

REXBURG RAPIDS 2013 SEASON REPORT PROPOSED CHANGES FOR 2014 SEASON



Open Swim Admissions

2013 Season - 6/15 to 9/2			
	Daytime	Evening	Total
Fitness	-		-
Special Needs Groups	416		416
Age 0-2	2,418	625	3,043
Age 3-59	36,006	4,001	40,007
Age 60+, Veterans, & Armed Services	769	66	835
Non-Swimmer	1,595	161	1,756
Evening Group Discount		123	123
Evening Exclusive Groups (19)		3,800	3,800
Evening Non-Exclusive Groups (20)		1,222	1,222
Punch Pass	2,860		2,860
Total	44,064	9,998	54,062
Slide Pass (48" or taller or pass swim test)	17,739	-	17,739

Open Swim Admissions

	Daytime	Evening	Total	Slide Pass
2013 Season - 6/15 to 9/2	44,064	9,998	54,062	17,739
2012 Season - 5/28 to 9/3	44,556	9,676	54,232	16,424
2011 Season - 6/24 to 9/5	45,267	9,624	54,891	-

- **\$1 Customer Appreciation Night-Held 2 times:**
 - 1779 Total Admissions in 2 nights
 - Sold over 700 \$ 1 food items on those nights plus other food items at regular price

2013 Season Revenues

Account	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2013 %YTD	2012 vs 2013
REXBURG RAPIDS FUND REVENUE							
23-350.00	ADMISSIONS-FITNESS	786	296	1,000		0%	-296
23-350.10	ADMISSIONS-DAYTIME	192,712	182,035	241,000	183,772	76%	1,737
23-350.15	ADMISSIONS-DAYTIME SLIDE	7	23,633	15,000	26,008	173%	2,375
23-350.20	ADMISSIONS-EVENING	28,520	16,643	35,000	19,134	55%	2,491
23-350.30	RENTAL-EVENING EXCLUSIVE	5,721	17,500	15,000	15,175	101%	-2,325
23-350.35	ADMISSION-EVENING NO-EXL GROUP	2,338	6,199	3,000	4,145	138%	-2,054
23-350.40	ADMISSION-PUNCH PASS	15,356	16,257	19,000	16,517	87%	260
23-350.45	ADMISSION-FITNESS PUNCH PASS	180	375	300		0%	-375
23-352.00	SALES-CONCESSIONS	13,382	35,900	50,000	36,583	73%	683
23-352.10	INVENTORY-SALES	10,445	9,667	12,000	6,899	57%	-2,768
23-352.20	EMPLOYEE UNIFORM SALES	894	632	1,000	406	41%	-226
23-352.30	SHAVED ICE SALES (15%)		2,060		2,471		411
23-353.00	LESSONS - SWIM/FITNESS	33,333	45,313	36,000	61,048	170%	15,735
23-372.00	RENTAL-PARTY ROOM/SHELTERS	1,310	2,779	2,000	2,594	130%	-185
23-374.00	MISCELLANEOUS REVENUES				3,071		3,071
23-375.00	SALE OF ASSETS				2,550		2,550
TOTAL OPERATING REVENUE		\$ 304,984	\$ 359,289	\$ 430,300	\$ 380,373	88%	\$ 21,084
23-376.00	CONTRIBUTIONS	99,200					
23-390.10	FUND TFR - GENERAL FUND - CAPITAL						
23-399.99	FUND BALANCE CARRYOVER			63,700			
TOTAL REXBURG RAPIDS REVENUE		\$ 404,184	\$ 359,289	\$ 494,000	\$ 380,373	77%	\$ 21,084

2013 Season Personnel Expenses

Account	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2013 %YTD	2012 vs 2013
REXBURG RAPIDS FUND EXPENSE							
23-440.15	MANAGER & ASSISTANT WAGES	-19,211	-22,706	-22,700	-21,335	94%	1,371
23-440.152	BUILDING MAINTENANCE LABOR		-616	-1,200	-2,737	228%	-2,121
23-440.16	SWIM/FITNESS TEACHERS WAGES	-6,427	-12,238	-8,000	-13,675	171%	-1,437
23-440.17	LIFE GUARD WAGES	-71,501	-96,844	-90,000	-84,653	94%	12,191
23-440.171	CASHIER WAGES	-11,504	-17,200	-14,500	-11,139	77%	6,061
23-440.172	MAINT.WAGES-done by life guard	-11,454	-446	-1,000	-32	3%	414
23-440.174	CONCESSIONS WAGES		-7,142	-5,500	-4,774	87%	2,368
23-440.175	MARKETING/PT WAGES		-4,329	-7,800	-2,853	37%	1,476
23-440.20	BENEFITS	-11,897	-16,193	-16,000	-15,703	98%	490
23-440.25	WORKMANS COMP CLAIMS SURCHARGE				-620		-620
23-440.251	WORKMANS COMP REFUND				486		486
23-440.26	UNEMPLOYMENT BENEFITS		-612	-1,000	-1,878	188%	-1,266
23-440.27	UNIFORMS	-9,918	-3,018	-4,000	-3,750	94%	-732
TOTAL PERSONNEL EXPENSE		\$ (141,912)	\$ (181,344)	\$ (171,700)	\$ (162,663)	95%	\$ 18,681

