

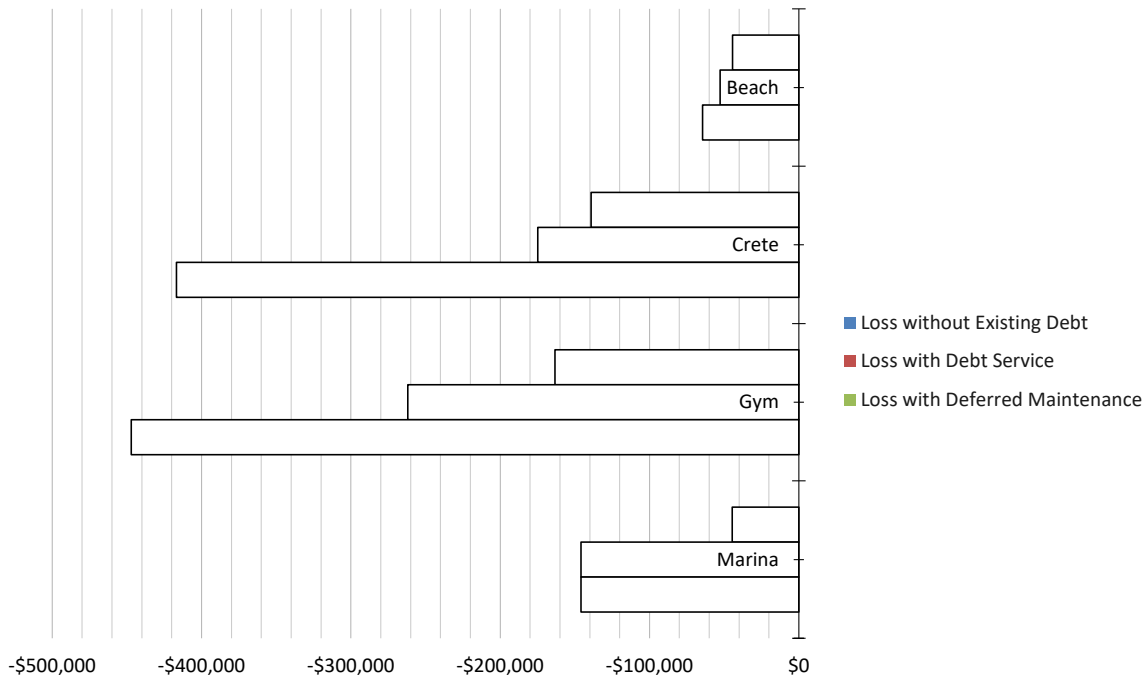
City of Plattsburgh  
 Rec Complex Department Projected Costs & Revenues  
 For Period Ended December 31, 2019

