
Surplus/(Deficit)					(\$738,899)	

<u>Notes</u>	<u>High Estimate</u>	<u>Notes or Questions to be answered</u>
<b>GRAND TOTAL SURPLUS/(DEFICIT)</b>	<b>(\$738,899)</b>	
facility tax subsidy amount		
<b>PROJECTED COST RECOVERY</b>	<b>31%</b>	
total collected through fees, charges & alt. funds		

**Louisville Recreation & Senior Center Expansion**

**Line Item Expenses**

POSITION	FTE's	AVERAGE PAY RATE	Salary
<b>PERSONNEL -- FULL TIME RECREATION</b>			
Supervisor 1 - Fitness	1	\$52,083.00	\$52,083.00
Supervisor 1 - Seniors	1	\$52,083.00	\$52,083.00
Tech 1 - Facility Maintenance	1	\$38,043.29	\$38,043.29
Tech 1 - Pool Maintenance	1	\$38,043.29	\$38,043.29
Facility Assistant (.25)	0.25	\$39,582.40	\$9,895.60
Tech 1 - Accounting (.25)	0.25	\$39,582.40	\$9,895.60
<b>TOTAL - Recreation</b>	<b>4.5</b>	<b>\$259,417</b>	<b>\$200,044</b>
<b>Non-Benefited / Non-Permanent PERSONNEL -- PART TIME</b>			
	<b>Hrs Week</b>	<b>AVE/Hr Wage</b>	<b>Est. Annual (Budget Exp)</b>
Custodial	25	\$15.00	\$19,125.00
Maintenance	15	\$15.00	\$11,475.00
Aquatics Lifeguards		\$11.50	\$95,162.50
Swim Instructors		\$10.50	\$7,372.00
Fitness Instructors		\$21.00	\$10,500.00
Contractual Fitness (70%)			\$133,135
<b>SUBTOTAL</b>			<b>\$35,000.00</b>
<b>TOTAL</b>			<b>\$168,135</b>

Currently contracted - discussion

See Aquatics - Lifeguards

See Aquatics Rev-Exp

See Fitness Rev-Exp

FULL TIME	Information/Notes	(Budget)
Benefits	Estimated at 30%	\$60,013
FICA/Medicare		
Workmen's Compensation		
Health Insurance - FT/Perm employee		
Education		
Aquatics Staff Orientation/Train		
Longevity		
Attendance		
Background checks		\$0
<b>FT TOTAL</b>		<b>\$60,013</b>
<b>PART TIME</b>		
Benefits	Estimated at 10.75% of PT hourly (not contractual)	\$ 14,312
FICA/Medicare	7.65%	
Workmen's Compensation	2.95%	
Background checks	0.02%	\$1,431
<b>PT TOTAL</b>		<b>\$15,743</b>
<b>TOTAL</b>		<b>\$75,756</b>

Supplies	Information/Notes	(Budget)
Postage	Flyers, promotions, mailings	\$3,000
Printing	Program Guides, Flyers, Special Events	\$3,000
Office Supplies	Printer ribbons, pads, pencils, pens, paper, etc.	\$2,500
Dues and Memberships		
Uniforms	Staff	\$2,000
Chemicals	Pool Chemicals	\$15,000
Aquatics Supplies	Birthday Party, Safety, Program, Lifeguard training, CPR	\$10,000
Recreation Supplies	Fit balls, fitness equipment, mats, weight room supplies (assume equipment in FFE)	\$4,000
Building Maintenance Supplies	Hardware, plumbing, carpentry, drywall, fasteners, pest control, etc.	\$0
Custodial Supplies	Cleaning solutions, cleaning equipment, paper products, liners, etc. (assume equipment in FFE)	\$0
<b>TOTAL SUPPLIES</b>		<b>\$39,500</b>

Services	Information/Notes	(Budget)
Credit Card Fees	Percent of each sale by credit card	\$5,000
Maintenance Contracted Services	HVAC, major maintenance problems	\$5,000
<b>Sub Total</b>		<b>\$10,000</b>
Telephone	phones, cellphones, etc	\$1,000
Equipment Rental		\$2,500
<b>Sub Total</b>		<b>\$3,500</b>
Gas and Electric	See Proforma Page 1	\$0
Heat	See Proforma Page 1	\$0
Water/Sewer	See Proforma Page 1	\$0
Trash Removal	Trash, recycling dumpsters -- \$160/month average	\$0 existing
Security	Monitoring Services	\$1,500
<b>Sub Total</b>		<b>\$1,500</b>
Computer Oper/Main Registration Software	Repair, Upgrades, Support	\$35,000 \$10K per FTE
Minor Equipment Repair	Repair of office equipment	\$2,000
Capital Replacement Fund	Money set aside for future renovations and replacements - See Proforma Page 1	\$0 see page 1
<b>Sub Total</b>		<b>\$37,000</b>
<b>TOTAL SERVICES</b>		<b>\$52,000</b>

**Louisville Recreation & Senior Center Expansion**

**Additional Admissions Revenue**

RESIDENT (68%)	PROPOSED FEE	PASSES PER WEEK	PASSES PER MONTH	PASSES PER YEAR	AVG WEEKLY USE	ANNUAL VISITS PER YEAR		TOTAL GROSS
						Year	Year	
<b>Daily</b>								
<b>Toddlers</b>								
Youth	\$ 4.50	25		1200		1,200	\$	5,400.00
Adults	\$ 6.50	50		2400		2,400	\$	15,600.00
Seniors	\$ 4.50	25		1200		1,200	\$	5,400.00
<b>Family (2A, 3C)</b>								
Group Youth	\$ 4.00			0			\$	0
Group Adult	\$ 6.00			0			\$	0
<b>Subtotal</b>				<b>4800</b>		<b>4,800</b>	<b>\$</b>	<b>26,400.00</b>
<b>10 Punch</b>								
<b>Toddlers</b>								
Youth	\$ 28.00		10	110	2	960	\$	280.00
Adults	\$ 48.00		20	220	3	2,880	\$	960.00
Seniors	\$ 28.00		10	110	1	480	\$	280.00
<b>Family (2A, 3C)</b>								
<b>Subtotal</b>						<b>4,320</b>	<b>\$</b>	<b>1,520.00</b>
<b>20 Punch</b>								
<b>Toddlers</b>								
Youth	\$ 53.00		10	110	2	960	\$	530.00
Adults	\$ 93.00		20	220	3	2,880	\$	1,860.00
Seniors	\$ 53.00		10	110	1	480	\$	530.00
<b>Family (2A, 3C)</b>								
<b>Subtotal</b>						<b>4,320</b>	<b>\$</b>	<b>2,920.00</b>
<b>Monthly</b>								
<b>Toddlers</b>								
Youth	\$ 22.00		20	220	2	60	\$	5,280.00
Adults	\$ 38.00		30	330	3	90	\$	13,680.00
Seniors	\$ 22.00		20	220	2	60	\$	5,280.00
Couple	\$ 58.00		20	220	2	60	\$	13,920.00
Senior Couple	\$ 40.00		20	220	2	60	\$	9,600.00
Family (2A, 3C)	\$ 65.00		25	275	1	30	\$	19,500.00
<b>Subtotal</b>						<b>360</b>	<b>\$</b>	<b>67,260.00</b>
<b>RES TOTALS</b>								
						<b>13,800</b>	<b>\$</b>	<b>98,100.00</b>
<b>NON RESIDENT (32%)</b>								
<b>Daily</b>								
<b>Toddlers</b>								
Youth	\$ 6.75	15		720		720	\$	4,860.00
Adults	\$ 8.75	35		1680		1,680	\$	14,700.00
Seniors	\$ 6.75	15		720		720	\$	4,860.00
<b>Family (2A, 3C)</b>								
Group Youth	\$ 6.00			0			\$	-
Group Adult	\$ 8.00			0			\$	-
<b>Subtotal</b>						<b>3,120</b>	<b>\$</b>	<b>24,420.00</b>
<b>10 Punch</b>								
<b>Toddlers</b>								
Youth	\$ 56.00		15	165	2	1,440	\$	840.00
Adults	\$ 80.00		40	440	2	3,840	\$	3,200.00
Seniors	\$ 56.00		15	165	1	720	\$	840.00
<b>Family (2A, 3C)</b>								
<b>Subtotal</b>						<b>6,000</b>	<b>\$</b>	<b>4,880.00</b>
<b>20 Punch</b>								
<b>Toddlers</b>								
Youth	\$ 106.00		15	165	2	1,440	\$	1,590.00
Adults	\$ 150.00		40	440	2	3,840	\$	6,000.00
Seniors	\$ 106.00		15	165	1	720	\$	1,590.00
<b>Family (2A, 3C)</b>								
<b>Subtotal</b>						<b>6,000</b>	<b>\$</b>	<b>9,180.00</b>
<b>Monthly</b>								
<b>Toddlers</b>								
Youth	\$ 33.00		20	220	2	1,920	\$	660.00
Adults	\$ 50.00		45	495	3	6,480	\$	2,250.00
Seniors	\$ 33.00		20	220	2	1,920	\$	660.00
Couple	\$ 70.00		20	220	2	1,920	\$	1,400.00
Senior couple	\$ 60.00		15	165	1	720	\$	900.00
Family (2A, 3C)	\$ 75.00		15	165	1	720	\$	1,125.00
<b>Subtotal</b>						<b>13,680</b>	<b>\$</b>	<b>6,995.00</b>
<b>NON RES TOTALS</b>								
						<b>28,800</b>	<b>\$</b>	<b>45,475.00</b>
<b>TOTALS</b>								
					<b>Avg Daily Visits</b>	<b>126.79</b>	<b>\$</b>	<b>143,575.00</b>
<b>Notes:</b> Revenues are allocated at 48 weeks.								

