

Key Biscayne Community Center
Budget Summary



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I. Community Center Budget & Actual: 2005 to Present:

Line Item	2005 Budget	2005 Actual	2006 Budget	2006 Actual	2007 Budget	2007 YTD	2007 Projected	2008 Budget
COMMUNITY CENTER SUPERVISOR	53,560	53,560	67,336	64,989	72,723	58,738	72,723	78,650
YOUTH SERVICES COORDINATOR	32,000	32,013	33,477	31,724	35,597	21,523	25,828	36,050
FRONT DESK MANAGER	31,000	31,508	33,477	33,240	37,377	30,334	36,400	40,479
PART-TIME EMPLOYEES	369,001	362,055	371,406	354,561	401,000	333,454	413,030	413,030
*PAYROLL TAXES	37,145	40,273	38,686	42,771	41,822	36,213	40,935	43,468
*RETIREMENT CONTRIBUTIONS	13,987	6,456	16,115	17,459	17,484	12,476	16,194	18,621
*LIFE, HEALTH, DISABILITY INSURANCE	16,200	16,200	16,200	25,766	16,200	10,467	12,560	16,850
*WORKERS COMPENSATION	58,559	32,500	67,343	6,552	6,928	10,406	12,487	10,043
CONTRACT SERVICES	105,400	296,528	210,800	387,386	319,476	361,587	420,000	420,000
SKYLINE	0	0	0	0	0	0	0	34,000
COMMUNICATIONS	0	0	5,000	11,652	5,000	7,866	9,439	10,741
POSTAGE	0	0	2,500	3,492	2,500	1,137	1,365	2,500
UTILITIES	195,664	59,351	108,000	116,183	119,846	102,805	123,366	133,300
WATER & SEWER	13,976	2,597	3,000	0	3,000	0	0	0
INSURANCE	48,000	48,000	67,479	52,416	75,249	94,769	102,613	121,025
**REPAIRS & MAINTENANCE	0	150,254	249,595	248,406	230,000	193,555	232,267	285,000
ADVERTISING	0	0	50,000	44,631	50,000	36,029	43,235	50,000
OFFICE SUPPLIES	0	0	2,500	529	2,500	4,306	5,167	2,500
SUPPLIES	92,000	101,950	82,000	96,626	82,000	63,285	75,942	82,000
UNIFORMS	0	0	0	0	0	0	0	2,000
TOTAL	1,066,492.00	1,233,242.81	1,429,914.00	1,608,062.88	1,523,702.00	1,378,950.00	1,643,551.00	1,800,257

(*) Provided by Finance Department

II. Community Center Revenues:

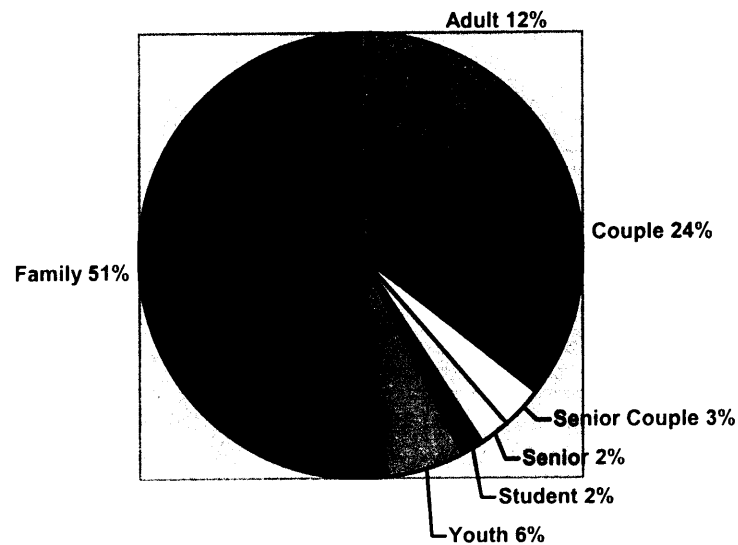
The Community Center receives revenue from three sources: Memberships, Point of sale (POS) and Programs.

1. Memberships:

Membership revenue is generated by the purchase of Monthly and Annual Memberships to the Community Center. The fees collected are as follows:

Category	Monthly Fee	Annual Fee	2006 Revenue
Adults	\$55.00	\$300.00	\$65,031.28
Youth (Under 18)	\$22.00	\$130.00	\$32,485.57
Senior (65+)	\$30.00	\$200.00	\$12,099.61
Student (25 & under)	\$35.00	\$220.00	\$8,813.41
Couple	\$85.00	\$385.00	\$135,326.09
Senior Couple	\$50.00	\$300.00	\$17,430.59
Family	\$110.00	\$525.00	\$291,629.21