2013 Season Operations & Total Expenses

Account	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2013 %YTD	2012 vs 2013
REXBURG RAPIDS FUND EXPENSE							
23-440.30	SUPPLIES	-7,831	-7,969	-10,000	-10,498	105%	-2,529
23-440.31	EQUIPMENT/SUPPLIES TO SELL	-11,024	-5,932	-11,000	-2,778	25%	3,154
23-440.32	CHEMICALS	-13,742	-29,888	-25,000	-28,367	113%	1,521
23-440.33	CONCESSION SUPPLIES		-19,052	-22,000	-16,593	75%	2,459
23-440.34	JANITORIAL SUPPLIES	-1,089	-1,542	-1,500	-2,168	145%	-626
23-440.41	PERMITS	-880	-225	-200	-225	113%	0
23-440.42	DRUG TESTS & BACKGROUND CHECKS	-3,324	-3,719	-4,000	-3,363	84%	356
23-440.43	HIRED WORK				-1,766		-1,766
23-440.45	ADVERTISING/MARKETING	-8,757	-9,780	-10,000	-6,862	69%	2,918
23-440.46	INSURANCE		-4,693	-6,200	-6,103	98%	-1,410
23-440.47	TRAVEL, TRAINING & MEETINGS	-10,709	-4,015	-3,500	-5,739	164%	-1,724
23-440.48	BANKING/CC CHARGES	-6,269	-7,155	-9,000	-7,857	87%	-702
23-440.49	SALES TAX	-13,953	-16,633	-19,000	-15,547	82%	1,086
23-440.51	TELEPHONE & INTERNET	-266	-1,358	-1,500	-1,303	87%	55
23-440.52	POWER	-15,652	-37,987	-35,000	-33,937	97%	4,050
23-440.53	NATURAL GAS	-30,069	-46,256	-50,000	-25,048	50%	21,208
23-440.58	WATER/SEWER/GARBAGE	-4,464	-7,199	-6,500		0%	7,199
23-440.60	BUILDING & GROUNDS REPAIRS	-1,810	-9,725	-6,000	-17,329	289%	-7,604
23-440.64	COMPUTER PROGRAM MAINTENANCE	-93	-5,045	-5,000	-4,658	93%	387
TOTAL OPERATIONS EXPENSE		\$ (129,932)	\$ (218,173)	\$ (225,400)	\$ (190,141)	84%	\$ 28,032
23-440.79	BAD DEBT WRITEOFFS		-9,368				9,368
23-440.95	SHOP EXPENSES						
23-440.98	CONTINGENCY/CAPITAL/DEPRECIATN			-96,900			
TOTAL REXBURG RAPIDS EXPENSE		\$ (271,844)	\$ (408,885)	\$ (494,000)	\$ (352,804)	71%	\$ 56,081

2013 Season Net Profits

	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2012 vs 2013
	REXBURG RAPIDS FUND NET INCLUDING TRANSFER	132,340	-49,596	0	27,569	77,165
	LESS FUND TRANSFER IN /CARRYOVER	-99,200		-63,700		
	ADD BACK CONTINGENCY			96,900		
	REXBURG RAPIDS FUND OPERATING NET	\$ 33,140	\$ (49,596)	\$ 33,200	\$ 27,569	\$77,165
	CARRYOVER BALANCE	\$ 132,340	\$ 82,744	\$ 115,944	\$ 110,313	

- **\$54,977 net improvement compared to prior season, not including one-time revenues and expenses.**
- **Actual net improvements in the books was \$77,165**
- **Last Year we estimated a net improvement of \$53,688 with the changes you approved last year for the 2013 season**