Calculations: Resident 68%  
 Avg. Sales Non-resident 32%

**Comparisons**

	BROOMFIELD 85,000SF		LAFAYETTE 48,372SF		ERIE 64,000SF		GOLDEN 71,483SF		LONGMONT 63,500SF	
	R	NR	R	NR	R	NR	R	NR	R	NR
<b>Daily</b>										
Youth	\$ 3.25	\$ 6.00	\$ 3.00	\$ 2.25	\$ 2.75	\$ 2.75	\$ 4.00	\$ 4.75	\$ 3.75	\$ 4.75
Adults	\$ 4.75	\$ 7.50	\$ 5.00	\$ 4.50	\$ 5.50	\$ 4.50	\$ 5.00	\$ 6.25	\$ 5.00	\$ 6.25
Seniors	\$ 3.75	\$ 6.00	\$ 3.25	\$ 2.70	\$ 3.40	\$ 3.50	\$ 4.00	\$ 5.00	\$ 4.00	\$ 5.00
<b>10 Punch</b>			\$ 39.00	\$ 49.00						
Youth	\$ 29.00	\$ 54.00								
Adults	\$ 43.00	\$ 68.00								
Seniors	\$ 34.00	\$ 54.00								
<b>20 Punch</b>							\$ 36.00	\$ 40.00	\$ 75.00	\$ 93.75
Youth	\$ 55.00	\$ 102.00	\$ 56.00	\$ 81.00	\$ 128.00	\$ 80.00	\$ 63.00	\$ 70.00		
Adults	\$ 81.00	\$ 128.00	\$ 80.00	\$ 64.00	\$ 102.00	\$ 52.00	\$ 90.00	\$ 100.00		
Seniors	\$ 64.00	\$ 102.00	\$ 52.00	\$ 68.00	\$ 75.00					
<b>Monthly</b>										
Youth	\$ 17.00	\$ 32.00	\$ 34.00	\$ 31.00	\$ 49.00	\$ 19.00	\$ 20.00	\$ 25.00	\$ 20.00	\$ 25.00
Adults	\$ 31.00	\$ 49.00	\$ 19.00	\$ 20.00	\$ 32.00	\$ 43.00	\$ 54.00	\$ 85.00	\$ 59.00	\$ 73.75
Seniors	\$ 20.00	\$ 32.00	\$ 43.00	\$ 54.00	\$ 85.00	\$ 28.00	\$ 33.00	\$ 53.00	\$ 67.00	\$ 83.75
<b>Annual</b>										
Youth	\$ 185.00	\$ 229.00	\$ 365.00	\$ 455.00	\$ 219.00	\$ 275.00	\$ 719.00	\$ 899.00		
Adults	\$ 365.00	\$ 455.00	\$ 219.00	\$ 275.00	\$ 719.00	\$ 899.00				
Seniors	\$ 219.00	\$ 275.00	\$ 719.00	\$ 899.00						
Family	\$ 719.00	\$ 899.00								

**Louisville Recreation & Senior Center Expansion**

**Additional Fitness Revenue  
Part Time Salaries**

	<u>QTY/WK</u> <u>(AVG)</u>	<u>RATE (AVG)</u>	<u># STUDENTS</u>	<u>HOURS PER</u> <u>CLASS</u>	<u>HOURS PER</u> <u>WEEK</u>	<u>WEEKS</u>	<u>HOURS PER</u> <u>YEAR</u>	<u>PARTICIPANTS</u> <u>/YR</u>	<u>TOTAL GROSS</u>	<u>INSTRUCTOR</u> <u>COSTS</u>	<u>NET REVENUE</u>
FitZone											
Group	10	\$ 4.50	15	1	10	50	500	7,500	\$ 33,750.00	\$ 10,500.00	\$ 23,250.00
Speciality	10	\$ 10.00	10	1.5	15	50	750	5,000	\$ 50,000.00		\$ 15,000.00
FOD		\$ 4.50	75						\$ 16,875.00	\$ -	\$ 16,875.00
<b>TOTALS</b>	20				25		1,250	<b>12,500</b>	<b>\$ 100,625.00</b>	<b>\$ 10,500.00</b>	<b>\$ 55,125.00</b>
<b>Notes:</b>	Costs may be lower/higher through reduced/increased hours, number of programs offered or hourly wages. Equipment is drop in rate; FitZone group rate estimated at minimal drop in. Speciality classes are based on sessions and length of class - contractual 70/30 split (see Line Item Detail PT salaries); instructor rates are allocated at \$21/hr.										

## Louisville Recreation & Senior Center Expansion

### Additional Aquatics Revenue/Expense Part Time Salaries

	<u>QTY</u>	<u>AVG RATE</u>	<u># STUDENTS</u> <u>PER CLASS</u>	<u>INSTRUCTOR</u>			<u>PARTICIPANTS</u> <u>/YR (AVG)</u>	<u>TOTAL GROSS</u>	<u>INSTRUCTOR</u>			
				<u>HOURS/SESSI</u> <u>ON</u>	<u>HOURS PER</u> <u>YEAR</u>				<u>COSTS</u>	<u>NET REVENUE</u>		
<b>Lessons (2 week sessions @ 21 weeks = approx 10 sessions)</b>												
Per session - 5 levels, 2 classes												
per level	10	\$ 45.00	8	40	400	800	\$ 36,000.00	\$ 4,600.00	\$ 31,400.00			
Classes/session for each group	4											
Total classes per session	40											
Sessions per year	10											
Group lessons per year	100											
Classes per year	400											
<b>Private (2 week sessions @ 21 weeks = approx 10 sessions)</b>												
Lessons	5	\$ 20.00	1	1	50	50	\$ 1,000.00	\$ 900.00	\$ 100.00			
Sessions per year	10											
<b>Speciality (2 week sessions @ 48 weeks = approx 24 sessions)</b>												
Speciality	2	\$ 60.00	6	1	48	288	\$ 17,280.00	\$ 864.00	\$ 16,416.00			
Sessions per year	24											
Lessons per year	48											
<b>Water Exercise (2 week sessions @ 48 weeks = approx 24 sessions)</b>												
By Type	2	\$ 45.00	15	<b>PER YEAR</b>			1	48	720	\$ 32,400.00	\$ 1,008.00	\$ 31,392.00
Sessions per year	24											
Lessons per year	48											
<b>TOTALS:</b>						<b>1858</b>	<b>\$ 86,680.00</b>	<b>\$ 7,372.00</b>	<b>\$ 79,308.00</b>			
<b>Notes:</b>	Costs may be lower/higher through reduced/increased hours, number of programs offered or hourly wages. New lessons calculated at 21 weeks allows down time for maintenance and off weeks for breaks; focus on busy lesson times. Instructor rates (group lessons) are allocated at \$11.50/hr, avg 1 instructors per class. Private lessons at \$18/hr. Water exercise calculated at 42 weeks, instructor rates are allocated at \$21/hr.											



**Louisville Recreation & Senior Center Expansion**

**Additional Aquatics - Estimated Life Guard Hours**

		<u>HOURS</u>	<u>RATE</u>	<u>EMP</u>	<u>WEEKS</u>	<u>TOTAL</u>	<u>TOTAL MAN HOURS</u>
<b>Saturday</b>							
7:45:00 AM	12:00:00 AM	4.25	\$ 11.50	1	50	\$ 2,443.75	212.5
12:00:00 AM	3:00:00 PM	3.00	\$ 11.50	3	50	\$ 5,175.00	450
3:00:00 PM	5:30:00 PM	2.50	\$ 11.50	2	50	\$ 2,875.00	250
<b>Sunday</b>							
9:45:00 PM	12:00:00 PM	2.25	\$ 11.50	2	50	\$ 2,587.50	225
12:00:00 PM	5:30:00 PM	5.50	\$ 11.50	3	50	\$ 9,487.50	825
<b>Monday</b>							
5:45:00 AM	12:00:00 PM	6.25	\$ 11.50	1	50	\$ 3,593.75	312.5
12:00:00 PM	5:00:00 PM	5.00	\$ 11.50	2	50	\$ 5,750.00	500
5:00:00 PM	8:30:00 PM	3.50	\$ 11.50	3	50	\$ 6,037.50	525
<b>Tuesday</b>							
5:45:00 AM	12:00:00 PM	6.25	\$ 11.50	1	50	\$ 3,593.75	312.5
12:00:00 PM	5:00:00 PM	5.00	\$ 11.50	2	50	\$ 5,750.00	500
5:00:00 PM	8:30:00 PM	3.50	\$ 11.50	3	50	\$ 6,037.50	525
<b>Wednesday</b>							
5:45:00 AM	12:00:00 PM	6.25	\$ 11.50	1	50	\$ 3,593.75	312.5
12:00:00 PM	5:00:00 PM	5.00	\$ 11.50	2	50	\$ 5,750.00	500
5:00:00 PM	8:30:00 PM	3.50	\$ 11.50	3	50	\$ 6,037.50	525
<b>Thursday</b>							
5:45:00 AM	12:00:00 PM	6.25	\$ 11.50	1	50	\$ 3,593.75	312.5
12:00:00 PM	5:00:00 PM	5.00	\$ 11.50	2	50	\$ 5,750.00	500
5:00:00 PM	8:30:00 PM	3.50	\$ 11.50	3	50	\$ 6,037.50	525
<b>Friday</b>							
5:45:00 AM	12:00:00 PM	6.25	\$ 11.50	1	50	\$ 3,593.75	312.5
12:00:00 PM	6:30:00 PM	6.50	\$ 11.50	2	50	\$ 7,475.00	650
<b>TOTALS</b>		89.25				\$ 95,162.50	8275
<b>Notes:</b>							
Costs may be lower/higher through reduced/increased hours, or hourly wages.							
Costs are allocated at 50 weeks to account for holidays, vacation, sick and 1 week maintenance closure.							
Staff arrives 15 min before opening; pool closes /12 hour before facility; FT staff rotates in guard duties							

SCHEDULE (50 wks)	hours/day	hours/wk	hours/yr
M-R 5:45am-8:30pm	14.75	59	2950
F 5:45am-6:30pm	12.75	12.75	637.5
Sat 7:45am-5:30pm	9.75	9.75	487.5
Sun 9:45am-5:30pm	7.75	7.75	387.5
<b>TOTAL</b>		89.25	4462.5

## Louisville Recreation & Senior Center Expansion

### Full Budget Analysis w/ Public Works/Facility Maintenance and R&R

Revenues	Current	Expansion	Total
720 - Rec Admin			
721 - Center Mgmt (Admissions)	\$ 1,032,582	\$ 143,575	\$ 1,176,157
721 - Center Mgmt (Fee Increase/Admissions)		\$ 170,280	\$ 170,280
722 - Aquatics	\$ 143,510	\$ 86,680	\$ 230,190
723 - Fitness (GroupX)	\$ 108,233	\$ 100,625	\$ 208,858
724 - Youth	\$ 212,587		\$ 212,587
725 - Memory Square	\$ 36,939		\$ 36,939
726- Youth Sports	\$ 134,594		\$ 134,594
727 - Adult Sports	\$ 47,644		\$ 47,644
728 - Senior Services	\$ 82,043		\$ 82,043
731 - Senior Meal	\$ 48,000		\$ 48,000
732 - Nite at the Rec	\$ 42,698		\$ 42,698
<b>Total</b>	<b>\$ 1,888,830</b>	<b>\$ 501,160</b>	<b>\$ 2,389,990</b>
<b>Expenses</b>	<b>\$ 2,062,307</b>		<b>\$ 2,062,307</b>
Personnel		\$ 443,935	\$ 443,935
Supplies		\$ 39,500	\$ 39,500
Services		\$ 281,780	\$ 281,780
Public Works - Building Maintenance	\$ 427,702	\$ -	\$ 427,702
Recreation/Senior Center R&R	\$ 125,000	\$ 304,564	\$ 429,564
<b>Total</b>	<b>\$ 2,615,009</b>	<b>\$ 1,069,779</b>	<b>\$ 3,684,788</b>
Cost Recovery	72%	47%	65%
<b>Total Surplus/Deficit</b>	<b>\$ (726,179)</b>	<b>\$ (568,619)</b>	<b>\$ (1,294,798)</b>

Expansion Cost Recovery  
47%

Current Cost Recovery  
72%

Combined Cost Recovery  
65%

\* Includes revenue increase of 16% in admissions, 26% in rentals and 31% in parties at current level of use but with increased fee applied.

