

<b>Municipal Pool Budget</b>		<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Final</b>	<b>2017 Year to Date</b>	<b>Percent Generated</b>	<b>2018 Proposed</b>
<b>Season Ticket Sales</b>	<b>04-380-050</b>	<b>\$104,280.85</b>	<b>\$83,680.30</b>	<b>\$91,639.85</b>	<b>\$93,640.00</b>	<b>\$92,439.38</b>	<b>98.72%</b>	<b>\$92,500.00</b>
This line item was held over from last year and does not reflect a price increase. The Recreation Board has not discussed a increase in prices at this time for season passes, with the addition of the pavilion and a new amenity, it is expected that this line item will exceed this projection.								
<b>General Admission</b>	<b>04-380-060</b>	<b>\$28,748.70</b>	<b>\$38,279.00</b>	<b>\$43,023.31</b>	<b>\$48,023.00</b>	<b>\$42,478.17</b>	<b>88.45%</b>	<b>\$43,000.00</b>
This line item reflects the daily admission fees, or gate income. This is estimated lower than last year based on the year to date figure for 2017. This line item may also actually be higher than estimated for the same reason as above.								
<b>Concession Stand Sales</b>	<b>04-380-075</b>	<b>\$20,979.04</b>	<b>\$29,434.00</b>	<b>\$34,566.18</b>	<b>\$34,113.00</b>	<b>\$27,840.22</b>	<b>81.61%</b>	<b>\$29,000.00</b>
This line item reflects all sales other than admissions and rentals. This is estimated lower than last year based on the year to date figure for 2017. This line item previously contained Pool Party rentals, these have been moved to 04-380-000.								
<b>Sales Tax*</b>	<b>04-403-430</b>	<b>\$1,700.00</b>	<b>\$1,748.40</b>	<b>\$5,053.23</b>	<b>\$2,100.00</b>	<b>\$1,035.54</b>	<b>49.31%</b>	<b>\$1,050.00</b>
This line item is in and out. Under expenses this line item is paid to the state. Shown here for bookkeeping.								
<b>Interest</b>	<b>04-341-100</b>	<b>\$0.00</b>	<b>\$44.69</b>	<b>\$40.17</b>	<b>\$35.00</b>	<b>\$272.96</b>	<b>779.89%</b>	<b>\$475.00</b>
The large increase in this item is due to a sizable increase in the interest rate.								
<b>Miscellaneous (PARTY RENTALS)</b>	<b>04-380-000</b>	<b>\$377.00</b>	<b>\$1,410.80</b>	<b>\$0.00</b>	<b>\$4,000.00</b>	<b>\$86.26</b>	<b>2.16%</b>	<b>\$1,100.00</b>
Revenues that do not fit elsewhere are recorded here. Pool Party Rental have been moved to this line item.								
<b>Donations</b>	<b>04-380-100</b>	<b>\$0.00</b>	<b>\$1,001.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,075.00</b>		<b>\$0.00</b>
This line reflect the funds donated for the Pool Staff on Community Day.								
<b>Upper Allen Donation</b>	<b>04-359-000</b>	<b>\$0.00</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>	<b>100.00%</b>	<b>\$50,000.00</b>
Annual Donation by agreement from Upper Allen Township. This agreement is in effect until 2025.								
<b>Total Operating Revenue</b>		<b>\$156,085.59</b>	<b>\$205,598.19</b>	<b>\$224,322.74</b>	<b>\$231,911.00</b>	<b>\$215,227.53</b>	<b>92.81%</b>	<b>217,125.00</b>

Expenses		2014	2015	2016	2017	2017	Percent	2018
Salaries		Actual	Actual	Actual	Final	Year to Date	Expended	Proposed
Administration	04-401-130	\$20,272.00	\$23,819.65	\$28,245.00	\$30,000.00	\$28,245.00	94.15%	\$30,000.00
	Per agreement with the school district this is the amount we contribute to the salaries of the Pool Management staff.							
Guards	04-401-145	\$49,465.00	\$49,634.90	\$53,812.59	\$54,000.00	\$43,181.75	79.97%	\$45,000.00
	Life Guards, With Management shedding the guards on an as needed basis this line item is the same as last year.							
Concession Stand Clerks	04-401-140	\$20,000.00	\$16,457.43	\$17,950.71	\$16,102.00	\$9,551.66	89.43%	\$10,000.00
	This line item has been adjusted to reflect the separation of the Concession Stand Clerks and the Front Desk Staff. The separation was done to help track the staffing expenses.							
Front Desk	04-401-145					\$4,848.78		\$5,000.00
	New line item created to reflect the separation from 04-401-140, this allows us to better track the staff expenses at the pool.							
Maintenance	04-401-150	\$11,615.00	\$4,510.00	\$13,395.00	\$5,000.00	\$4,433.49	88.67%	\$6,500.00
	Borough Staff and Overall maintenance of the Pool							
Total Salaries		\$101,352.00	\$94,421.98	\$113,403.30	\$105,102.00	\$90,260.68	85.88%	\$96,500.00