| Rec Complex Department Costs 2019  | Beach              |               | Crete               |               | Gym                 |               | Marina              |               | Totals              |
|--|--------------------|---------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|---------------------|
| Salaries & Wages & Temporary Pay   | \$ 86,048          |               | \$ 95,670           |               | \$ 228,868          |               | \$ 83,322           |               | \$ 493,908          |
| Overtime   | 4,037              | 4.69%         | 6,207               | 6.49%         | 15,103              | 6.60%         | 4,069               | 4.88%         | 29,416              |
| Separation Pay & NonPay Compensation                                       |                    |               | 1,250               | 1.31%         | 2,500               | 1.09%         |                     |               | 3,750               |
| Services and Supplies  | 17,530             | 12.49%        | 136,857             | 42.92%        | 73,134              | 14.66%        | 15,352              | 6.17%         | 242,872             |
| <b>Direct &amp; Indirect Department Costs</b>                              | <b>107,614</b>     |               | <b>239,984</b>      |               | <b>319,605</b>      |               | <b>102,742</b>      |               | <b>769,945</b>      |
| <b>Allocated Benefits:</b>   |                    |               |                     |               |                     |               |                     |               |                     |
| Health Care  | -                  |               | 11,135              |               | 9,815               |               | 3,275               |               | 24,225              |
| Retirement   | 8,298              |               | 9,384               |               | 22,473              |               | 8,050               |               | 48,205              |
| Payroll Matching   | 6,277              |               | 7,099               |               | 17,001              |               | 6,090               |               | 36,467              |
| Workers' Comp  | 802                |               | 907                 |               | 2,171               |               | 778                 |               | 4,657               |
| Unemployment   | -                  |               | -                   |               | -                   |               | -                   |               | -                   |
| Disability   | -                  |               | 103                 |               | 264                 |               | -                   |               | 367                 |
| EAS  | 80                 |               | 107                 |               | 267                 |               | 80                  |               | 533                 |
| Cafeteria Contribution   | -                  |               | -                   |               | -                   |               | -                   |               | -                   |
| <b>Total Benefits</b>  | <b>15,457</b>      | <b>17.96%</b> | <b>28,735</b>       | <b>30.04%</b> | <b>51,990</b>       | <b>22.72%</b> | <b>18,272</b>       | <b>21.93%</b> | <b>114,454</b>      |
| <b>Other Allocated Costs:</b>  |                    |               |                     |               |                     |               |                     |               |                     |
| Interfund Prior Period Transfers   | -                  |               | -                   |               | 181                 |               | -                   |               | 181                 |
| Audit  | 211                |               | 416                 |               | 603                 |               | 223                 |               | 1,453               |
| Unallocated Insurance  | 2,697              |               | 6,014               |               | 8,010               |               | 20,122              |               | 36,843              |
| Debt Service   | 8,315              |               | 35,705              |               | 98,574              |               | 101,265             |               | 243,859             |
| Additional DPW Support   | 6,000              |               | 8,000               |               | 20,000              |               | 6,000               |               | 40,000              |
| <b>Total Allocated Costs</b>   | <b>17,223</b>      |               | <b>50,135</b>       |               | <b>127,368</b>      |               | <b>127,610</b>      |               | <b>322,335</b>      |
| <b>Rec Complex Department Costs 2019</b>                                   | <b>\$ 140,295</b>  |               | <b>\$ 318,853</b>   |               | <b>\$ 498,963</b>   |               | <b>\$ 248,624</b>   |               | <b>\$ 1,206,735</b> |
| <b>Rec Complex Revenue 2018:</b>   |                    |               |                     |               |                     |               |                     |               |                     |
| Culture & Recreation   | \$ 87,773          | 62.56%        | \$ 144,350          | 45.27%        | \$ 237,621          | 47.62%        | \$ 102,970          | 41.42%        | \$ 572,713          |
| Interest Temporary   | 2                  |               | 4                   |               | 6                   |               | 3                   |               | 14                  |
| Commissions  | 423                |               | 696                 |               | 1,145               |               | 496                 |               | 2,760               |
| Refund prior year expense  | (629)              |               | (1,034)             |               | (1,703)             |               | (738)               |               | (4,103)             |
| <b>Rec Complex Revenue 2019:</b>   | <b>\$ 87,569</b>   |               | <b>\$ 144,015</b>   |               | <b>\$ 237,070</b>   |               | <b>\$ 102,731</b>   |               | <b>\$ 571,384</b>   |
| <b>Rec Complex Net Projection 2019</b>                                     | <b>\$ (52,726)</b> |               | <b>\$ (174,838)</b> |               | <b>\$ (261,893)</b> |               | <b>\$ (145,893)</b> |               | <b>\$ (635,351)</b> |
| <b>Additional Annualized Deferred Maintenance amortized over 20 years*</b> | 11,763             |               | 241,977             |               | 185,193             |               | -                   |               | 438,932             |
| <b>Representative Rec Complex Costs to be Paid From General Fund</b>       | <b>(64,489)</b>    |               | <b>(416,815)</b>    |               | <b>(447,086)</b>    |               | <b>(145,893)</b>    |               | <b>(1,074,283)</b>  |

