Mt Baker Rowing & Sailing Center - Sources & Uses of Funds

Parks Department (Parks) and Boating Advisory Council (BAC) budget summary

Reference: *Parks Budgets & 2010 Summit Information; ARC Advisory Council Budgets & 2010 End of Yr Statements*

	2010 Budget			2010 Actual			2011 Budget			2012 Budget			2013 Budget			2014 Budget		
SOURCES	Parks	BAC	Total	Parks	BAC	Total	Parks	BAC	Total	Parks	BAC	Total	Parks	BAC	Total	Parks	BAC	Total
General Fund - PAR Fee	$ 40,000	$ -	$ 40,000	$ 39,228	$ -	$ 39,228	$ 45,000	$ -	$ 45,000	$ 45,000	$ -	$ 45,000	$ 45,000	$ -	$ 45,000	$ 45,000	$ -	$ 45,000
General Fund - Facility Rentals	$ 12,245	$ -	$ 12,245	$ -	$ -	$ -	$ 42,245	$ -	$ 42,245	$ 62,245	$ -	$ 62,245	$ 62,245	$ -	$ 62,245	$ 63,490	$ -	$ 63,490
General Fund - Resource Recovery	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,000	$ -	$ 7,000	$ 7,000	$ -	$ 7,000	$ 7,000	$ -	$ 7,000	$ 7,000	$ -	$ 7,000
General Fund - Other	$ -	$ -	$ -	$ 39,408	$ -	$ 39,408	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Class Fees *(ASF earned @12%)*	$ -	$ 260,050	$ 260,050	$ -	$ 261,222	$ 261,222	$ -	$ 291,845	$ 291,845	$ -	$ 291,845	$ 291,845	$ -	$ 291,845	$ 291,845	$ -	$ 297,682	$ 297,682
Regatta Fees *(no ASF)*	$ -	$ 105,000	$ 105,000	$ -	$ 90,596	$ 90,596	$ -	$ 112,825	$ 112,825	$ -	$ 115,082	$ 115,082	$ -	$ 117,383	$ 117,383	$ -	$ 119,731	$ 119,731
Fundraising *(ASF unearned @ 3%)*	$ -	$ 72,000	$ 72,000	$ -	$ 59,903	$ 59,903	$ -	$ 50,500	$ 50,500	$ -	$ 51,510	$ 51,510	$ -	$ 52,540	$ 52,540	$ -	$ 53,591	$ 53,591
Sales, Rentals & Misc. *(ASF earned @ 12%)*	$ -	$ 10,570	$ 10,570	$ -	$ 12,892	$ 12,892	$ -	$ 10,400	$ 10,400	$ -	$ 10,608	$ 10,608	$ -	$ 10,820	$ 10,820	$ -	$ 11,037	$ 11,037
Financial Aid	$ -	$ (4,500)	$ (4,500)	$ -	$ (7,855)	$ (7,855)	$ -	$ (8,000)	$ (8,000)	$ -	$ (8,160)	$ (8,160)	$ -	$ (8,323)	$ (8,323)	$ -	$ (8,490)	$ (8,490)
Sub-total Sources	**$ 52,245**	**$ 443,120**	**$ 495,365**	**$ 78,636**	**$ 416,758**	**$ 495,394**	**$ 94,245**	**$ 457,570**	**$ 551,815**	**$ 114,245**	**$ 460,885**	**$ 575,130**	**$ 114,245**	**$ 464,265**	**$ 578,510**	**$ 115,490**	**$ 473,551**	**$ 589,040**
Transfer from Endowment *(no actual ASF)*	$ -	$ 4,000	$ 4,000	$ -	$ 4,000	$ 4,000	$ -	$ 5,000	$ 5,000	$ -	$ 5,000			$ 5,000			$ 5,000	
Rental Room (BAC) *(unbudgeted/projected)*	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,815	$ 6,815	$ -	$ 46,330			$ 61,180			$ 76,900	
Total Sources	**$ 52,245**	**$ 447,120**	**$ 499,365**	**$ 78,636**	**$ 420,758**	**$ 499,394**	**$ 94,245**	**$ 469,385**	**$ 563,630**	**$ 114,245**	**$ 512,215**	**$ 575,130**	**$ 114,245**	**$ 530,445**	**$ 578,510**	**$ 115,490**	**$ 555,451**	**$ 589,040**
Inflation % (if applied)											*1.02*		*1.02*	*1.02*		*1.02*	*1.02*	
USES																		
Personnel - Wages & Taxes	$ (129,564)	$ (151,984)	$ (281,548)	$ (110,583)	$ (145,599)	$ (256,182)	$ (111,926)	$ (164,986)	$ (276,912)	$ (134,498)	$ (168,285)	$ (302,783)	$ (137,188)	$ (171,651)	$ (308,839)	$ (139,932)	$ (175,084)	$ (315,016)
Personnel - Benefits	$ (24,021)	$ -	$ (24,021)	$ (28,540)	$ -	$ (28,540)	$ (29,630)	$ -	$ (29,630)	$ (33,255)	$ -	$ (33,255)	$ (33,920)	$ -	$ (33,920)	$ (34,599)	$ -	$ (34,599)
Personnel - Workers Comp	$ (3,819)	$ -	$ (3,819)	$ (1,346)	$ -	$ (1,346)	$ (3,314)	$ -	$ (3,314)	$ (3,443)	$ -	$ (3,443)	$ (3,512)	$ -	$ (3,512)	$ (3,582)	$ -	$ (3,582)
Facility Maintenance	$ -	$ -	$ -	$ (1,897)	$ -	$ (1,897)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fuel & Operating Supplies	$ (15,088)	$ -	$ (15,088)	$ (8,983)	$ (45)	$ (9,028)	$ (15,307)	$ (1,000)	$ (16,307)	$ (15,532)	$ (1,020)	$ (16,552)	$ (15,842)	$ (1,040)	$ (16,883)	$ (16,159)	$ (1,061)	$ (17,220)