## Louisville Recreation & Senior Center Expansion

w/o Public Works/Facility Maintenance Transfer

	Current	Year 1 Combined	Year 2	Year 3	Year 4	Year 5
<b>REVENUES</b>						
720 - Rec Admin			\$ -	\$ -	\$ -	\$ -
721 - Center Mgmt	\$ 1,032,582	\$ 1,176,157	\$ 1,211,442	\$ 1,247,785	\$ 1,285,219	\$ 1,323,775
721 - Addt'l Admissions		\$ 170,280	\$ 175,388	\$ 180,650	\$ 186,070	\$ 191,652
722 - Aquatics	\$ 143,510	\$ 230,190	\$ 237,096	\$ 244,209	\$ 251,535	\$ 259,081
723 - Fitness (GroupX)	\$ 108,233	\$ 208,858	\$ 215,124	\$ 221,577	\$ 228,225	\$ 235,072
724 - Youth	\$ 212,587	\$ 212,587	\$ 218,965	\$ 225,534	\$ 232,300	\$ 239,269
725 - Memory Square	\$ 36,939	\$ 36,939	\$ 38,047	\$ 39,189	\$ 40,364	\$ 41,575
726 - Youth Sports	\$ 134,594	\$ 134,594	\$ 138,632	\$ 142,791	\$ 147,074	\$ 151,487
727 - Adult Sports	\$ 47,644	\$ 47,644	\$ 49,073	\$ 50,546	\$ 52,062	\$ 53,624
728 - Senior Services	\$ 82,043	\$ 82,043	\$ 84,504	\$ 87,039	\$ 89,651	\$ 92,340
731 - Senior Meal	\$ 48,000	\$ 48,000	\$ 49,440	\$ 50,923	\$ 52,451	\$ 54,024
732 - Nite at the Rec	\$ 42,698	\$ 42,698	\$ 43,979	\$ 45,298	\$ 46,657	\$ 48,057
<b>TOTAL REVENUE</b>	<b>\$ 1,888,830</b>	<b>\$ 2,389,990</b>	<b>\$ 2,461,690</b>	<b>\$ 2,535,540</b>	<b>\$ 2,611,607</b>	<b>\$ 2,689,955</b>
<b>EXPENSES</b>						
Current	\$ 2,062,307	\$ 2,062,307	\$ 2,124,176	\$ 2,187,901	\$ 2,253,539	\$ 2,321,145
Personnel		\$ 443,935	\$ 457,253	\$ 470,970	\$ 485,099	\$ 499,652
Supplies		\$ 39,500	\$ 40,685	\$ 41,906	\$ 43,163	\$ 44,458
Services		\$ 281,780	\$ 290,233	\$ 298,940	\$ 307,909	\$ 317,146
Public Works Transfer	\$ 427,702	\$ 427,702	\$ 440,533	\$ 453,749	\$ 467,362	\$ 481,382
Community Center R&R	\$ 125,000	\$ 429,564	\$ 442,451	\$ 455,724	\$ 469,396	\$ 483,478
<b>TOTAL EXPENSES</b>	<b>\$ 2,615,009</b>	<b>\$ 3,684,788</b>	<b>\$ 3,795,331</b>	<b>\$ 3,909,191</b>	<b>\$ 4,026,467</b>	<b>\$ 4,147,261</b>
<b>NET</b>	<b>-\$726,179</b>	<b>-\$1,294,798</b>	<b>-\$1,333,641</b>	<b>-\$1,373,651</b>	<b>-\$1,414,860</b>	<b>-\$1,457,306</b>
<b>COST RECOVERY</b>	<b>72%</b>	<b>65%</b>	<b>65%</b>	<b>65%</b>	<b>65%</b>	<b>65%</b>



**CITY OF LOUISVILLE, COLORADO**

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**Recreation / Senior Center Expansion  
Feasibility Study Operational Analysis**

**Final Report**

**JULY 12, 2016**



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# I. INTRODUCTION

## A. Study Purpose

The City of Louisville has undertaken a study to consider and examine the feasibility of expanding the existing Recreation/ Senior Center built in 1990. The current facility has accommodated growth fairly well, however spaces have become over utilized for some particular activities, such as fitness programming, and further demand has grown for other activities, such as aquatics. As such, the purpose of this study is to:

- Collect and analyze demographic data as it relates to the demand for expanded recreation facilities.
- Complete an analysis of local and area market conditions impacting both public and private recreation and leisure facilities.
- Collect, update, and analyze data relating to citizen and community needs and preferences.
- Assess what amenities and programming would be most logical to provide in expanded recreation facilities.
- Outline additional operations associated with facility expansion.
- Develop a preliminary report outlining available opportunities for alternative funding including community resources, ballot issues, grants and gifts, and public/private partnerships.

This integrates with the department's Mission:

The City of Louisville Division of Recreation and Senior Services oversees the programs and operations of the Recreation & Senior Center. The Mission is to provide recreational activities and leisure services that contribute to the physical, mental, and social well-being of the citizens.

## B. Current Amenities

The current facility is 57,400 square feet and includes the following amenities within the building:

- 6 lane, 25 meter pool with diving well
- 160 foot water slide with adventure splash down pool
- Solarium and sun deck
- Sauna
- Hot tub
- Steam room
- Two free-weight rooms
- Gymnasium
- Racquetball and Walleyball courts
- Senior Center
- Indoor track (1/10 mile)
- Locker rooms
- Kid's Corner babysitting
- Fitness studio
- Multi-purpose rooms

The initial phase of this study began in late 2015 with a kick off meeting in November including staff and members of the Task Force. Engaging the public included two open houses; a summary of those open houses follows.

## II. COMMUNITY ENGAGEMENT

The first open house was held on December 2, 2015 at the Louisville Recreation & Senior Center with a focus on aquatic needs/programming. Approximately 65 people attended. The second open house was held on December 9, 2015 and was attended by approximately 128 people. General results from the community input included:

### Outdoor Aquatic Facilities

- General updates and renovation
- Outdoor pool
  - ◆ Olympic size
  - ◆ Heated water
  - ◆ More lap lanes
  - ◆ Extended hours
  - ◆ Diving boards and slides
- Family area with shaded areas
- Kiddie Pool with area for lessons
- Hot tub
- Outdoor workout space

### Additional Gymnasium / Indoor Space

- Separate room for stationary bikes / spin classes
- Work out area on first floor
- Better sound mitigation
- Indoor track for competitive use
- Designated stretching area
- Indoor archery
- More tennis, racquetball and pickleball courts

### Additional Weight Room & Cardio Fitness Space

- More classroom spaces
  - ◆ Separate room for stationary bikes / spinning (most requested)
  - ◆ Aerobics / Dance / Zumba
  - ◆ Yoga / Tai Chi / Barre (quiet and w/ dimmable lights)
- Weight room
  - ◆ More space
  - ◆ More free weights and hand weights
  - ◆ Need space for a second weight rack
  - ◆ More squat racks
- Cardio / Fitness
  - ◆ More functional space
  - ◆ More equipment/machines for peak hours, especially treadmills
  - ◆ Add step master, rowing machines, punching bags

### Senior Center Additions and Improvements



- Keep senior center at rec center
- Separate locker rooms and bathrooms for seniors only
- Larger lounge / gathering space
- More “Seniors Only” spaces to accommodate:
  - ◆ Tai Chi, yoga, Zumba
  - ◆ Drop-in practice
  - ◆ Silver Sneakers
  - ◆ Need at least 2 more rooms for year-round use
- Enlarge and update kitchen / cafeteria
- Larger library with more computers
- More space for pool tables, snooker tables and bridge
- Upgrade furniture, finishes
- More senior day trips

## B. Random Statistical Survey

RCC conducted a survey of Louisville residents. The results of this survey are in a separate document and were used to inform the assumptions in this analysis.

# III. NEEDS ASSESSMENT

## A. Demographic Profile and Trends

### Demographic Analysis

Understanding community demographics and needs is an important component of master planning for Louisville Recreation & Senior Center expansion. Summary demographics for Louisville are shown in **Table 1**. The population data used in this demographic profile comes from Esri Business Information Solutions, based on the 2000 and 2010 U.S. Census data.

**Table 1: Summary Demographics for Louisville – 2015**

Summary Demographics	
Population	19,662
Number of Households	8,156
Avg. Household Size	2.4
Median Age	42
Median Household Income	\$88,418

The gender distribution in 2015 is 49% male to 51% female. The median age estimated for Louisville by Esri in 2015 was 42. When broken down by race/ethnicity by the U.S. Census in 2010, the median age for the Asian population was 36.9, Caucasian population—41.9, African American population—32.8, and Hispanic population—28.9.

