

FISCAL YEAR 2022
4th QUARTER PROPOSED BUDGET AMENDMENT
ROCHESTER AVON RECREATION AUTHORITY (RARA)

	Current 2022 Budget	4th Qtr Amendment	Proposed 2022 Budget
Total Revenues	\$ 4,571,130	\$ (1,432,980)	\$ 3,138,150
Operating Expense	\$ 3,728,830	\$ (1,551,220)	\$ 2,177,610
Capital Outlay Expense	803,370	(20,930)	782,440
Total Expenses	\$ 4,532,200	\$ (1,572,150)	\$ 2,960,050
To/(From) Fund Balance	\$ 38,930	\$ 139,170	\$ 178,100

Grand Total Revenue, Expense, and Fund Balance Impact:

The RARA FY 2022 4th Quarter Budget Amendment proposes a decrease in total revenues of (\$1,432,980) and a decrease in total expenses of (\$1,572,150). The proposed increase in revenues less the proposed increase in expenses results in a net impact on RARA Fund Balance of +\$139,170.

The amended FY 2022 RARA Budget will include total revenues of \$3,138,150 and total expenditures of \$2,960,050. The net impact of Fund Balance in FY 2022 is +\$178,100.

Regarding the decrease in Total Revenues of (\$1,432,980):

Account #	Account Description	Proposed Amendment	Explanation
808.589000	Contr.-City of Roch.Hills	\$ 130	Increase: Amend to Actual Revenue
808.650002	Rental-Building	\$ 5,110	Increase: Amend to Projected Revenue
808.664001	Interest & Dividend Earnings	\$ 10,390	Increase: Amend to Projected Revenue
808.673001	Sales of Assets	\$ (1,534,900)	Decrease: Amend to Net Proceeds from Sale of 480 Building
808.673001	Sales of Assets	\$ 2,000	Increase: Amend to Actual from Sale to Fitness Equipment
808.675000	Contributions & Donations	\$ 250	Increase: Amend to Projected Revenue
808.677000	Reimbursement	\$ 500	Increase: Amend to Projected Revenue
808.687000	Refund & Rebates	\$ 2,470	Increase: Amend to Projected Revenue [Larger Anticipated Credit Card Rebate]
808.695000	Miscellaneous Revenue	\$ 2,500	Increase: Amend to Projected Revenue
960.636004	Fees-Softball/Baseball	\$ (3,820)	Decrease: Amend to Projected Revenue [No Thursday League This Fall]
960.636005	Fees-Other Sports	\$ (5,030)	Decrease: Amend to Projected Revenue [Leagues Have Not Run Yet]
961.636002	Fees-Basketball	\$ (4,500)	Decrease: Amend to Actual Revenue
961.636004	Fees-Softball/Baseball	\$ (17,000)	Decrease: Amend to Actual Revenue
961.636005	Fees-Other Sports	\$ 60,500	Increase: Amend to Projected Revenue [Middle School Cross-Country Program]
961.636006	Fees-Youth Volleyball	\$ (3,750)	Decrease: Amend to Actual Revenue
962.636005	Fees-Other Sports	\$ (170)	Decrease: Amend to Projected Revenue
962.636006	Fees-Day Camp	\$ (9,000)	Decrease: Amend to Actual Revenue
962.636007	Fees-Tennis	\$ 50	Increase: Amend to Actual Revenue
962.636009	Fees-Contracted Camps	\$ 28,740	Increase: Amend to Projected Revenue [Additional Contracted Camps]
962.636015	Fees-Special Events	\$ 600	Increase: Amend to Projected Revenue
962.636016	Fees-Adaptive Services	\$ 6,500	Increase: Amend to Projected Revenue
962.636018	Fees-Party Rentals	\$ 8,000	Increase: Amend to Projected Revenue
963.631000	Fees-Dance-Current	\$ 13,000	Increase: Amend to Projected Revenue
964.636021	Fees-Membership	\$ 4,500	Increase: Amend to Actual Revenue
964.650002	Rental-480 Building	\$ (50)	Decrease: Amend to Actual Revenue
Proposed Revenue Amendments		\$ (1,432,980)	

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Regarding the increase in Total Expenses of (\$1,572,150):