Utilities & Communications	$ (8,932)	$ -	$ (8,932)	$ (9,826)	$ (699)	$ (10,525)	$ (8,545)	$ -	$ (8,545)	$ (8,621)	$ -	$ (8,621)	$ (8,793)	$ -	$ (8,793)	$ (8,969)	$ -	$ (8,969)
Program Expenses	$ -	$ (66,592)	$ (66,592)	$ -	$ (64,587)	$ (64,587)	$ -	$ (77,899)	$ (77,899)	$ -	$ (79,457)	$ (79,457)	$ -	$ (81,046)	$ (81,046)	$ -	$ (82,667)	$ (82,667)
Equipment Purchase	$ -	$ (59,900)	$ (59,900)	$ -	$ (57,011)	$ (57,011)	$ -	$ (40,050)	$ (40,050)	$ -	$ (40,851)	$ (40,851)	$ -	$ (41,668)	$ (41,668)	$ -	$ (42,501)	$ (42,501)
Fundraising Expenses	$ -	$ (7,000)	$ (7,000)	$ -	$ (7,792)	$ (7,792)	$ -	$ (5,800)	$ (5,800)	$ -	$ (5,916)	$ (5,916)	$ -	$ (6,034)	$ (6,034)	$ -	$ (6,155)	$ (6,155)
Other	$ (17)	$ -	$ (17)	$ -	$ -	$ -	$ (17)	$ -	$ (17)	$ (18)	$ -	$ (18)	$ (18)	$ -	$ (18)	$ (18)	$ -	$ (18)
Regattas	$ -	$ (86,500)	$ (86,500)	$ -	$ (79,992)	$ (79,992)	$ -	$ (94,710)	$ (94,710)	$ -	$ (96,604)	$ (96,604)	$ -	$ (98,536)	$ (98,536)	$ -	$ (100,507)	$ (100,507)
Sub-Total Uses	**$ (181,441)**	**$ (371,976)**	**$ (553,417)**	**$ (161,175)**	**$ (355,725)**	**$ (516,900)**	**$ (168,739)**	**$ (384,444)**	**$ (553,183)**	**$ (195,367)**	**$ (392,133)**	**$ (587,500)**	**$ (199,274)**	**$ (399,976)**	**$ (599,250)**	**$ (203,260)**	**$ (407,975)**	**$ (611,235)**
Transfer (PAR Fee from BAC)	$ -	$ (40,000)	$ (40,000)	$ -	$ (39,228)	$ (39,228)	$ -	$ (45,000)	$ (45,000)	$ -	$ (45,000)	$ (45,000)	$ -	$ (45,000)	$ (45,000)	$ -	$ (45,000)	$ (45,000)
Transfer (ARC Service Fee from BAC)	$ -	$ (34,754)	$ (34,754)	$ -	$ (34,630)	$ (34,630)	$ -	$ (37,934)	$ (37,934)	$ -	$ (37,990)	$ (37,990)	$ -	$ (38,046)	$ (38,046)	$ -	$ (38,804)	$ (38,804)
Sub-Total Uses	**$ -**	**$ (74,754)**	**$ (74,754)**	**$ -**	**$ (73,858)**	**$ (73,858)**	**$ -**	**$ (82,934)**	**$ (82,934)**	**$ -**	**$ (82,990)**	**$ (82,990)**	**$ -**	**$ (83,046)**	**$ (83,046)**	**$ -**	**$ (83,804)**	**$ (83,804)**
Rental Room (BAC) *(unbudgeted/projected)*	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (3,160)	$ (3,160)	$ -	$ (9,670)	$ -	$ -	$ (9,863)	$ -	$ -	$ (10,060)	$ -
Total Uses	**$ (181,441)**	**$ (446,730)**	**$ (628,171)**	**$ (161,175)**	**$ (429,583)**	**$ (590,758)**	**$ (168,739)**	**$ (470,539)**	**$ (639,278)**	**$ (195,367)**	**$ (484,793)**	**$ (670,490)**	**$ (199,274)**	**$ (492,885)**	**$ (682,296)**	**$ (203,260)**	**$ (501,839)**	**$ (695,039)**
Inflation % (if applied)											*1.02*		*1.02*	*1.02*		*1.02*	*1.02*	
NET																		
Total Net (w/o Prks FMD Exp)	**$ (129,196)**	**$ 390**	**$ (128,806)**	**$ (82,539)**	**$ (8,825)**	**$ (91,364)**	**$ (74,494)**	**$ (1,154)**	**$ (75,648)**	**$ (81,122)**	**$ 27,422**	**$ (53,700)**	**$ (85,029)**	**$ 37,560**	**$ (47,469)**	**$ (87,770)**	**$ 53,611**	**$ (34,158)**
Other Parks Expense																		
Prks Facility Maintenance - Personnel	$ (25,704)	$ -	$ (25,704)	$ (25,704)	$ -	$ (25,704)	$ (25,704)	$ -	$ (25,704)	$ (25,704)	$ -	$ (25,704)	$ (25,704)	$ -	$ (25,704)	$ (25,704)	$ -	$ (25,704)
Prks Facility Maintenance - Non-Personnel	$ (7,229)	$ -	$ (7,229)	$ (7,229)	$ -	$ (7,229)	$ (7,229)	$ -	$ (7,229)	$ (7,229)	$ -	$ (7,229)	$ (7,229)	$ -	$ (7,229)	$ (7,229)	$ -	$ (7,229)
Total Net (with Prks FMD Exp)	**$ (162,129)**	**$ 390**	**$ (161,739)**	**$ (115,472)**	**$ (8,825)**	**$ (124,297)**	**$ (107,427)**	**$ (1,154)**	**$ (108,581)**	**$ (114,055)**	**$ 27,422**	**$ (86,633)**	**$ (117,962)**	**$ 37,560**	**$ (80,402)**	**$ (120,703)**	**$ 53,611**	**$ (67,091)**