### Population Projections

Although future population growth cannot be predicted with certainty, it is helpful to make growth projections for planning purposes. **Table 2** contains actual population figures based on the 2000 and

2010 U.S. Census for Louisville, as well as a population estimate for 2015 and projection for 2020. The city’s annual growth rate from 2000 through 2010 was -0.44%. Esri’s projected growth rate for 2015 through 2020 is 1.23% for Louisville, compared to the projected 2015 – 2020 annual growth rate for the state of Colorado at 1.29%. As a land locked community, growth will not be experienced through annexation and subdivision expansion, but rather infill, which is limited.

**Table 2: Louisville Population Projections and Growth, 2000—2020**

US Census (2000 and 2010) and Esri Projections	
<b>2000 Population</b>	19,203
<b>2010 Population</b>	18,376
<b>2015 Estimated</b>	19,662
<b>2020 Projected</b>	20,901

Source: 2010 U.S. Census; 2015 estimates and 2020 forecast provided by Esri Business Information Solutions.

### Population Age Distribution

The age demographics have undergone a number of changes in Louisville from 2010 to 2015 with these trends predicted to continue through 2020. The percentage of Louisville residents in the 65-74 age cohort is expected to increase from 2010 to 2020 by 5.9%, making up 11% of the total population. The only other age cohorts expected to increase in population by 2020 is the 25-34 group (by 0.7% from 2010) and the 75-84 age group (by 0.6% from 2010). All other age cohorts are expected to decrease in numbers, the most significant change occurring in the 45-54 age range, who made up 19.7% of the population in 2010, down 4.5% in 2020. Although age shifts are projected to be slight, the facility design upon which these operations and maintenance figures are based, is considered to be flexible in regard to demographic shifts and resultant changing needs in the future.

## B. Relevant Trends

### Demographic Trends Influencing Recreation Programming

#### a. Boomer Basics

Baby boomers are defined as individuals born between 1946 and 1964, as stated in “Leisure Programming for Baby Boomers.”<sup>1</sup> They are a generation that consists of nearly 76 million Americans. As baby boomers enter retirement, they will be looking for opportunities in fitness, sports, outdoors, arts and cultural events, and other activities that suit their lifestyles. Emilyn Sheffield, Professor of Recreation and Parks Management at the California State University, at Chico, in the NPRA July 2012 *Parks and Recreation* magazine article titled “Five Trends Shaping Tomorrow Today,” indicated that Baby Boomers are driving the aging of America, with boomers and seniors over 65 composing about 39% of the nation’s population<sup>2</sup>.

#### b. The Millennial Generation

Over 80 million people between the ages of 15 and 35 now belong to the Millennial Generation, the largest of any generation group.<sup>3</sup> This group is highly diverse, with 42% of American Millennials

<sup>1</sup> Linda Cochran, Anne Roshchadl, and Jodi Rudick, “Leisure Programming For Baby Boomers,” *Human Kinetics*, 2009.

<sup>2</sup> Emilyn Sheffield, “Five Trends Shaping Tomorrow Today,” *Parks and Recreation*, July 2012, p. 16-17.

<sup>3</sup> The Colorado College State of the Rockies Project. MILLENNIALS IN THE WEST. A Survey of the Attitudes of Voters in Six Western States, 2015.

identifying as a race or ethnicity other than “non-Hispanic white,” as opposed to the 28% of Baby Boomers that identify as Non-Caucasian<sup>4</sup>.

Growing up between the late 1980s and 1990s, Millennials were surrounded by rapidly changing technology. Eighty-one percent of Millennials now participate on social networking sites, utilizing these sites to meet new friends, find communities of similar-minded people, and support the causes that they believe in.<sup>5</sup>

Community is essential to Millennials; urban hubs are sought out for their ample place-making activities, public spaces, festivals, public art, education opportunities, and transportation options. Connectivity is extremely important to Millennials, who are using alternative modes of transportation more than any other generation. By utilizing trails to connect key places, recreation departments can help make Millennials feel more connected to their city.

## Youth

Emily Sheffield, author of the article, “Five Trends Shaping Tomorrow Today,” identified that one of the five trends shaping the future is the proportion of youth is smaller than in the past, however just as important. As of the 2010 Census, the age group under age 18 forms about a quarter of the U.S. population.

## Programming

One of the most common concerns in the recreation industry is creating innovative programming to draw participants into facilities and services. Once in, participants recognize that the benefits are endless. According to *Recreation Management’s* 2015 State of the Industry Report,<sup>6</sup> the most common programs offered by parks and recreation survey respondents include:

- Holiday events and other special events (79.6%)
- Youth sports teams (68.9%)
- Day camps and summer camps (64.2%)
- Educational programs (63.8%)
- Adult sports teams (63.4%)
- Arts and crafts (61.6%)
- Programs for active older adults (56.2%)
- Fitness programs (55%)
- Sports tournaments and races (55%)
- Sport training such as golf or tennis instruction (53.8%)

Another yearly survey by the American College of Sports Medicine indicates the top 20 fitness trends.<sup>7</sup> The survey ranks senior fitness programs eighth among most popular fitness trends for 2015. Whether

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<sup>4</sup> Samantha Raphelson, “Amid the Stereotypes, Some Facts About Millennials,” National Public Radio, <http://www.npr.org/2014/11/18/354196302/amid-the-stereotypes-some-facts-about-millennials>

<sup>5</sup>The Council of Economic Advisers. 15 ECONOMIC FACTS ABOUT MILLENNIALS. Executive Office of the President of the United States. 2014.

<sup>6</sup> Emily Tipping, “2015 State of the Industry Report, Trends in Parks and Recreation,” *Recreation Management*, June 2015.

<sup>7</sup> “Survey Predicts Top 20 Fitness Trends for 2015”, American College of Sports Medicine, <http://www.acsm.org/about-acsm/media-room/news-releases/2014/10/24/survey-predicts-top-20-fitness-trends-for-2015>, accessed January 2015.

it's SilverSneakers, a freestyle low-impact cardio class, or water aerobics, more and more people are realizing the many benefits of staying active throughout life. According to the National Sporting Goods Association, popular senior programming trends also include hiking, birding, and swimming.

### III. MARKET CONDITIONS ANALYSIS

#### Target Market and Current Use

The City of Louisville's target market for this facility renovation/expansion is residents of Louisville and employees of businesses located in Louisville.

#### Admissions

Total visits of paying users to the existing facility through admission fees in 2015 was 286,966.

- 195,420 visits using annual and monthly passes, with 91% being residents of the city and 9% non-residents.
- 71,691 visits using punch cards, resident use is a smaller percentage at 76% for *20 punch cards* and 62% for *10 punch cards*.
- 19,855 were daily admissions. Daily admission was the same for Resident and Non-Residents from 2006-2015. In January of 2016 Non-Resident daily admission fees were increased to match the increase of fees for Non-Resident punchcards.

#### Programs

Participation in programs (requires pre-registration in most cases) city-wide is 83% residents with 17% non-resident. Over 25,000 adults and youth enroll in these programs year round. Louisville currently offers a broad spectrum of programs for various ages and interests:

- Special events
- Aquatics – multiple lesson levels including adult
- Water aerobics
- Diverse senior programs
- Diverse youth programs
- Youth athletics
- Adult athletics
- Group fitness classes
- Specialized fitness classes
- Summer camp

In forecasting program revenue potential, these current programs and participation, along with the potential to grow with additional dedicated space, are considered.

#### Market Conditions

Other general market conditions supporting development of additional public facilities include:

- Trends toward more active adult and multigenerational use; programs for that use are available more likely at public facilities.
- General sales tax revenues will continue providing funds to construct and operate facilities that respond to growth pressure.

- Gender, age, and income demographics in the region support the need for more and varying facilities. Consumer demand is for “state of the art” facilities.

### **Comparisons with Similar Facilities in Other Communities**

The project study included comparing similar facilities in the northwest Metropolitan Denver area, Boulder and northern Colorado. The purpose of this comparative analysis is to give the City a better understanding of the types of community centers that exist in the region and how they operate.

In order to get a complete picture of the options for potential components, there must be an understanding of what the regional market will bear for fees and charges, the amount of funding it takes to operate and maintain similar facilities, and the costs to staff a facility. For this comparison, other park and recreation agencies were contacted in the fall of 2015 to provide specific full year information for recreation centers that would be similar to an expanded Louisville facility; Louisville staff and comparison agencies provided and primarily utilized 2014 data. Included in **Table 3** are Broomfield, Lafayette, Erie, Golden, Longmont for comparison. In looking at even higher admission rates, Aspen’s daily admissions are likely to be the highest in the state at \$18.25 for adults and \$16.25 for youth. GreenPlay is not aware of any agencies using daily admissions to cover 100% of expenses, including debt service. In considering the Financial Policy of Louisville, such an exercise would entail spreading the expense over every individual that enters the facility for any use (admission or program) and to a lesser degree youth and seniors. This would likely produce an admission rate that exceeds the daily admission shared for Aspen.

The comparison data listed is for the purpose of providing an overview of budget and operational performance of similar (and un-similar) facilities in the general area. This data is not intended to suggest a particular approach, but rather to give an indication of how diverse facilities are in their performance. **Table 3** indicates the difficulty in attempting to compare Louisville with other agencies, many of which have different operating philosophies, expectations, building components, and budget methods. Utilities may be handled in different ways, such as not showing an expense for water, and as indicated with Longmont and Louisville, other intra-departmental support services may not be reported as well.

The community recreation centers that were studied for this analysis range in size from 48,000 square feet to 85,000 square feet. Common amenities in these centers include leisure pools, multi-purpose rooms, gymnasiums, group fitness areas, weight/cardio rooms, walk/jog tracks, climbing facilities, and childcare rooms. A few less common and unique amenities include competitive swim pool, dedicated senior areas, and racquetball.

It should be noted that both revenues and expenses are driven by a wide range of programs, building design, and general philosophy of budgeting. For example, in some cases subsidy support from other departments is not included. Each facility was studied in regards to revenue gained from daily admissions, passes, and programming. Revenues are generally a more reliable comparable than expenditures. Each facility was studied in regards to expenses for operating the facility (including staffing, utilities, and operations, where reported).

An analysis of the ratio of revenue to expenses illustrates that the reported subsidy of these facilities varies greatly. Care should be taken with using this information without a thorough understanding of the discrepancies in the comparability.

