



Young Arena Budget Analysis

Budget Year 2023

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount as of Dec 31	2022 Amended Budget	2022 Adopted Budget	2023 Base Personnel	2023 Base Same Service	2023 Staff Requests	Chg from FY22 Adopted
Fund 010 - General Fund									
REVENUE									
Department 37 - Leisure Services									
Activity 4500 - Young Arena									
<i>Federal Grants & Reimbursements</i>									
010-37-4500 3345	Federal Emergency Management Agency Grant	1,120.19	373.40	.00	.00	.00	.00	.00	.00
<i>Federal Grants & Reimbursements Totals</i>		\$1,120.19	\$373.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Charges for Fees & Service</i>									
010-37-4500 3113	Sales Tax Collected	14,166.93	7,453.77	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00	.00
010-37-4500 3471	Arena Revenue	10,401.87	3,485.97	90,000.00	90,000.00	90,000.00	15,000.00	15,000.00	(75,000.00)
010-37-4500 3473	Beer Sales Commissions	.00	(4,520.50)	.00	.00	.00	.00	.00	.00
010-37-4500 3476	Young Arena Ice Rent	198,849.95	102,996.01	220,000.00	220,000.00	220,000.00	220,000.00	220,000.00	.00
010-37-4500 3481	Concession Revenue	133,824.94	139,982.85	380,000.00	380,000.00	380,000.00	380,000.00	380,000.00	.00
<i>Charges for Fees & Service Totals</i>		\$357,243.69	\$249,398.10	\$712,000.00	\$712,000.00	\$712,000.00	\$637,000.00	\$637,000.00	(\$75,000.00)
<i>Contributions & Donations - Private Sources</i>									
010-37-4500 3830	Unrestricted Gifts	38.25	967.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	.00
<i>Contributions & Donations - Private Sources Totals</i>		\$38.25	\$967.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00
<i>Refunds</i>									
010-37-4500 3722	Refunds	769.50	347.15	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	.00
<i>Refunds Totals</i>		\$769.50	\$347.15	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00
Activity 4500 - Young Arena Totals		\$359,171.63	\$251,085.65	\$719,000.00	\$719,000.00	\$719,000.00	\$644,000.00	\$644,000.00	(\$75,000.00)
Department 37 - Leisure Services Totals		\$359,171.63	\$251,085.65	\$719,000.00	\$719,000.00	\$719,000.00	\$644,000.00	\$644,000.00	(\$75,000.00)
REVENUE TOTALS		\$359,171.63	\$251,085.65	\$719,000.00	\$719,000.00	\$719,000.00	\$644,000.00	\$644,000.00	(\$75,000.00)
EXPENSE									
Department 37 - Leisure Services									
Activity 4500 - Young Arena									
<i>Personal Services - Salaries & Benefits</i>									
010-37-4500 1111	Salaries - Regular	177,349.62	98,133.85	180,773.00	180,773.00	186,223.00	186,223.00	186,223.00	5,450.00
010-37-4500 1112	Salaries - Part-time	162,511.00	89,794.60	171,960.00	178,960.00	178,960.00	178,960.00	178,960.00	.00
010-37-4500 1113	Longevity Pay	3,798.45	2,067.66	3,930.00	3,930.00	4,080.00	4,080.00	4,080.00	150.00
010-37-4500 1114	Time & Half Pay	826.20	343.80	500.00	500.00	500.00	500.00	500.00	.00
010-37-4500 1121	FICA - City Contribution	26,082.67	14,109.12	28,148.00	28,148.00	28,577.00	28,577.00	28,577.00	429.00
010-37-4500 1122	IPERS - City Contribution	28,807.63	16,435.25	22,196.00	22,196.00	22,725.00	22,725.00	22,725.00	529.00
010-37-4500 1123	Life & Disability Insurance	1,153.56	592.14	1,095.00	1,095.00	1,125.00	1,125.00	1,125.00	30.00
010-37-4500 1130	Employee Benefit Reimbursement	3,940.18	4,090.08	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00	.00
010-37-4500 1131	Health Insurance	56,268.00	35,424.00	70,848.00	70,848.00	70,848.00	70,848.00	70,848.00	.00