2006 Membership revenue by membership category:

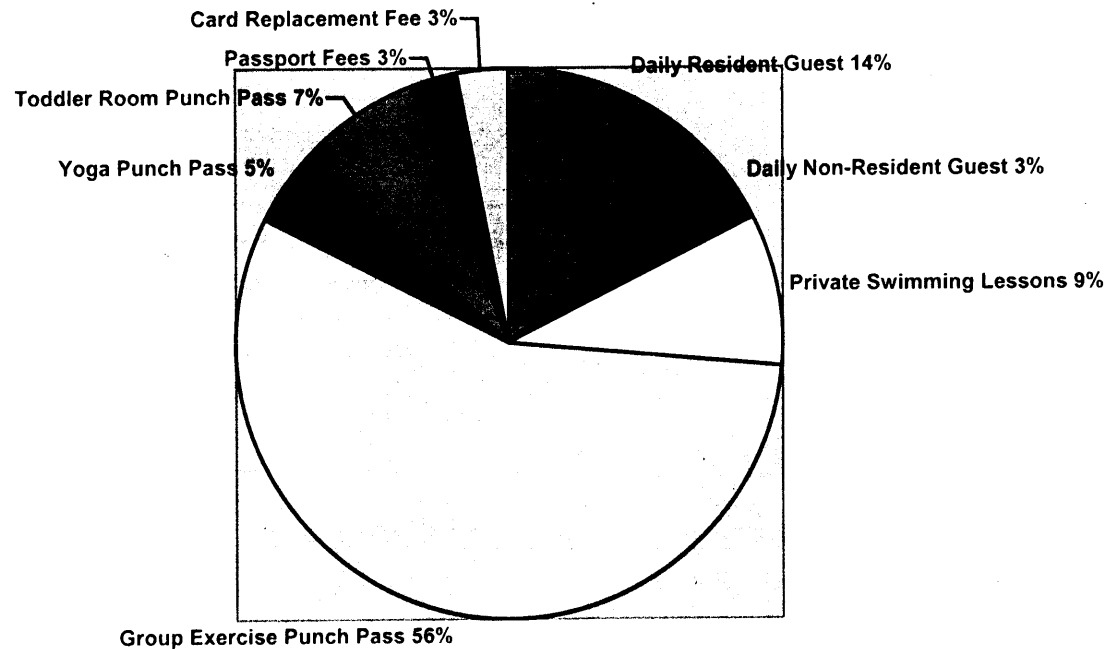


2. Point of Sale (POS):

Point of sale revenue is generated from the following items purchased at the Community Center:

- Daily Resident Pass: Adults (\$9), Youth 18 & Under (\$6), Senior 65+ (\$6) and Student 25 & Under (\$7)
- Daily Guest Pass: Adults (\$13), Youth Under 18 (\$9), Senior 65+ (\$9) and Student 25 & Under (\$10)
- Group Exercise Punch Pass: Single pass (\$8 member/non-members \$15), 5 pack (\$29), 10 pack (\$50), 20 Pack (\$85) **the 5, 10, 20 pack are not available to non-members*
- Yoga Punch Pass: Members (\$8 per class), Non-members (\$15 per class)
- Toddler Room Punch Pass: Member Hourly (\$5 per Hour), Non-member Hourly (\$8 Per hour) and Member 10 hour pass (\$50)
- Passport Fees: Fees generated by the processing of passport applications
- Swimming Private Lesson: In the 2005, 2006, and the first two months of 2007 these items are shown as POS revenue. This revenue is currently collected as part of program revenue
- Membership Card Replacement: Fee charged to replace a lost membership card.

2006 Point of Sale revenue by category



2006 POS revenue totals by category

Category	2006 Revenue
Daily Resident Guest	\$34,665.20
Dailey Non-Resident Guest	\$8,678.06
Private Swimming Lesson	\$22,277.40
Group Exercise Punch Pass	\$139,193.36
Yoga Punch Pass	\$11,760
Toddler Room Punch Pass	\$17,616
Passport Fees	\$6,990.56
Total	\$241,180.58

3. Program Revenue:

Program revenue is generated by residents participating in the variety of programs offered in the Community Center. All of the Community Center programs are operated on a 70/30 split. The front desk collects all of the programs fees and the instructor is paid 70 percent of the programs revenue. Summer Camp, Rats Day Off and Rats Camp counselors are paid from the Part-Time Employees line item. This creates a greater than 70/30 split that is magnified during the Summer Session.

The following Program Revenue Detail is for the three program sessions in a year. The Fall, Winter and Spring program registration sessions do not correlate with the Village's fiscal year. Therefore, the total fiscal year program revenue estimate of \$560,000 is less than the three session revenue total of \$603,748. This difference is created because the Fall Session registration begins in the Middle of August. The revenue generated between August and September 30th is captured in the previous fiscal year.