**Table 3: 2014 Annual Self-Reported Data from Comparable Facilities**

ITEM	Louisville	Broomfield/Derda	Lafayette	Erie	Golden	Longmont
<b>Notes of significance</b>		One of two centers				
<b>Population of Community</b>	19,662	55,889	24,453	18,135	18,867	86,270
<b>Size (Sq Ft)</b>	57,400	85,000	48,372	64,000	71,483	63,500
<b>Original Construction Date</b>	1990	2003	1990	2007	1994	2002
<b>Estimated Annual Attendance</b>	268,603	456,122	179,579	193,500	225,752	459,434
<b>REVENUES</b>						
<b>Total facility revenues</b>	\$ 1,855,931	\$2,072,618	\$1,826,000	\$1,935,126	\$1,734,078	\$1,792,667
<b>Rev/sqft</b>	\$32.42	\$24.38	\$37.75	\$30.24	\$24.26	\$28.23
<b>Revenue Sources from admissions</b>	\$902,507	\$2,330,647			\$494,878	
<b>Drop In/Daily Fees</b>	\$84,456	\$343,566			\$251,090	\$407,471
<b>Passes and Punch Cards</b>	\$818,051	\$1,987,081			\$243,788	\$1,194,807
<b>EXPENDITURES</b>						
<b>Total facility expenditures</b>	\$2,419,686	\$2,152,921	\$2,267,000	\$2,849,044	\$2,196,301	\$1,228,588
<b>Exp/sqft</b>	\$31.29	\$25.33	\$46.87	\$44.52	\$30.72	\$19.35
<b>Staff Costs</b>	\$1,204,560	\$1,195,000	\$1,299,385	\$2,057,892	\$2,035,000	\$948,735
<b>FT Staff Cost w benefits</b>	\$710,825	\$368,000	\$391,000	\$1,037,634	\$560,000	\$295,620
<b>PT Staff Cost w benefits</b>	\$493,735	\$827,000	\$908,385	\$1,020,258	\$1,475,000	\$653,115
<b>Total Annual Utility Expenses</b>	\$134,669	\$339,482	\$178,409	\$257,834	\$486,370	\$169,911
<b>Gas</b>	\$40,271	\$87,369		\$48,355	\$196,440	
<b>Electric</b>	\$91,598	\$213,080		\$171,767	\$200,349	
<b>Water</b>		\$35,433		\$13,746	\$21,000	
<b>Sewer</b>		WS combo		bill w/ water	W/WW combined	
<b>Phone and Internet</b>	\$2,800	\$3,600	\$6,000	\$23,966	\$68,580	
<b>Capital (not included in expense)</b>				\$87,210	\$25,000	

*\*All expenses are not reported for each agency. For example: Longmont expenses do not include custodial and maintenance expenses. These functions are performed by separate city departments and not charged to Parks/Recreation budget. Those expenses were not provided.*

### **New Facility Development Activity**

In the process of collecting comparative data, the project team also identified new facility development activity going on in the region. The Town of Windsor recently broke ground on a major expansion of its existing center; planned completion is scheduled for September 2016. New recreation and aquatics facilities are also being considered by the cities of Commerce City, Lafayette, Longmont, Loveland and Thornton, as well as the Carbon Valley Recreation District, if funding can be secured. In all cases, the agencies involved are expecting new recreation facilities to contribute to the growth and livability of their communities.

### **Advertising**

The Recreation and Senior Services catalog is published three times per year and features all classes. The Recreation & Senior Services division engages social media, specifically Facebook. The Louisville website provides information and direct links for on line registration.

## **IV. FINANCIAL ANALYSIS**

### **A. Facility Concepts**

All pro-forma assumptions were created utilizing projected square foot allotments provided by Sink Combs Dethlefs, as a building program has, and continues to evolve. At this time, approximately 50,000 square feet are anticipated being added to the 57,400 square feet of the existing building for a total of approximately 107,400 square feet.

### **B. Assumptions**

The operational budget planning for the expansion of the Louisville Recreation/Senior Center uses a conservative approach to estimating expenses and projecting additional revenues, based on an understanding of the conceptual project, the best available market area information, and integrating with current practices. Existing revenues and expenditures are considered along with the projected operations of expanded fitness and aquatics.

While an initial budget provides a baseline, it is anticipated that revenues during the first few years of operation with an expanded facility may exceed these projections for several reasons.

- Leading up to and during the first year of operation, marketing and promotion efforts and costs will be elevated to attract an expanded population.
- Particularly in years one and two, the facility interest and therefore attendance/participation will likely be higher than in subsequent years when the “newness” of the expanded spaces declines.

All figures are estimated 2016 dollars and estimate probable costs and revenues. There is no guarantee that the estimates and projections will be met, and there are many variables that cannot be accurately determined during this conceptual planning stage, or may be subject to change during the actual design and implementation process.

## Hours of Operation

The following indicates current hours of operation; these are assumed to remain the same. This schedule can be revised to accommodate various demands. However, it is important to note that facility revenues and expenditures are based on these hours shown in Table 4 below. Staffing at the pool is based on pool operating hours on Sundays.

**Table 4: Center Hours of Operations**

Days of Week	Times	Hours per week
<b>Monday – Thursday</b>	5:45am to 9:00pm	61
<b>Friday</b>	5:45am to 7:00pm	13.25
<b>Saturday</b>	7:00am to 6:00pm	11
<b>Sunday</b>	8:00am to 6:00pm	10
<b>Sunday Pool</b>	10:00am to 5:45pm	
<b>Total Hours/Week</b>		<b>95.25</b>

It is assumed that the facility will operate 351 days per year, with the facility being closed for seven holidays during the year including New Year’s Day, Easter, Memorial Day, Fourth of July, Labor Day, Thanksgiving, and Christmas Day. An annual shutdown period for maintenance is also expected that typically ranges from 7-10 days.

Rentals of party/activity rooms, swimming pool, classrooms, and the entire facility may extend beyond normal hours of operation and typically include weekends and some evenings. Though specific increased rental rates are not provided for after hours, this could be reflected in the pricing structure.

## Personnel Services

Generally, personnel costs make up the single highest expense for most multi-purpose recreation facilities. For purposes of projecting costs, the range mid-point of the 2016 Pay Plan was utilized for projecting expenses in each area.

Additional salaried staff contemplated at this time includes:

- 1.00 Supervisor I Fitness Coordinator
- 1.00 Supervisor I Senior Coordinator
- 1.00 Facility Maintenance Tech I
- 1.00 Pool Maintenance Tech I
- 0.25 Facility Assistant (add.25 to existing .75 staff)
- 0.25 Accounting Tech I

Additional part-time/contractual staff is proposed in the following areas of operation:

- Maintenance/Custodians
- Fitness/Program Instructors
- Life Guards/Swim Instructors



## **Maintenance Coverage**

Routine and daily set up maintenance responsibilities will be provided by maintenance and facility staff as needed. Current staff scheduling is expected to continue but to be supplemented with additional full-time staff and part-time hours.

## **Supplies**

In this study, supplies relate to ongoing operations in the areas of program, operating, office, computer supplies, postage, tools, books, staff uniforms, janitorial, tools, equipment parts, identification card supplies, resale merchandise, concession supplies, and miscellaneous items. It is anticipated that this figure will increase over time due to inflation. Note: All start up supply expenses associated with the facility expansion start up are assumed to be funded from the Owner Items account or FFE in the construction budget. Supplies expenses typically approximate 10% of the overall operational budget.

## **Services**

With the uncertainty of utility costs such as natural gas and electricity prices, service expenses can consume a significant portion of many operation budgets. The estimated utility costs for the volume of space within the facility accounts for a high percentage of the services budget; numbers can be verified with final design. For this analysis utilities are estimated to be \$3.25 per square foot, per year for non-aquatic space and \$5.25 per square foot for aquatic spaces.

Other typical services include contracted instructional services, marketing and advertising, printing and publishing, travel and training, subscriptions and memberships, telephone, bank charges and administrative fees, miscellaneous service charges (permits, licenses, taxes, fees), building and equipment maintenance (contractual or rental services), other contracted services (security and fire systems, elevator, trash pick-up, etc.), property and liability insurance, building maintenance, and repair. Overall services expenses typically approximate 30% of the overall operational budget.

Expenditure estimates are based on the type and size of the activity and support spaces planned for expansion in the facility and anticipated hours of operation. When possible and wherever available, calculations are based on actual best practice or methodology. Comparison data from similar facilities in the region was also analyzed to prepare estimates.

## **Capital Renovation Allocation**

A limited capital renovation allocation of 5% for building improvements, machinery, and equipment has been included in order to keep the facility up-to-date and to provide state-of-the-art equipment. It is not anticipated that this allocation will be needed for the expansion in the first several years of operation, but that the allocation will accumulate over time and be carried forward for future use.

- Building and Improvements should be budgeted at 3% of operating budget.
- Machinery and Equipment should be budgeted at 2% of operating budget.

A request was made at the Task Force Meeting of April 27<sup>th</sup> to consider as an option, calculating Capital Renovation based on the capital cost of construction and life cycle costing. This cannot be done at this time, but can be considered.

## Admissions Revenue

Revenue forecasts include current estimates of anticipated drop-in fees, punch card and pass sales, and rentals, around anticipated scheduled programming related to fitness and aquatics. This takes into consideration program and facility components as well as multiple admissions and age discounts options. The revenue categories for the expansion include:

- Daily admissions, punch cards, and passes
- Aquatics lessons and programs
- Fitness/wellness/aerobic programs
- Rental opportunities

Revenue forecasts are based on existing and proposed space components included in the facility, anticipated demographics of the local service area, and comparisons to other facilities in surrounding communities that may or may not be similar. Actual figures will vary based on the final design and allocation of facility spaces, the market at the time of opening, adopted facility operating philosophy, the aggressiveness of fees and use policies implemented, and the type of marketing effort undertaken to attract potential users to the facility. **Initial revenue goals may be exceeded but will require an ongoing effective marketing approach in order to meet annual goals. Some leveling off is common.**

## Proposed Fees

The proposed fee structure, as suggested below reflects preliminary figures that correspond to the operational budget and cost recovery goals for the center.

In this pro-forma daily, punch card (10 and 20 punch), and monthly fees include admission to the facility for cardio/fitness, stretching and weight use, and lap or open swim in the lap and leisure pool.

**Table 5** below lists current fees compared to fees to be considered. If the below fees were to be implemented at current admission quantity, a 16% increase in current revenue could be realized; this is in addition to additional admission revenue.