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<i>Personal Services - Salaries & Benefits Totals</i>		\$460,737.31	\$260,990.50	\$483,250.00	\$490,250.00	\$496,838.00	\$496,838.00	\$496,838.00	\$6,588.00																														
<i>Contractual Services</i>																																							
010-37-4500 1301	Temp Agency Services	.00	3,420.57	7,000.00	.00	.00	.00	.00	.00																														
010-37-4500 1319	Other Professional Services	.00	273.14	.00	.00	.00	.00	.00	.00																														
010-37-4500 1343	Postage & Mailing Expense	12.44	.00	100.00	100.00	100.00	100.00	100.00	.00																														
010-37-4500 1344	Telephone & Fax Expense	.00	.00	100.00	100.00	100.00	100.00	100.00	.00																														
010-37-4500 1371	Building & Grounds Maintenance	17,184.20	8,983.18	14,100.00	14,600.00	14,600.00	14,600.00	14,600.00	.00																														
010-37-4500 1373	Fixed Plant Operating Equip Repair	2,517.75	2,321.84	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	.00																														
010-37-4500 1375	Automotive Equip Repair & Maintenance	1,331.36	2,338.71	3,700.00	3,400.00	3,400.00	3,400.00	3,400.00	.00																														
010-37-4500 1388	Ice System Maintenance	18,152.23	11,538.87	13,000.00	13,000.00	13,000.00	13,000.00	18,000.00	5,000.00																														
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010-37-4500 1390	Other Contractual Services	14,499.38	6,800.51	16,275.00	18,000.00	18,000.00	18,000.00	18,000.00	.00																														
010-37-4500 1391	Dues & Memberships	365.00	.00	200.00	200.00	200.00	200.00	200.00	.00																														
010-37-4500 1398	Sales Tax	14,407.32	6,651.76	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00	.00																														
010-37-4500 1400	Utility Service	125,070.23	63,632.21	118,000.00	118,000.00	118,000.00	118,000.00	133,000.00	15,000.00																														
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<i>Contractual Services Totals</i>		\$193,539.91	\$105,960.79	\$196,875.00	\$191,800.00	\$191,800.00	\$191,800.00	\$211,800.00	\$20,000.00																														
<i>Commodities</i>																																							
010-37-4500 1504	Credit Card Fees	6,209.49	3,612.95	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	.00																														
010-37-4500 1520	Computer Software	513.00	2,171.45	2,225.00	.00	.00	.00	.00	.00																														
010-37-4500 1521	Electrical Supplies	1,569.61	690.23	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	.00																														
010-37-4500 1533	Fuel Expense	110.45	41.53	200.00	200.00	200.00	200.00	200.00	.00																														



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Fund 010 - General Fund									
EXPENSE									
Department 37 - Leisure Services									
Activity 4500 - Young Arena									
Commodities									
010-37-4500 1541	Janitorial Supplies	11,790.13	4,366.20	10,000.00	10,000.00	10,000.00	10,000.00	13,000.00	3,000.00
Comments									
Level Comment									
Base Same Service PPE, cleaning supplies continue to have large increases impacted by the pandemic.									
010-37-4500 1553	Merchandise for Resale	41,020.28	42,351.39	130,000.00	130,000.00	130,000.00	130,000.00	140,000.00	10,000.00
Comments									
Level Comment									
Base Same Service Food products have had large increases over the past year. Anticipated to remain for the foreseeable future.									
010-37-4500 1555	Minor Equipment & Supplies	873.29	518.75	500.00	500.00	500.00	500.00	500.00	.00
010-37-4500 1558	Skating Equipment & Supplies	695.00	.00	720.00	720.00	720.00	720.00	720.00	.00
010-37-4500 1561	Office Supplies & Minor Equipment	954.61	140.45	750.00	750.00	750.00	750.00	750.00	.00
010-37-4500 1565	Plumbing, Sewage & Drainage Supplies	809.54	25.57	.00	.00	.00	.00	.00	.00
010-37-4500 1571	Machinery & Equipment Replacement Parts	742.81	740.79	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	.00
010-37-4500 1579	Uniforms	.00	.00	400.00	700.00	700.00	700.00	700.00	.00
010-37-4500 1581	Paint & Paint Supplies	.00	827.88	600.00	600.00	600.00	600.00	600.00	.00
Commodities Totals		\$65,288.21	\$55,487.19	\$156,895.00	\$154,970.00	\$154,970.00	\$154,970.00	\$167,970.00	\$13,000.00
Activity 4500 - Young Arena Totals		\$719,565.43	\$422,438.48	\$837,020.00	\$837,020.00	\$843,608.00	\$843,608.00	\$876,608.00	\$39,588.00
Department 37 - Leisure Services Totals		\$719,565.43	\$422,438.48	\$837,020.00	\$837,020.00	\$843,608.00	\$843,608.00	\$876,608.00	\$39,588.00
EXPENSE TOTALS		\$719,565.43	\$422,438.48	\$837,020.00	\$837,020.00	\$843,608.00	\$843,608.00	\$876,608.00	\$39,588.00
Fund 010 - General Fund Totals									
REVENUE TOTALS		\$359,171.63	\$251,085.65	\$719,000.00	\$719,000.00	\$719,000.00	\$644,000.00	\$644,000.00	(\$75,000.00)
EXPENSE TOTALS		\$719,565.43	\$422,438.48	\$837,020.00	\$837,020.00	\$843,608.00	\$843,608.00	\$876,608.00	\$39,588.00
Fund 010 - General Fund Totals		(\$360,393.80)	(\$171,352.83)	(\$118,020.00)	(\$118,020.00)	(\$124,608.00)	(\$199,608.00)	(\$232,608.00)	(\$114,588.00)
Net Grand Totals									
REVENUE GRAND TOTALS		\$359,171.63	\$251,085.65	\$719,000.00	\$719,000.00	\$719,000.00	\$644,000.00	\$644,000.00	(\$75,000.00)
EXPENSE GRAND TOTALS		\$719,565.43	\$422,438.48	\$837,020.00	\$837,020.00	\$843,608.00	\$843,608.00	\$876,608.00	\$39,588.00
Net Grand Totals		(\$360,393.80)	(\$171,352.83)	(\$118,020.00)	(\$118,020.00)	(\$124,608.00)	(\$199,608.00)	(\$232,608.00)	(\$114,588.00)