

FISCAL YEAR 2022
2nd QUARTER PROPOSED BUDGET AMENDMENT
ROCHESTER AVON RECREATION AUTHORITY (RARA)

	Current 2022 Budget	1st Qtr Amendment	Proposed 2022 Budget
Total Revenues	\$ 2,327,980	\$ 2,243,150	\$ 4,571,130
<i>Operating Expense</i>	<i>\$ 2,016,240</i>	<i>\$ 1,712,590</i>	<i>\$ 3,728,830</i>
<i>Capital Outlay Expense</i>	<i>284,260</i>	<i>519,110</i>	<i>803,370</i>
Total Expenses	\$ 2,300,500	\$ 2,231,700	\$ 4,532,200
To/(From) Fund Balance	\$ 27,480	\$ 11,450	\$ 38,930

Grand Total Revenue, Expense, and Fund Balance Impact:

The RARA FY 2022 2nd Quarter Budget Amendment proposes an increase in total revenues of +\$2,243,150 and an increase in total expenses of +\$2,231,700. The proposed increase in revenues less the proposed increase in expenses results in a net impact on RARA Fund Balance of +\$11,450.

The amended FY 2022 RARA Budget will include total revenues of \$4,571,130 and total expenditures of \$4,532,200. The net impact of Fund Balance in FY 2022 is +\$38,930.

Regarding the increase in Total Revenues of +\$2,243,150:

Account #	Account Description	Proposed Amendment	Explanation
808.589000	Contr.-City of Roch.Hills	\$ 3,920	Increase: Amend to Actual
808.590000	Contr.-City of Rochester	\$ 5,190	Increase: Amend to Actual
808.650002	Rental-Building	\$ (167,060)	Decrease: Due to No AFS Lease, New FlipSpot Lease with 6-month Lease Waiver, and Projected Building Rental
808.664001	Interest & Dividend Earnings	\$ 340	Increase: Due to Anticipated Interest Rate Increases
808.673001	Sales of Assets	\$ 2,400,000	Increase: Sale of 480 Second Street Building
808.673001	Sales of Assets	\$ 10,000	Increase: Sale of 480 Second Street Fitness Equipment
808.677000	Reimbursement	\$ (2,500)	Decrease: FlipSpot Paying City of Rochester Property Tax Directly
808.687000	Refund & Rebates	\$ (2,000)	Decrease: Amend to Projected Actual
808.695000	Miscellaneous Revenue	\$ (6,500)	Decrease: Amend to Projected Actual
960.636004	Fees-Softball/Baseball	\$ (12,500)	Decrease: Amend to Projected Actual
960.636005	Fees-Other Sports	\$ 5,300	Increase: Additional Programming Offered / Kickball & Cornhole
961.636002	Fees-Basketball	\$ (50,000)	Decrease: Amend to Projected Actual
961.636004	Fees-Softball/Baseball	\$ (25,000)	Decrease: Amend to Projected Actual
961.636005	Fees-Other Sports	\$ (2,500)	Decrease: Amend to Projected Actual
962.636005	Fees-Other Sports	\$ 31,000	Reclassification: Flag Football
962.636006	Fees-Day Camp	\$ 110,000	Increase: Based on Additional Registrations
962.636009	Fees-Contracted Camps	\$ 71,260	Increase: Amend to Projected Actual + Additional Programming (Challenge Island)
962.636015	Fees-Special Events	\$ (13,000)	Decrease: Amend to Projected Actual
962.636016	Fees-Adaptive Services	\$ (30,500)	Decrease: Amend to Projected Actual as Program Begins to Expands Back to Prior Year Levels
962.636018	Fees-Party Rentals	\$ 2,000	Increase: Amend to Projected Actual
963.631000	Fees-Dance-Current	\$ 10,000	Increase: Amend to Projected Actual
964.636021	Fees-Membership	\$ (96,500)	Decrease: Due to Decline in Fitness Memberships & Sale of 480 Second Street
964.650002	Rental-480 Building	\$ 2,200	Increase: Amend to Actual
Proposed Revenue Amendments		\$ 2,243,150	

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Regarding the increase in Total Expenses of +\$2,231,700:

Account #	Account Description	Proposed Amendment	Explanation
808.701001	Fund Balance to Balance	\$ 11,450	Increase: Additional Funding Contributed To Fund Balance
808.703000	Salaries & Wages	\$ 171,520	Increase: New Positions (x2) + Reclassification of Dance Supervisor
808.710000	Pension Plan	\$ 12,860	Increase: New Positions (x2) + Reclassification of Dance Supervisor
808.714000	Medicare Tax	\$ 2,680	Increase: New Positions (x2) + Reclassification of Dance Supervisor
808.715000	Soc. Security Tax	\$ 11,390	Increase: New Positions (x2) + Reclassification of Dance Supervisor
808.716000	Health/Optical Ins.	\$ 12,370	Increase: New Positions (x2) + Reclassification of Dance Supervisor
808.716002	Health Savings Account	\$ 8,000	Increase: New Positions (x2) + Reclassification of Dance Supervisor
808.717000	Dental Insurance	\$ 320	Increase: New Positions (x2) + Reclassification of Dance Supervisor
808.718000	Life & AD&D Ins.	\$ (1,050)	Decrease: Amend to Projected Actual
808.719000	Disability Ins.	\$ 2,950	Increase: New Positions (x2) + Reclassification of Dance Supervisor
808.720000	Unemployment Ins.	\$ 4,700	Increase: New Positions (x2) + Reclassification of Dance Supervisor
808.721000	Workers Comp.Ins.	\$ (1,800)	Decrease: Amend to Projected Actual
808.801000	Professional Services	\$ 35,870	Increase: Amend to Projected Actual
808.801000	Professional Services	\$ 120,000	Increase: Real Estate Specialist Fee
808.801000	Professional Services	\$ 10,000	Increase: Recreation Program & Services Assessment
808.801000	Professional Services	\$ 10,000	Increase: Operational Review
808.801017	Professional-Marketing	\$ 27,000	Increase: Amend to Projected Actual + Website Update
808.805001	Legal Fees-City Attorney	\$ 19,000	Increase: Amend to Projected Actual
808.807000	Contractual Services	\$ 1,240	Increase: Amend to Projected Actual
808.860000	Travel and Seminars	\$ 2,000	Increase: Amend to Projected Actual
808.920000	Public Utilities	\$ (9,400)	Decrease: Sale of 480 Second Street Building
808.922000	Telephone Expense	\$ 4,600	Increase: Amend to Projected Actual
808.940000	Rental-Equipment	\$ (2,400)	Decrease: Amend to Projected Actual
808.974000	Land Improvement	\$ (4,570)	Decrease: Sale of 480 Second Street Building
808.976000	Building Improvements	\$ (244,260)	Decrease: Fieldhouse HVAC unit / Defer Project
808.976000	Building Improvements	\$ 709,210	Increase: 500 Building / Roof Restoration & Replacement
808.976000	Building Improvements	\$ 36,480	Increase: 500 Building / Painting of Dance Rooms & Fieldhouse Ceiling
808.976000	Building Improvements	\$ 18,500	Increase: 500 Building / Exterior Painting
808.976000	Building Improvements	\$ 3,750	Increase: 500 Building / Fieldhouse Interior Painting
808.990000	Principal Payment	\$ 1,255,750	Increase: 500 & 480 Capital Lease Balance (as of 06/11/2022)
808.990000	Principal Payment	\$ (23,350)	Decrease: 480 Second Street Building (Principal through 09/31/2022)
808.995000	Interest Payments	\$ (40,000)	Decrease: 480 Second Street Building (Interest through 09/31/2022)
960.746004	Supplies-Adult Softball	\$ 1,700	Increase: Amend to Projected Actual
960.809004	Prof.Serv.-Adult Softball	\$ 3,150	Increase: Amend to Projected Actual
960.809005	Prof.Serv.-Other Adult Sport	\$ 3,500	Increase: Amend to Projected Actual
961.703002	Wages-Youth Basketball	\$ (500)	Decrease: Amend to Projected Actual
961.703004	Wages-Youth Softball/Baseball	\$ 500	Increase: Amend to Projected Actual
961.714000	Medicare Tax	\$ -	Decrease: Amend to Projected Actual
961.715000	Soc. Security Tax	\$ -	Decrease: Amend to Projected Actual
961.746002	Supplies-Youth Basketball	\$ (2,000)	Decrease: Amend to Projected Actual
961.746004	Supplies-Youth Soft/Baseball	\$ (1,000)	Decrease: Amend to Projected Actual
961.746005	Supplies-Other Youth Sports	\$ 2,500	Increase: Amend to Projected Actual
961.809002	Prof.Serv.-Youth Basketball	\$ (17,000)	Decrease: Amend to Projected Actual
961.809005	Prof.Serv.-Other Youth Sport	\$ 5,700	Reclassify: Cross-Country & Flag Football from Rental - Other Youth Sports
961.850806	Membership&Dues-YthVolleyball	\$ (500)	Decrease: Amend to Projected Actual
961.945002	Rental-Youth Basketball	\$ (11,000)	Decrease: Amend to Projected Actual
961.945005	Rental-Other Youth Sports	\$ (12,000)	Reclassify: Cross-Country & Flag Football to Prof. Services - Other Youth Sports