**Table 5: Current Fee Schedule and New Fee for Consideration**

Pass Type	Current Resident	Current Non-resident	New Fee Consideration Resident	New Fee Consideration Non-resident
<b>DAILY</b>				
Youth	\$4.00	\$6.00	\$4.50	\$6.75
Adult	\$6.00	\$8.00	\$6.50	\$8.75
Senior	\$4.00	\$6.00	\$4.50	\$6.75
Group (youth)	\$2.50	\$5.00	\$4.00	\$6.00
Group (adult)	\$4.50	\$7.00	\$6.00	\$8.00
<b>10 PUNCH</b>				
Youth	\$25	\$50	\$28	\$56
Adult	\$45	\$70	\$48	\$80
Senior	\$25	\$50	\$28	\$56
<b>20 PUNCH</b>				
Youth	\$50	\$100	\$53	\$106
Adult	\$90	\$140	\$93	\$150
Senior	\$50	\$100	\$53	\$106
<b>MONTHLY</b>				
Youth	\$19	\$24	\$22	\$33
Adult	\$35	\$40	\$38	\$50
Senior	\$19	\$24	\$22	\$33
Couple	\$55	\$60	\$58	\$70
Senior Couple	n/a	n/a	\$40	\$60
Family	\$59	\$64	\$65	\$75
<b>ANNUAL</b>				
Youth	\$228	\$288	\$264	\$396
Adult	\$420	\$480	\$456	\$600
Senior	\$228	\$288	\$264	\$396
Couple	\$648	\$720	\$696	\$840
Family	\$708	\$768	\$780	\$900

**Fitness**

Within the fitness area, the square feet dedicated to fitness programming will double. Fitness programming will be provided on an ongoing basis, similar to current programs, but with more dedicated as well as multi-use space. This estimate is based on review of revenue at comparable size facilities in the area and current revenue generated.

Currently FitZone classes are included with general facility admission and include a paid instructor (vs lap swimming, which does not require an instructor). A budget transfer is made to cover costs, but does not give the ability to track net revenue. This was approximately \$75,000 in 2015, with an additional \$29,221 generated in specialty classes. Additional FitZone classes and specialized (contractual) classes are estimated at 53% net revenue increase. When classes are not in use for groups, it will be important to keep fitness rooms occupied and thus generating revenue. One option is to consider a drop in

independent use of classroom space, such as Fitness on Demand. This is shown as an option with conservative use.

### **Aquatics**

With an expanded aquatics and fitness venue, the Louisville Recreation/Senior Center will have the ability to offer additional aquatics programming (i.e. swim lessons, aquatic exercise) on a year-round basis. This estimate is based on review of revenue at comparable size facilities in the area and current revenue generated.

Conservative estimates were used for additional programming in terms of numbers of participants. Additional classes should be concentrated in areas (level and time of year) where classes do tend to fill more quickly and are estimated for 21 weeks. An estimated net revenue increase is shown, primarily in the group Learn to Swim classes and the potential "specialty" classes generated by the type of water bodies being added to the program. These include such things as Watsu Massage, Toning, Water Arthritis, and Core Strengthening for Seniors. Water equipment, such as treadmills and bikes are also an option for additional program/drop in revenue. Another consideration is moving all lessons indoors such that cancellations due to weather are eliminated. Memory Square Pool could then offer additional lap swimming time and open play.

Lifeguard costs are shown as an addition to current operations. It is assumed that with the new natatorium the leisure pool / slide will be open from 12 noon on weekdays and Saturdays, allowing for lessons and classes to occur throughout the pools in the mornings.

### **Cost Recovery**

The 2015 cost recovery for the Louisville Recreation & Senior Center was 72%, including the funding in the Public Works budget supporting center operations and an estimate capital costs provided by staff. Cost recovery on the expansion alone is projected at 47%, with overall cost recovery for the expanded facility (current operations and expansion) at 60%, including repair and replacement (R&R) estimates. This is a conservative estimate and has served as the basis for facility pricing. A continual goal should be to sustain cost recovery through a focused staff effort, resulting in high quality facility management, customer service, and marketing.

To reach an expressed target of 70% cost recovery, revenues must be increased or expenses reduced. IF revenues were to be increased through admission fees, an additional 10.5% increase to each proposed fee to generate an additional \$141,367 would be required. This could be accomplished by adding 10.5% to each proposed fee, or through larger increases to non-resident fees and adult fees or some other combination, taking into account estimated passes sold in each type. Success with higher fee increases is subject to what the market will bear. Seventy percent cost recovery could also be accomplished through an increase in all fees (not just admissions), or a decrease in staffing projections, or a combination.

Cost Recovery is further discussed under the Financial Analysis.

### **Rentals**

Market analysis for room rental/social event venue indicates an opportunity to generate additional revenue in this area. These proposed fees do not take into account peak and non-peak times, but should

certainly be considered, especially for after-hours rentals. If the below fees were to be implemented at current reservation quantity, a 26% increase in current revenue could be realized. A recommended rental rate fee increase is noted below in Table 6.

**Table 6: Recommended Room Rental Rates**

Venue	Current Resident	Current Non-resident	Recommended Resident	Recommended Non-resident
Large room (50-75 Banquet)	\$35.00	\$45.00	\$45.00	\$55.00
Small room (25-30 classroom)	\$25.00	\$35.00	\$30.00	\$40.00
Combined (150-200 banquet)	\$70.00	\$90.00	\$80.00	\$100.00
Kitchen	\$15.00	\$20.00	\$50.00	\$60.00

**Birthday Parties**

Market analysis for the birthday party venue indicates an opportunity to generate additional revenue in this area by providing a host. This suggested pricing includes room setup/cleanup and a host in the room. It does not include provision of cake, party supplies or supervision outside of the party room, and given parental concern with nutrition and allergy related food substances, this may be an area worth avoiding. If the below fees were to be implemented at current reservation quantity, a 31% increase in current revenue could be realized. A recommended rental rate fee increase is noted below in **Table 7** below.

**Table 7: Recommended Party Package and Room Rental Rates**

Venue	Current Resident	Current Non-resident	Recommended Resident	Recommended Non-resident
Group (up to 10 children; add on pricing for additional)	\$60.00	\$80.00	\$80.00	\$100.00

**Vending**

Vending operations are expected to continue to be handled through contracted services and therefore only include a net revenue figure. Vending is shown in existing operations only.

**Advertisement and Sponsorship Revenue**

Revenues from advertisement and sponsorships **are not** included in the pro-forma but should be considered as an opportunity to increase revenues. Any advertising or sponsorship opportunities must be scrutinized to assure they meet the mission of the Recreation & Senior Services Division.

## C. Operational Budget and Pro-forma

### Admissions (see Admissions page)

- Hours of operation match current hours.
- Fee structure matches current structure. However, offering monthly debit for monthly pass equates to an annual pass. This pricing structure should be considered as an annual pass option.
- An increase in total annual visits of 42,600, from 286,966 to 329,566 (15%), is projected due to the expansion as shown on the Admissions tab of the Excel spreadsheet.
- Proposed increased admission fees as noted above are recommended for consideration and are included at current admissions quantity in the Full Budget Analysis along with projections for additional revenue (see chart below).

### Aquatics (see Aquatics – programming and Aquatics – Lifeguards pages)

- Aquatic programs offer the most opportunity for specialty programs in warmer water and in leisure admissions. It is estimated that the leisure pool may not be open the entire time that the pool is open, allowing for swim and water related lessons outside of leisure swimming.
- Additional swim lessons offer the most potential during the busiest seasons and are thus calculated at 21 weeks of lessons.
- Aquatic/Swim Lesson Instructors are calculated at \$11.50 per hour; private lessons at \$18 per hour.
- Lifeguards are proposed in addition to current staffing.
- Lifeguard salaries are calculated at \$11.50 per hour.
- Lifeguard /pool access is calculated at 50 weeks per year to allow for holidays and maintenance.

### Fitness (see Fitness page)

- With more dedicated fitness space, opportunities exist for not only drop in fitness (FitZone), but for specialty (contractual) fitness classes. Other opportunities exist for such programs as Fitness on Demand.
- Fit Zone is calculated at 50 weeks/year.
- Fitness instructor rates are calculated at \$21/hour.
- Fitness contracts are calculated at 30% gross revenue retained (70% to instructor).

### Programs

Additional program revenue for seniors, youth and adults may be realized but was not included in this expansion scenario.

### Rentals (including birthday party packages)

Proposed increases in rental and party rates are recommended for consideration and are included at current reservation quantity in the Full Budget Analysis along with projections for additional revenue.

## Budget Overview

An overview of expenditures, revenues, and cost recovery for the existing center and proposed expansion can be found on the Line Item Detail, Pro-forma and Full Budget Analysis pages. The Full Budget Analysis is provided below in **Table 8**, and summarized as:

2015 Cost Recovery	72%
Expansion Cost Recovery	47%
Combined Cost Recovery	65%
Combined Revenue	\$2,389,990
Combined Expenses	\$3,684,788
Combined Subsidy	\$1,294,798

**Table 8: Full Budget Analysis**

Revenues	Current	Expansion	Total
720 - Rec Admin			
721 – Cen Mgmt (Admissions)	\$ 1,032,582	\$ 143,575	\$ 1,346,437
721 – Fee Increase		\$ 170,280	\$ 170,280
722 - Aquatics	\$ 143,510	\$ 86,680	\$ 230,190
723 – Fit (GroupX)	\$ 108,233	\$ 100,625	\$ 208,858
724 - Youth	\$ 212,587		\$ 212,587
725 - MemSquare	\$ 36,939		\$ 36,939
726- Youth Sports	\$ 134,594		\$ 134,594
727 - Adult Sports	\$ 47,644		\$ 47,644
728 - Senior Services	\$ 82,043		\$ 82,043
731 - Senior Meal	\$ 48,000		\$ 48,000
732 - Nite @ Rec	\$ 42,698		\$ 42,698
<b>Total</b>	<b>\$ 1,888,830</b>	<b>\$ 501,160</b>	<b>\$ 2,389,990</b>
<b>Expenses</b>			
Expenses	\$ 2,062,307		\$ 2,062,307
Personnel		\$ 443,935	\$ 443,935
Supplies		\$ 39,500	\$ 39,500
Services		\$ 281,780	\$ 281,780
PW Maint	\$ 427,702	\$ -	\$ 427,702
Rec/Sen Cen CIP	\$ 125,000	\$ 304,564	\$ 429,564
<b>Total</b>	<b>\$ 2,615,009</b>	<b>\$ 1,069,779</b>	<b>\$ 3,684,788</b>
<b>Cost Recovery</b>	<b>72%</b>	<b>47%</b>	<b>65%</b>
<b>Total Surplus/Deficit</b>	<b>\$ (726,179)</b>	<b>\$ (568,619)</b>	<b>\$ (1,294,798)</b>

\* Includes revenue increase of 16% in admissions, 26% in rentals and 31% in parties at current level of use but with increased fee applied.