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January 31, 2012
Base data v.3

NOTES:
- Highlights for "**General Fund - PAR Fee**" revenue and "Transfer "**PAR Fee from BAC**" expense are off-setting revenue/expense of BAC PARFee payment to Parks Dept
- "Transfer from Endowment" is used by the BAC for balancing (the Endowment is a separate, private investment account)
- Highlights for "**Rental Room (BAC)**" are unbudgeted, projected BAC revenues and expenses for Mt Baker new room addition; projections are based on Golden Gardens & Alki Bathhouse actual rentals
- City revenues and expenses for Mt Baker room rental are budgeted within the City Revenue & Expense budgets
- Prks Facility Maintenance Personnel and Non-Personnel expenses are based on a 10 year average of maintenance expenses performed by the Parks Facility Maintenance shops; no inflation has been added
- BAC Budgets have been developed and approved through 2011; the BAC budgets for 2012, 2013, & 2014 are projected with a 2% inflation rate
- Parks Budgets have been approved by City Council for 2011, and proposed by Mayor for 2012; the Parks budgets for 2013 & 2014 are projected using a 2% inflation rate for rental revenues and all expenses
- Parks PAR Fee Revenue "actual" was less than originally budgeted due to 10-day Citywide furlough (reducing programs/attendance); PAR Fee increased in 2011 through Fees & Charges ordinance
- Parks Personnel Expense Budget dropped between 2010 and 2011 due to the elimination of a 1.0 FTE Recreation Program Specialist, and substituting a .60 Recreation Attendant to assist with facility coverage
- Parks Personnel Expense Budget increased by $1500 in 2011 to cover the cost of half of a .50FTE Recreation Program Specialist to assist with a partial year of facility programs/coverage
- Parks Personnel Expense Budget increased by $22,000 in 2012 to cover the cost of half of a .50FTE Recreation Programs Specialist to assist with a partial year of facility programs/coverage ($$ from Aquatics section)
- Parks will be requesting a .50 FTE Recreation Programs Specialist in the 2013-2014 Budget process to cover the cost on a permanent basis for facility program/coverage. (half time spent at each facility)