Concessions Report

2013 Season	
Revenues	\$ 36,583
Expenses	
Concession Supplies	\$ 16,593
Wages/Benefits	\$ 5,285
Sales Tax	\$ 2,071
Total Expenses	\$ 23,949
Concessions Profit	\$ 12,634
Shaved Ice Profit Sharing (15%)	\$ 2,471
Total Profits	\$ 15,105

2012 Season	
Total Profits	\$ 8,848

2011 Season	
Total Profits *	\$ 10,520

* Before Write off

Evening Exclusive Group & Party Room Rentals

Exclusive Nights			
Month	Nights Offered	Nights Reserved	Percentage Reserved
June	6	2	33%
July	14	11	79%
August	13	6	46%
Total	33	19	58%

- **5** of the **rentals** were the **3 hour option**
- **1 morning reservation** during the season (Do not offer morning exclusives in 2014)
- Party Room rented 21 Hours total for season

Non-Exclusive Group

- **Evening Non-Exclusive Group** rate for 200 or less people as follows:
 - \$275 per group with the Small Shelter
 - \$300 per group with the Large Shelter

Venue	Reservations Made
Small Group Shelter	7
Large Group Shelter	13
Total	20

Depreciation Expenses

Total Aquatic Center Cost	\$ 5,968,966.00
Annual Depreciation Expense	\$ 236,320.00
Cost/Admission to cover Depreciation	\$ 4.37
Current Daytime Cost Without Slide	5.5
Daytime Cost if Depreciation Included	\$ 9.87

- How much can we afford to put away for capital replacement costs?

Capital Replacement Transfer In

- We recommend transferring **\$50,000** annually from the general fund into the Rexburg Rapids Fund for **future capital replacement and maintenance needs starting in FY 2013**
 - Transfer would only be made if cash from the general fund is available at year end
 - Money would be kept as a **separate Fund Balance Carryover** and not included with the Fund Balance for Operations
- This plan would help **provide stability to the general fund** by not requiring substantial transfers in future years when capital replacement or maintenance needs arise
- **Request to adopt an amendment to the Financial Management Policies:**
 - 2) Rexburg Rapids Operating and Capital Reserves
 - a) The appropriate amount of monies should be reserved for operations, maintenance, and replacement of capital needed for the Rexburg Rapids Facility. If surplus revenues are not sufficient, fund balances should be transferred from the general or other appropriate funds to cover such a deficit.

REXBURG RAPIDS 2014 SEASON



2014 Open Swim Schedule

- No Schedule Changes for open swim
- Open Saturday June 14th
- Continue to offer Double Dip Monday Nights

	Proposed 2014 Schedule	
	Daytime	Evening
Monday:	12:30 – 5:30	5:30 – 8
Tuesday:	12:30 – 5:30	Exclusive
Wednesday:	12:30 – 5:30	Exclusive
Thursday:	12:30 – 5:30	Exclusive
Friday:	12:30 – 5:30	5:30 – 8
Saturday:	12:30 – 5:30	5:30 – 8

2014 Season

- **Open pool Saturday June 14th**
 - Start to heat pool June 7th for training (Help reduce gas bill significantly)
- **Maintain Exclusive nights** on Tuesday, Wednesday, & Thursday on one online calendar
 - Offer the first two hours of **exclusive group rentals** from 6 to 8 pm for \$900
 - Allow them to add an **extra hour** from 8 to 9 pm for \$300 (Extra hour only available 6/17 to 6/26 and 8/5 to 8/14)
- **Reduce Party Room Rental Rate to \$10 Hour**
 - Advertise **Party Room Packages** more actively

2014 Swim Lessons

- Increase from 4 to 5 sessions and 13 to 16 classes per session
 - Go to 10 minute breaks (rather than 5) and start lessons at 8:15 am and end them at 12:15 pm
- Hold lessons 4th of July week (4th on a Friday)
- Reduce to only one evening session at 8:15 (Very few signed up for the 8:35 Session in 2013)

2014 Season

- Offer **fitness/lap swim classes with a pass** on Monday/Wednesday from 6 to 8 am
- Offer non-competitive **Swim Club** Tuesday/Thursday from 7 to 8 am
- **Junior Lifeguards Class** for ages 11 – 14 on Saturdays from 10 – 12 all summer long
 - Will draw from these classes for future employees
 - Must be at least age 15 to lifeguard and age 16 to instruct
- Offer **Water Aerobics or Walking** class twice weekly
- **Classes will be advertised in the Summer Recreation Guide, and only offered if they have enough participants registered**

2014 Season

- Create a new website during winter

2015 Season

- Should we begin to research the cost and benefits of adding a hot tub?
 - Would require help from the Engineering Department