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Account #	Account Description	Proposed Amendment	Explanation
962.703006	Wages-Day Camp	\$ 46,000	Increase: Due to Additional Day Camp Enrollment
962.703013	Wages-Education	\$ 2,000	Increase: Amend to Projected Actual
962.703016	Wages-Adaptive Services	\$ (12,000)	Decrease: Amend to Projected Actual as Program Begins to Expands Back to Prior Year Levels
962.714000	Medicare Tax	\$ 1,230	Increase: Amend to Projected Actual
962.715000	Soc. Security Tax	\$ 2,200	Increase: Amend to Projected Actual
962.746006	Supplies/Admission-Day Camps	\$ 6,000	Increase: Due to Additional Day Camp Enrollment
962.746013	Supplies-Educational	\$ 2,000	Increase: Amend to Projected Actual
962.746015	Supplies-Special Events	\$ (500)	Decrease: Amend to Projected Actual
962.746016	Supplies/Adm.-Adaptive Prog	\$ 6,900	Increase: Amend to Projected Actual
962.746018	Supplies-Party Rental	\$ 500	Increase: Amend to Projected Actual
962.809006	Prof.Serv.-Day Camp	\$ 26,500	Increase: Due to Additional Day Camp Enrollment
962.809009	Prof.Serv.-Camps	\$ 29,000	Increase: Amend to Projected Actual / Magic Soccer
962.809013	Prof.Serv.-Educational	\$ 2,000	Increase: Amend to Projected Actual
962.809015	Prof.Serv.-Special Events	\$ (7,000)	Decrease: Amend to Projected Actual
962.945005	Rental-Other Sports	\$ 15,000	Reclassify & Increase: Flag Football & Field Hockey from Rental - Contracted Camps
962.945006	Rental-Day Camps	\$ 600	Increase: Due to Additional Day Camp Enrollment
962.945009	Rental-Contracted Camps	\$ (4,000)	Reclassify: Flag Football & Field Hockey to Rental - Other Sports
962.945015	Rental-Special Events	\$ 500	Increase: Amend to Projected Actual
963.703000	Salaries & Wages	\$ (23,000)	Reclassification: Dance Supervisor to Admin (808) Cost Center + Additional Dance Teachers
963.710000	Pension Plan	\$ (3,570)	Reclassification: Dance Supervisor to Admin (808) Cost Center + Additional Dance Teachers
963.714000	Medicare Tax	\$ (330)	Reclassification: Dance Supervisor to Admin (808) Cost Center + Additional Dance Teachers
963.715000	Soc. Security Tax	\$ (690)	Reclassification: Dance Supervisor to Admin (808) Cost Center + Additional Dance Teachers
963.746014	Supplies-Dance	\$ 18,100	Increase: Amend to Projected Actual
963.801000	Professional Services	\$ 3,100	Increase: Amend to Projected Actual
963.807000	Contractual Services	\$ (3,000)	Decrease: Amend to Projected Actual
963.942000	Rental	\$ (2,250)	Decrease: Amend to Projected Actual
Proposed Expense Amendments		\$ 2,231,700	

Regarding the net impact on Fund Balance of +\$11,450:

	FY 2021	FY 2022
Revenues	\$ 1,962,323	\$ 4,571,130
Expenditures	\$ 1,856,934	\$ 4,532,200
Net Impact on Fund Balance	\$ 105,390	\$ 38,930
Fund Balance Beginning	\$ 539,001	\$ 644,391
Fund Balance Ending	\$ 644,391	\$ 683,321
Fund Balance / Annual Operating Expenditures	35.9%	29.3%