## D. Projected Five Year Pro-forma

A projected Five Year Pro-forma is provided using an estimated annual expenditure increase of 3% and incremental fee adjustments, as indicated in **Table 9** below.

**Table 9: Projected Five Year Pro-forma**

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>REVENUES</b>	<b>Combined</b>				
<b>TOTAL REVENUE</b>	\$ 2,389,990	\$ 2,461,690	\$ 2,535,540	\$ 2,611,607	\$ 2,689,955
<b>EXPENSES</b>					
<b>TOTAL EXPENSES</b>	\$ 3,684,788	\$ 3,795,331	\$ 3,909,191	\$ 4,026,467	\$ 4,147,261
<b>NET</b>	<b>-\$1,294,798</b>	<b>-\$1,333,641</b>	<b>-\$1,373,651</b>	<b>-\$1,414,860</b>	<b>-\$1,475,306</b>
<b>COST RECOVERY</b>	65%	65%	65%	65%	65%

## E. Financial Analysis and Potential Funding Sources

Operations are typically offset by fees and charges, but generally include some level of subsidy from the agency’s general fund. In order to assist with predicting a level of subsidy, GreenPlay traditionally recommends a cost recovery model. This information is summarized here with further details provided in **Appendix B**.

Conceptually, the Pyramid Methodology creates an overall philosophy and approach for resource allocation, program pricing, and cost recovery evaluation. Programs are evaluated based on their overall benefit to the individual or community, and priced for subsidy or cost recovery appropriately, as shown.

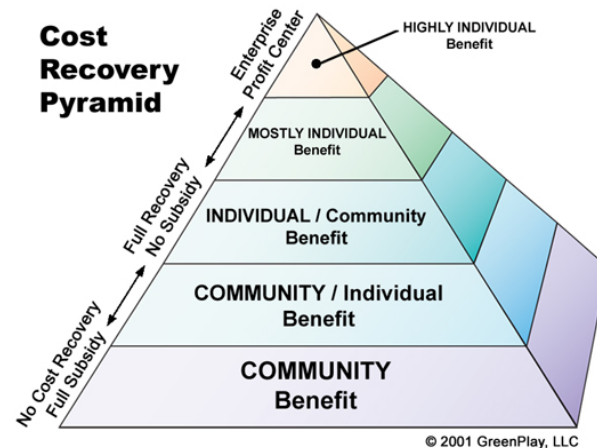
Other sources that help offset subsidies include:

### Grants

- Conservation Trust Fund
- Great Outdoors Colorado (GOCO)
- Land and Water Conservation Fund
- Private Foundations

### Partnerships

- It is recommended that the City establish a formal Partnership Policy- GreenPlay can provide a sample template for this purpose.
- Opportunities for: Hospitals; Fitness and Health providers; Joint public/Non-profit facilities; Private Sector (drink/food providers, clothing providers, exercise equipment providers)



## **Sponsorships**

- It is recommended that the City establish a formal Sponsorship Policy; GreenPlay can provide a sample template for this purpose.
- Facility Sponsorship Program and Policy – Cash and In-kind
- Program Sponsorship Guidelines and Benefits
- Naming Rights and/or Amenity labeling
- Corporate and/or Local Support, Alliances

## **Donor/Gifting/Volunteer Programs**

- Cash: Foundation, Gifts, Charitable Trusts, Endowments
- In-Kind: Volunteers, Facility Amenities
- **Foundations** – Can help with securing, managing, and attracting alternative funding.
- **Lease Purchase** – Reduces initial investment by leasing all or a portion of equipment with the option to purchase after a set investment period.
- **Management Agreements** – Private vendors may manage all or part of a facility or program, in return paying rent or sharing revenues (see Partnerships).

Building Renewal and Replacement Reserve Factor for 25 Years (Sink Combs)	0.81%
Annual Building Replacement Value Inflation Factor	3.0%
Equipment Replacement Inflation Factor	3.0%
Sales Tax Inflation Factor	4.0%
Non-Capital Operating Expense Inflation Factor	4.0%

**Furniture, Fixtures, and Equipment (FF&E)**

FF&E Replacement Value with 2 Year Replacement Cycle	
Annual Renewal and Replacement Reserve for FF&E with 2 Year Replacement	2
FF&E Replacement Value with 3 Year Replacement Cycle	
Annual Renewal and Replacement Reserve for FF&E with 3 Year Replacement	3
FF&E Replacement Value with 5 Year Replacement Cycle	
Annual Renewal and Replacement Reserve for FF&E with 5 Year Replacement	5
FF&E Replacement Value with 10 Year Replacement Cycle	
Annual Renewal and Replacement Reserve for FF&E with 10 Year Replacement	10
Annual FF&E 2 Year Expenditures	2
Annual FF&E 3 Year Expenditures	3
Annual FF&E 5 Year Expenditures	5
Annual FF&E 10 Year Expenditures	10
Total Annual FF&E Expenditures	

**Building Renewal and Replacement:**

Current Replacement Value Less Soft Costs  
Average Annual Renewal and Replacement Expense

**Sources and Uses of Renewal and Replacement Funds:**

Sources of Funds:

Rec Center Sales Tax Generated Revenue  
General Fund CIP  
User Fee Revenue  
Total Sources of Funds

Uses of Funds:

Non-Capital Eligible Operating Expenses  
FF&E Expenditures

Building Renewal and Replacement Reserve Factor for 25 Years (Sink Combs)	0.81%																	
Annual Building Replacement Value Inflation Factor	3.0%																	
Equipment Replacement Inflation Factor	3.0%																	
Sales Tax Inflation Factor	4.0%																	
Non-Capital Operating Expense Inflation Factor	4.0%																	
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	
<b>Furniture, Fixtures, and Equipment</b>																		
FF&E Replacement Value with 2 Year Replacement Cycle		\$ 200,000	\$ 206,000	\$ 212,180	\$ 218,545	\$ 225,102	\$ 231,855	\$ 238,810	\$ 245,975	\$ 253,354	\$ 260,955	\$ 268,783	\$ 276,847	\$ 285,152	\$ 293,707	\$ 302,518	\$ 311,593	
Annual Renewal and Replacement Reserve for FF&E with 2 Year Replacement	2	\$ 100,000	\$ 103,000	\$ 106,090	\$ 109,273	\$ 112,551	\$ 115,927	\$ 119,405	\$ 122,987	\$ 126,677	\$ 130,477	\$ 134,392	\$ 138,423	\$ 142,576	\$ 146,853	\$ 151,259	\$ 155,797	
FF&E Replacement Value with 3 Year Replacement Cycle		\$ 500,000	\$ 515,000	\$ 530,450	\$ 546,364	\$ 562,754	\$ 579,637	\$ 597,026	\$ 614,937	\$ 633,385	\$ 652,387	\$ 671,958	\$ 692,117	\$ 712,880	\$ 734,267	\$ 756,295	\$ 778,984	
Annual Renewal and Replacement Reserve for FF&E with 3 Year Replacement	3	\$ 166,667	\$ 171,667	\$ 176,817	\$ 182,121	\$ 187,585	\$ 193,212	\$ 199,009	\$ 204,979	\$ 211,128	\$ 217,462	\$ 223,986	\$ 230,706	\$ 237,627	\$ 244,756	\$ 252,098	\$ 259,661	
FF&E Replacement Value with 5 Year Replacement Cycle		\$ 1,200,000	\$ 1,236,000	\$ 1,273,080	\$ 1,311,272	\$ 1,350,611	\$ 1,391,129	\$ 1,432,863	\$ 1,475,849	\$ 1,520,124	\$ 1,565,728	\$ 1,612,700	\$ 1,661,081	\$ 1,710,913	\$ 1,762,240	\$ 1,815,108	\$ 1,869,561	
Annual Renewal and Replacement Reserve for FF&E with 5 Year Replacement	5	\$ 240,000	\$ 247,200	\$ 254,616	\$ 262,254	\$ 270,122	\$ 278,226	\$ 286,573	\$ 295,170	\$ 304,025	\$ 313,146	\$ 322,540	\$ 332,216	\$ 342,183	\$ 352,448	\$ 363,022	\$ 373,912	
FF&E Replacement Value with 10 Year Replacement Cycle		\$ 1,200,000	\$ 1,236,000	\$ 1,273,080	\$ 1,311,272	\$ 1,350,611	\$ 1,391,129	\$ 1,432,863	\$ 1,475,849	\$ 1,520,124	\$ 1,565,728	\$ 1,612,700	\$ 1,661,081	\$ 1,710,913	\$ 1,762,240	\$ 1,815,108	\$ 1,869,561	
Annual Renewal and Replacement Reserve for FF&E with 10 Year Replacement	10	\$ 120,000	\$ 123,600	\$ 127,308	\$ 131,127	\$ 135,061	\$ 139,113	\$ 143,286	\$ 147,585	\$ 152,012	\$ 156,573	\$ 161,270	\$ 166,108	\$ 171,091	\$ 176,224	\$ 181,511	\$ 186,956	
Annual FF&E 2 Year Expenditures	2		\$ 203,000		\$ 215,363		\$ 228,478		\$ 242,393		\$ 257,154		\$ 272,815		\$ 289,429		\$ 307,056	
Annual FF&E 3 Year Expenditures	3			\$ 515,150			\$ 562,918			\$ 615,116			\$ 672,154			\$ 734,481		
Annual FF&E 5 Year Expenditures	5					\$ 1,274,193					\$ 1,477,138					\$ 1,712,408		
Annual FF&E 10 Year Expenditures	10										\$ 1,375,666							
Total Annual FF&E Expenditures		\$ -	\$ 203,000	\$ 515,150	\$ 215,363	\$ 1,274,193	\$ 791,397	\$ -	\$ 242,393	\$ 615,116	\$ 3,109,958	\$ -	\$ 944,969	\$ -	\$ 289,429	\$ 2,446,889	\$ 307,056	
<b>Building Renewal and Replacement:</b>																		
Current Replacement Value Less Soft Costs		\$ 40,000,000	\$ 41,200,000	\$ 42,436,000	\$ 43,709,080	\$ 45,020,352	\$ 46,370,963	\$ 47,762,092	\$ 49,194,955	\$ 50,670,803	\$ 52,190,927	\$ 53,756,655	\$ 55,369,355	\$ 57,030,435	\$ 58,741,349	\$ 60,503,589	\$ 62,318,697	
Average Annual Renewal and Replacement Expense		\$ 324,000	\$ 333,720	\$ 343,732	\$ 354,044	\$ 364,665	\$ 375,605	\$ 386,873	\$ 398,479	\$ 410,434	\$ 422,747	\$ 435,429	\$ 448,492	\$ 461,947	\$ 475,805	\$ 490,079	\$ 504,781	
<b>Sources and Uses of Renewal and Replacement Funds:</b>																		
Sources of Funds:																		
Rec Center Sales Tax Generated Revenue		\$ 850,000	\$ 884,000	\$ 919,360	\$ 956,134	\$ 994,380	\$ 1,034,155	\$ 1,075,521	\$ 1,118,542	\$ 1,163,284	\$ 1,209,815	\$ 1,258,208	\$ 1,308,536	\$ 1,360,877	\$ 1,415,312	\$ 1,471,925	\$ 1,530,802	
General Fund CIP																		
User Fee Revenue																		
Total Sources of Funds		\$ 850,000	\$ 884,000	\$ 919,360	\$ 956,134	\$ 994,380	\$ 1,034,155	\$ 1,075,521	\$ 1,118,542	\$ 1,163,284	\$ 1,209,815	\$ 1,258,208	\$ 1,308,536	\$ 1,360,877	\$ 1,415,312	\$ 1,471,925	\$ 1,530,802	
Uses of Funds:																		
Non-Capital Eligible Operating Expenses		\$ 726,110	\$ 520,000	\$ 540,800	\$ 562,432	\$ 584,929	\$ 608,326	\$ 632,660	\$ 657,966	\$ 684,285	\$ 711,656	\$ 740,122	\$ 769,727	\$ 800,516	\$ 832,537	\$ 865,838	\$ 900,472	
FF&E Expenditures		\$ -	\$ 203,000	\$ 515,150	\$ 215,363	\$ 1,274,193	\$ 791,397	\$ -	\$ 242,393	\$ 615,116	\$ 3,109,958	\$ -	\$ 944,969	\$ -	\$ 289,429	\$ 2,446,889	\$ 307,056	
Average Annual Building Renewal and Replacement Expense		\$ 324,000	\$ 333,720	\$ 343,732	\$ 354,044	\$ 364,665	\$ 375,605	\$ 386,873	\$ 398,479	\$ 410,434	\$ 422,747	\$ 435,429	\$ 448,492	\$ 461,947	\$ 475,805	\$ 490,079	\$ 504,781	
Total Use of Funds		\$ 1,050,110	\$ 1,056,720	\$ 1,399,682	\$ 1,131,838	\$ 2,223,787	\$ 1,775,328	\$ 1,019,532	\$ 1,298,838	\$ 1,709,834	\$ 4,244,361	\$ 1,175,551	\$ 2,163,188	\$ 1,262,463	\$ 1,597,771	\$ 3,802,806	\$ 1,712,309	
Net Surplus/Deficit of Funds		\$ (200,110)	\$ (172,720)	\$ (480,322)	\$ (175,704)	\$ (1,229,407)	\$ (741,173)	\$ 55,989	\$ (180,296)	\$ (546,550)	\$ (3,034,546)	\$ 82,657	\$ (854,652)	\$ 98,415	\$ (182,459)	\$ (2,330,881)	\$ (181,507)	
<b>Cumulative Net Surplus/Deficit of Funds</b>		\$ (200,110)	\$ (372,830)	\$ (653,042)	\$ (656,026)	\$ (1,405,111)	\$ (1,970,580)	\$ (685,184)	\$ (124,307)	\$ (726,846)	\$ (3,581,096)	\$ (2,951,889)	\$ (771,995)	\$ (756,237)	\$ (84,044)	\$ (2,513,340)	\$ (2,512,388)	