\* based on engineering estimate for Crete Center and capital improvements estimate at \$35/square foot (low end of \$35 to \$200 refurbishment range) for Rec Center



Loss without Existing Debt, Loss with Debt Service and Loss with Deferred Maintenance



|       | Others | Beach | Balance of 2019<br>Crete | Gym    | Marina | Indirect<br>Admin |
|-------|--------|-------|--------------------------|--------|--------|-------------------|
| 100%  |        | 0     | 23,227                   | 17,270 | 3,482  | 78,909            |
|       |        |       |                          |        | 150    | 8,276             |
| 88479 |        | 359   | 27,772                   | 7,330  | 546    | 3,130             |
|       |        | 359   | 50,999                   | 24,599 | 4,178  | 90,315            |
|       | 6,550  |       |                          |        |        |                   |
|       | 36,219 |       |                          |        |        |                   |
|       | 6,862  |       |                          |        |        |                   |
|       | 0      |       |                          |        |        |                   |
|       | 0      |       |                          |        |        |                   |
|       | 183    |       |                          |        |        |                   |
|       | 0      |       |                          |        |        |                   |
|       | 0      |       |                          |        |        |                   |
|       | 0      |       |                          |        |        |                   |
|       | 0      |       |                          |        |        |                   |

Description Of Project

Year Total

12. RECREATION COMPLEX FACILITIES

|  |         |                |           |         |         |
|--|---------|----------------|-----------|---------|---------|
| Beach ADA Compatability Adjustments                  | 50,000  |                |           | 50,000  |         |
| Beach Accessory Structure Repair                     | 25,000  |                |           | 25,000  |         |
| Beach Bathhouse Plumbing Repair                      | 100,000 |                |           | 100,000 |         |
| Crete Center Roof Repair, ADA, Deferred Maintenance* | 600,000 | 3,000,000      |           | #####   |         |
| Rec Center ADA compliance                            |         | 250,000        |           | 250,000 |         |
| Rec Center Building Repairs*                         | 50,000  | 1,895,200      |           | #####   |         |
| Rec Center Elevator                                  |         |                | 200,000   | 200,000 |         |
| Rec Center Cardio Equipment                          | 30,000  |                | 30,000    | 60,000  |         |
| Rec Center Air Conditioning                          |         | 300,000        |           | 300,000 |         |
| <b>TOTAL:</b>  | 0       | 855,000        | 5,445,200 | 230,000 |         |
| #####  |         |                |           | 0       |         |
| <b>CRETE CENTER NEW DEBT LOAD over</b>               | 20      | years at 3.00% | 241,977   | 241,977 | 241,977 |
| <b>REC. CTR. NEW DEBT LOAD over</b>                  | 20      | years at 3.00% | 185,193   | 185,193 | 185,193 |
| Beach Improvements                                   | 20      | years at 3.00% | 11,763    | 11,763  | 11,763  |

|         |           |        |   |
|---------|-----------|--------|---|
| 0       | 52,314    | 70,326 | 0 |
| 14      |           |        |   |
| 2,760   |           |        |   |
| (4,103) |           |        |   |
| #####   | Full year |        |   |
| #####   |           |        |   |
| #####   |           |        |   |
| #####   |           |        |   |
| #####   |           |        |   |

#####

40,000

|                                | Beach            | Crete             | Gym               | Marina           |
|--------------------------------|------------------|-------------------|-------------------|------------------|
| Loss without Existing Debt     | <b>-\$44,411</b> | <b>-\$139,134</b> | <b>-\$163,319</b> | <b>-\$44,628</b> |
| Loss with Debt Service         | -\$52,726        | -\$174,838        | -\$261,893        | -\$145,893       |
| Loss with Deferred Maintenance | -\$64,489        | -\$416,815        | -\$447,086        | -\$145,893       |