Account #	Account Description	Proposed Amendment	Explanation
808.701001	Fund Balance to Balance	\$ 143,670	Increase: Additional Funds Contributed To Fund Balance
808.703000	Salaries & Wages	\$ (128,070)	Decrease: Amend to Projected Actual Expenditure [Vacant Positions]
808.710000	Pension Plan	\$ (7,090)	Decrease: Amend to Projected Actual Expenditure [Vacant Positions]
808.714000	Medicare Tax	\$ (1,550)	Decrease: Amend to Projected Actual Expenditure [Vacant Positions]
808.715000	Soc. Security Tax	\$ (6,800)	Decrease: Amend to Projected Actual Expenditure [Vacant Positions]
808.716000	Health/Optical Ins.	\$ (12,670)	Decrease: Amend to Projected Actual Expenditure [Vacant Positions]
808.717000	Dental Insurance	\$ (1,050)	Decrease: Amend to Projected Actual Expenditure [Vacant Positions]
808.718000	Life & AD&D Ins.	\$ (270)	Decrease: Amend to Projected Actual Expenditure [Vacant Positions]
808.719000	Disability Ins.	\$ (510)	Decrease: Amend to Projected Actual Expenditure [Vacant Positions]
808.720000	Unemployment Ins.	\$ (5,700)	Decrease: Amend to Projected Actual Expenditure [Vacant Positions]
808.721000	Workers Comp.Ins.	\$ 1,000	Increase: Amend to Projected Actual Expenditure
808.740000	Operating Supplies	\$ (3,000)	Decrease: Amend to Projected Actual Expenditure
808.748000	Operating Equipment	\$ 5,000	Increase: Amend to Projected Actual Expenditure
808.801000	Professional Services	\$ (120,000)	Decrease: Real Estate Specialist Fee Net out in 480 Building Proceeds Revenue
808.801000	Professional Services	\$ (10,000)	Carryover: Recreation Program & Services Assessment / Carryover to FY 2023
808.801000	Professional Services	\$ (10,000)	Carryover: Operational Review / Carryover to FY 2023
808.807000	Contractual Services	\$ 650	Increase: Amend to Projected Actual Expenditure
808.850000	Membership & Dues	\$ 380	Increase: Amend to Projected Actual Expenditure
808.860000	Travel and Seminars	\$ 3,000	Increase: Amend to Projected Actual Expenditure
808.920000	Public Utilities	\$ 4,000	Increase: Amend to Projected Actual Expenditure
808.922000	Telephone Expense	\$ 150	Increase: Amend to Projected Actual Expenditure
808.929001	Repair & Maint.Facilities	\$ 12,000	Increase: Amend to Projected Actual Expenditure [Natural Gas Pipe Repairs]
808.974000	Land Improvement	\$ (22,000)	Carryover: Parking Lot Repairs / Carryover to FY 2023
808.976000	Building Improvements	\$ 1,320	Increase: Interior & Exterior Painting
808.976000	Building Improvements	\$ (250)	Decrease: Lighting Improvements
808.990000	Principal Payment	\$ (1,255,750)	Decrease: Sale of 480-Building Net Out in Revenue Account (808.673001)
808.990000	Principal Payment	\$ (460)	Decrease: Amend to Projected Actual Expenditure
808.995000	Interest Payments	\$ 16,330	Increase: Amend to Projected Actual Expenditure
960.746004	Supplies-Adult Softball	\$ (2,200)	Decrease: Amend to Projected Actual Expenditure
960.809004	Prof.Serv.-Adult Softball	\$ (2,650)	Decrease: Amend to Projected Actual Expenditure
960.809005	Prof.Serv.-Other Adult Sport	\$ (1,000)	Decrease: Amend to Projected Actual Expenditure
960.910000	Liability Ins.& Bonds	\$ (750)	Decrease: Amend to Projected Actual Expenditure
961.703002	Wages-Youth Basketball	\$ (800)	Decrease: Amend to Projected Actual Expenditure
961.703006	Wages - Youth Volleyball	\$ (1,400)	Decrease: Amend to Projected Actual Expenditure
961.714000	Medicare Tax	\$ (30)	Decrease: Amend to Projected Actual Expenditure
961.715000	Soc. Security Tax	\$ (140)	Decrease: Amend to Projected Actual Expenditure
961.746002	Supplies-Youth Basketball	\$ (1,000)	Decrease: Amend to Projected Actual Expenditure
961.746004	Supplies-Youth Soft/Baseball	\$ (2,200)	Decrease: Amend to Projected Actual Expenditure
961.746005	Supplies-Other Youth Sports	\$ (600)	Decrease: Amend to Projected Actual Expenditure
961.746006	Supplies-Youth Volleyball	\$ (2,500)	Decrease: Amend to Projected Actual Expenditure
961.809002	Prof.Serv.-Youth Basketball	\$ (5,000)	Decrease: Amend to Projected Actual Expenditure
961.809004	Prof.Serv.-Youth Soft/Baseball	\$ (2,000)	Decrease: Amend to Projected Actual Expenditure
961.809005	Prof.Serv.-Other Youth Sport	\$ 38,300	Increase: Amend to Projected Expenditure [Middle School Cross-Country Program]
961.945004	Rental-Youth Soft/Baseball	\$ 2,800	Increase: Amend to Projected Expenditure
961.945006	Rental - Youth Volleyball	\$ (1,800)	Decrease: Amend to Projected Actual Expenditure