Building Renewal and Replacement Reserve Factor for 25 Years (Sink Combs)											
Annual Building Replacement Value Inflation Factor											
Equipment Replacement Inflation Factor											
Sales Tax Inflation Factor											
Non-Capital Operating Expense Inflation Factor											
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
<b>Furniture, Fixtures, and Equipment</b>											
FF&E Replacement Value with 2 Year Replacement Cycle	\$ 320,941	\$ 330,570	\$ 340,487	\$ 350,701	\$ 361,222	\$ 372,059	\$ 383,221	\$ 394,717	\$ 406,559	\$ 418,756	
Annual Renewal and Replacement Reserve for FF&E with 2 Year Replacement	\$ 160,471	\$ 165,285	\$ 170,243	\$ 175,351	\$ 180,611	\$ 186,029	\$ 191,610	\$ 197,359	\$ 203,279	\$ 209,378	
FF&E Replacement Value with 3 Year Replacement Cycle	\$ 802,353	\$ 826,424	\$ 851,217	\$ 876,753	\$ 903,056	\$ 930,147	\$ 958,052	\$ 986,793	\$ 1,016,397	\$ 1,046,889	
Annual Renewal and Replacement Reserve for FF&E with 3 Year Replacement	\$ 267,451	\$ 275,475	\$ 283,739	\$ 292,251	\$ 301,019	\$ 310,049	\$ 319,351	\$ 328,931	\$ 338,799	\$ 348,963	
FF&E Replacement Value with 5 Year Replacement Cycle	\$ 1,925,648	\$ 1,983,417	\$ 2,042,920	\$ 2,104,207	\$ 2,167,333	\$ 2,232,353	\$ 2,299,324	\$ 2,368,304	\$ 2,439,353	\$ 2,512,534	
Annual Renewal and Replacement Reserve for FF&E with 5 Year Replacement	\$ 385,130	\$ 396,683	\$ 408,584	\$ 420,841	\$ 433,467	\$ 446,471	\$ 459,865	\$ 473,661	\$ 487,871	\$ 502,507	
FF&E Replacement Value with 10 Year Replacement Cycle	\$ 1,925,648	\$ 1,983,417	\$ 2,042,920	\$ 2,104,207	\$ 2,167,333	\$ 2,232,353	\$ 2,299,324	\$ 2,368,304	\$ 2,439,353	\$ 2,512,534	
Annual Renewal and Replacement Reserve for FF&E with 10 Year Replacement	\$ 192,565	\$ 198,342	\$ 204,292	\$ 210,421	\$ 216,733	\$ 223,235	\$ 229,932	\$ 236,830	\$ 243,935	\$ 251,253	
Annual FF&E 2 Year Expenditures		\$ 325,755		\$ 345,594							
Annual FF&E 3 Year Expenditures		\$ 802,587			\$ 877,008	\$ 903,319	\$ 930,418	\$ 958,331	\$ 987,081	\$ 1,016,693	
Annual FF&E 5 Year Expenditures				\$ 1,985,151							
Annual FF&E 10 Year Expenditures				\$ 1,848,779							
Total Annual FF&E Expenditures	\$ -	\$ 1,128,342	\$ -	\$ 4,179,524	\$ 877,008	\$ 903,319	\$ 930,418	\$ 958,331	\$ 987,081	\$ 1,016,693	
<b>Building Renewal and Replacement:</b>											
Current Replacement Value Less Soft Costs	\$ 64,188,258	\$ 66,113,905	\$ 68,097,322	\$ 70,140,242	\$ 72,244,449	\$ 74,411,783	\$ 76,644,136	\$ 78,943,460	\$ 81,311,764	\$ 83,751,117	
Average Annual Renewal and Replacement Expense	\$ 519,925	\$ 535,523	\$ 551,588	\$ 568,136	\$ 585,180	\$ 602,735	\$ 620,818	\$ 639,442	\$ 658,625	\$ 678,384	
<b>Sources and Uses of Renewal and Replacement Funds:</b>											
Sources of Funds:											
Rec Center Sales Tax Generated Revenue	\$ 1,592,034	\$ 1,655,715	\$ 1,721,944	\$ 1,790,822	\$ 1,862,455	\$ 1,936,953	\$ 2,014,431	\$ 2,095,008	\$ 2,178,809	\$ 2,265,961	
General Fund CIP											
User Fee Revenue											
Total Sources of Funds	\$ 1,592,034	\$ 1,655,715	\$ 1,721,944	\$ 1,790,822	\$ 1,862,455	\$ 1,936,953	\$ 2,014,431	\$ 2,095,008	\$ 2,178,809	\$ 2,265,961	
Uses of Funds:											
Non-Capital Eligible Operating Expenses	\$ 936,491	\$ 973,950	\$ 1,012,908	\$ 1,053,425	\$ 1,095,562	\$ 1,139,384	\$ 1,184,959	\$ 1,232,358	\$ 1,281,652	\$ 1,332,918	
FF&E Expenditures	\$ -	\$ 1,128,342	\$ -	\$ 4,179,524	\$ 877,008	\$ 903,319	\$ 930,418	\$ 958,331	\$ 987,081	\$ 1,016,693	
Average Annual Building Renewal and Replacement Expense	\$ 519,925	\$ 535,523	\$ 551,588	\$ 568,136	\$ 585,180	\$ 602,735	\$ 620,818	\$ 639,442	\$ 658,625	\$ 678,384	
Total Use of Funds	\$ 1,456,416	\$ 2,637,815	\$ 1,564,497	\$ 5,801,085	\$ 2,557,750	\$ 2,645,438	\$ 2,736,195	\$ 2,830,131	\$ 2,927,358	\$ 3,027,995	
Net Surplus/Deficit of Funds	\$ 135,619	\$ (982,100)	\$ 157,447	\$ (4,010,263)	\$ (695,295)	\$ (708,485)	\$ (721,764)	\$ (735,122)	\$ (748,550)	\$ (762,034)	
<b>Cumulative Net Surplus/Deficit of Funds</b>	\$ (45,888)	\$ (846,481)	\$ (824,652)	\$ (3,852,815)	\$ (4,705,558)	\$ (1,403,781)	\$ (1,430,249)	\$ (1,456,887)	\$ (1,483,672)	\$ (1,510,584)	