Operating Expenses		2014 Actual	2015 Actual	2016 Actual	2017 Final	2017 Year to Date	Percent Expended	2018 Proposed
Office Supplies	04-401-200	\$1,171.00	\$817.00	\$371.16	\$500.00	\$769.38	153.88%	\$850.00
	Along with Office Supplies this line item includes tickets, wristbands and forms.							
Uniforms	04-401-240	\$400.00	\$1,257.16	\$1,225.67	\$1,300.00	\$450.36	34.64%	\$1,000.00
	Life Guard swimming suits							
Concession Stand Expenses	04-401-300	\$13,655.00	\$18,144.93	\$17,953.12	\$18,000.00	\$16,015.87	88.98%	\$18,000.00
	Stock for the Concession stand.							
Telephone/Internet	04-401-320	\$0.00	\$0.00	\$0.00	\$1,200.00	\$831.57	69.30%	\$1,000.00
Advertisement	04-401-340	\$15.00	\$704.00	\$1,025.00	\$1,000.00	\$1,138.00	113.80%	\$1,225.00
Pool Ticket Costs	04-401-350	\$0.00	\$287.00	\$388.97	\$400.00	\$502.11	125.53%	\$550.00
Capital Pool Repairs (Aqua)	04-401-450	\$5,860.00	\$30,742.74	\$12,163.67	\$25,000.00	\$12,574.95	50.30%	\$15,000.00

<b>Operating Expenses</b>		<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Final</b>	<b>2017 Year to Date</b>	<b>Percent Expended</b>	<b>2018 Proposed</b>
<b>Pool Certifications</b>	<b>04-403-300</b>	<b>\$0.00</b>	<b>\$2,042.50</b>	<b>\$645.00</b>	<b>\$1,000.00</b>	<b>\$815.00</b>	<b>81.50%</b>	<b>\$1,000.00</b>
	Life Guard and Chemical applicators certification.							
<b>Chemicals</b>	<b>04-403-350</b>	<b>\$18,238.00</b>	<b>\$20,911.16</b>	<b>\$20,456.79</b>	<b>\$21,000.00</b>	<b>\$16,609.83</b>	<b>79.09%</b>	<b>\$20,000.00</b>
<b>Sales Tax</b>	<b>04-403-430</b>	<b>\$1,700.00</b>	<b>\$1,748.40</b>	<b>\$2,053.23</b>	<b>\$2,100.00</b>	<b>\$1,035.54</b>	<b>49.31%</b>	<b>\$1,200.00</b>
	The Out portion of the sales tax line item from above.							
<b>Cleaning and Facilities Supplies</b>	<b>04-409-200</b>	<b>\$0.00</b>	<b>\$1,945.92</b>	<b>\$1,537.96</b>	<b>\$1,500.00</b>	<b>\$1,014.00</b>	<b>67.60%</b>	<b>\$1,250.00</b>
<b>Electric</b>	<b>04-409-360</b>	<b>\$9,407.00</b>	<b>\$7,301.28</b>	<b>\$7,070.77</b>	<b>\$7,000.00</b>	<b>\$6,340.37</b>	<b>90.58%</b>	<b>\$7,000.00</b>
<b>Water</b>	<b>04-409-366</b>	<b>\$5,860.00</b>	<b>\$2,464.30</b>	<b>\$5,879.91</b>	<b>\$6,000.00</b>	<b>\$4,183.83</b>	<b>69.73%</b>	<b>\$5,000.00</b>
<b>Equipment and Improvements</b>	<b>04-409-370</b>	<b>\$11,140.00</b>	<b>\$9,830.44</b>	<b>\$7,292.57</b>	<b>\$12,000.00</b>	<b>\$8,819.76</b>	<b>73.50%</b>	<b>\$15,000.00</b>
	This line item was raised for the purchase of a second AquaZIP'n and the replacement of the concrete in the area to the north of the diving end of the pool.							

Operating Expenses		2014 Actual	2015 Actual	2016 Actual	2017 Final	2017 Year to Date	Percent Expended	2018 Proposed
Payroll Taxes	04-483-161	\$12,269.00	\$12,192.00	\$8,941.62	\$8,000.00	\$6,511.65	81.40%	\$7,000.00
Capital Pool Improvement	04-409-720	\$0.00	\$50,000.00	\$8,079.94	\$0.00			\$14,390.00
<p>Matching Funds for the Land Partnership grant we have been awarded for Pool improvements. This will be used for the installation of a picnic pavillion and a concrete slab for party rentals. A pavillion was a request by many of the patrons that rented the pool for parties, and will be another source of income at the pool.</p>								
<b>Total Operating Expenses</b>		<b>\$82,172.00</b>	<b>\$162,344.67</b>	<b>\$98,746.22</b>	<b>\$109,534.00</b>	<b>\$80,876.84</b>	73.84%	<b>\$112,651.00</b>
<b>Total Expenses</b>		<b>\$183,524.00</b>	<b>\$258,809.15</b>	<b>\$212,149.52</b>	<b>\$214,636.00</b>	<b>\$171,137.52</b>	79.73%	<b>\$209,151.00</b>
<b>Revenue Over Expenditures</b>		<b>-\$27,438.41</b>	<b>-\$53,210.96</b>	<b>\$12,173.22</b>	<b>\$17,275.00</b>	<b>\$44,090.01</b>		<b>\$7,974.00</b>

Capital Pool Fund Balance (8/31/2017)	\$66,645.31
Year to Date Interest (8/31/17)	\$158.72