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Account #	Account Description	Proposed Amendment	Explanation
962.703006	Wages-Day Camp	\$ (17,000)	Decrease: Amend to Projected Actual Expenditure
962.703013	Wages-Education	\$ (1,960)	Decrease: Amend to Projected Actual Expenditure
962.703015	Wages-Special Events	\$ (270)	Decrease: Amend to Projected Actual Expenditure
962.703016	Wages-Adaptive Services	\$ (8,000)	Decrease: Amend to Projected Actual Expenditure
962.703018	Wages-Party Rental	\$ 1,500	Increase: Amend to Projected Expenditure
962.714000	Medicare Tax	\$ (370)	Decrease: Amend to Projected Actual Expenditure
962.715000	Soc. Security Tax	\$ (1,600)	Decrease: Amend to Projected Actual Expenditure
962.746006	Supplies/Admission-Day Camps	\$ (6,000)	Decrease: Amend to Projected Actual Expenditure
962.746009	Supplies-Contracted Camp	\$ 500	Increase: Amend to Projected Expenditure
962.746013	Supplies-Educational	\$ (1,000)	Decrease: Amend to Projected Actual Expenditure
962.746015	Supplies-Special Events	\$ (1,000)	Decrease: Amend to Projected Actual Expenditure
962.746016	Supplies/Adm.-Adaptive Prog	\$ (16,400)	Decrease: Amend to Projected Actual Expenditure
962.746018	Supplies-Party Rental	\$ 500	Increase: Amend to Projected Expenditure
962.809005	Prof.Serv.-Other Sports	\$ 4,500	Increase: Amend to Projected Expenditure
962.809006	Prof.Serv.-Day Camp	\$ 3,000	Increase: Amend to Projected Expenditure
962.809007	Prof.Serv.-Tennis	\$ 100	Increase: Amend to Projected Expenditure
962.809009	Prof.Serv.-Camps	\$ 27,000	Increase: Amend to Projected Expenditure [Additional Contracted Camps]
962.809013	Prof.Serv.-Educational	\$ (1,000)	Decrease: Amend to Projected Actual Expenditure
962.809015	Prof.Serv.-Special Events	\$ 3,000	Increase: Amend to Projected Expenditure
962.809016	Prof.Serv.-Adaptive Services	\$ 5,500	Increase: Amend to Projected Expenditure
962.945005	Rental-Other Sports	\$ (5,500)	Decrease: Amend to Projected Actual Expenditure
962.945006	Rental-Day Camps	\$ (750)	Decrease: Amend to Projected Actual Expenditure
962.945009	Rental-Contracted Camps	\$ 3,000	Increase: Amend to Projected Expenditure [Pistons Camp]
962.945016	Rental-Adaptive Services	\$ (2,000)	Decrease: Amend to Projected Actual Expenditure
963.703000	Salaries & Wages	\$ (20,370)	Decrease: Amend to Projected Actual Expenditure
963.710000	Pension Plan	\$ 500	Increase: Amend to Projected Expenditure
963.714000	Medicare Tax	\$ (290)	Decrease: Amend to Projected Actual Expenditure
963.715000	Soc. Security Tax	\$ (1,230)	Decrease: Amend to Projected Actual Expenditure
963.746014	Supplies-Dance	\$ (9,100)	Decrease: Amend to Projected Actual Expenditure
963.801000	Professional Services	\$ 1,900	Increase: Amend to Projected Expenditure
963.807000	Contractual Services	\$ (5,000)	Decrease: Amend to Projected Actual Expenditure
Proposed Expense Amendments		\$ (1,572,150)	

Regarding the Net Impact on Fund Balance of +\$178,100:

	FY 2021	FY 2022
Revenues	\$ 1,962,323	\$ 3,138,150
<u>Expenditures</u>	<u>\$ 1,856,934</u>	<u>\$ 2,960,050</u>
Net Impact on Fund Balance	\$ 105,390	\$ 178,100
Fund Balance Beginning	\$ 539,001	\$ 644,391
Fund Balance Ending	\$ 644,391	\$ 822,491
Fund Balance / Annual Operating Expenditures	35.9%	37.8%