Program Revenue Detail

Program	Location	Times	Fall	Winter/Spring	Summer	Total
Adult Basketball League	½ Gymnasium	Th. 6:45-8:45 PM	N/A	\$3,300	N/A	\$3,300
Advanced Broadway Musical Theater	Dance Studio	Mo. 4:30-5:30 or Sa. 2:00-3:00 PM	\$5,944	\$7,680	N/A	\$13,624
Aerobics for Kids w/ Jennifer	Island Room (MPR)	Mo. & We. 5:00-6:00 PM	\$1,090	N/A	N/A	\$1,090
All Sports Camp	Gym & Field	8:00 AM-4:00 PM	N/A	N/A	Currently in session	0
American Gymsteres (Beginner, Intermediate, Advanced & Pre-Team)	½ Gymnasium	Tu. 5:00-7:30 PM Sa. 9:00-11:30 AM	\$17,756	\$12,705	\$1,151	\$31,612
Aqua Pi-Yo-chi	2 pool lanes	We. & Fr. 8:30-9:30 AM	\$329	N/A	N/A	\$329
Ballet-Adult	Dance Studio	Th. 8:00-9:00 PM	\$431	\$792	N/A	\$431
Basketball Camp	½ Gymnasium	Mo. – Fr. 8:00 AM - 1:00 PM	\$4,275	N/A	N/A	\$4,275
Beginning English or French For Adults	Island Room (MPR)	Mo. 11:30 AM-1:30 PM	N/A	\$860	N/A	\$860
Beginning Spanish For Adults	Island Room (MPR)	Mo. & We. 10:15 AM-12:15PM	573	\$1,879	N/A	\$2,452
Intermediate Spanish-Adult	Island Room (MPR)	Mo. & We. 1:00-3:00 PM	N/A	N/A	N/A	0
Belly Dancing	Dance Studio	Tu. 8:00-9:00 PM	N/A	\$1,245	N/A	\$1,245
Bikini Boot Camp	Dance Studio	Tu. & Th. 6:00-7:00AM	\$1,814	N/A	N/A	\$1,814
Broadway Musical Theater Age Groups Classes 1-7	Dance Studio	Mo. 2:30-4:30, Tu. 2:45-5:30, We. 2:30-5:30, Th. 2:45-5:30, Fr. 2:30-5:30, Sa. 2:30-4:30	\$44,339	\$34,106	\$24,320	\$102,765
Ceramics-Adults	Arts & Crafts Room	We. 1:00-2:30 PM Th. 10:15 AM-12:15 PM	\$545	\$2,689	N/A	\$3,234
Chinese Brush Painting	Arts & Crafts Room	Mo. 10:15 AM-12:15 PM	\$193	\$729	N/A	\$922
Computer Instruction	Computer Lab	Mo. 10:15-11:45 AM	\$952	\$3,929	N/A	\$4,881
Conversation Spanish-Adult	Adult Lounge	Mo. & We. 10:15 AM-12:15 PM	\$1,029	\$1,298	N/A	\$2,327
Crafts for Adults	Arts & Crafts Room		\$170	\$140	\$160	\$470

Creative Writing in Spanish	Adult Lounge		N/A	\$200	N/A	\$200
Drama for Kids	Island Room (MPR)	Tu. & Th. 3:30-4:30 PM	\$1,165	\$2,581	N/A	\$3,746
Duplicate Bridge, Bridge lessons	Adult Lounge	Tu. 12:30-1:30 PM	\$1,348	\$3,458	N/A	\$4,806
Fishing Camp	Arts & Crafts Room/Bus	9:00 AM-4:00 PM	N/A	N/A	\$4,500	\$4,500
Flag Football Camp	Gym & Village Green	9:00 AM-1:00 PM	N/A	N/A	\$7,800	\$7,800
Flamenco	Dance Studio	We. 8:00-9:30 PM	\$3,220	\$1,392	N/A	\$4,612
Flamenco For Kids	Island Room (MPR)	We. 6:30-7:30 PM	\$1,872	\$1,308	N/A	\$3,180
Hydracuatica	2 Pool Lanes		\$987	N/A	N/A	\$987
Jewelry Design	Multiple Locations	Mo. 7:00-8:30 PM We. 10:15 AM-12:15 PM	\$949	\$1,998	\$1,039	\$3,986
Key Biscayne Basketball Academy			N/A	\$22,875	\$4,425	\$27,300
Key Rat's Camp	All Rooms	Mo.-Fr. 8:00 AM – 4:00 PM	\$2,310	\$4,645	N/A	\$6,955
Kids Cooking			\$170	\$340	N/A	\$170
Lets Get Messy	Arts & Crafts Room	Mo. & We. 3:30-5:00 PM	\$3,130	\$1,355	\$400	\$4,885
Marine Biology Camp	Arts & Crafts Room/Bus	Mo. – Fr. 9:00 AM -3:00 PM	\$1,860	\$2,285	\$7,248	\$11,393
Mat Pilates	Island Room (MPR)	We. 9:00-10:00 AM 6:00-7:00 PM	\$670	\$1,476,67	\$375	\$2,521
Mommy & Me (2 classes)	Island Room (MPR)	Tu. & Th. 11:30 AM -12:30 PM	\$3,285	\$1,384	N/A	\$4,669
Oils with Rita Coll	Arts & Crafts Room	Fr. 9:00 AM-12:00 PM	\$210	\$1,498	N/A	\$1,708
Painting with Tony Coro	Arts & Crafts Room	Tu. 10:00 AM-12:00 PM	\$561	\$1,732	N/A	\$2,293
Poolates	2 Pool Lanes	We. 10:00-11:00 AM	N/A	N/A	N/A	N/A
Postnatal Yoga	Island Room (MPR)	Mo. & We. 11:45 AM-12:45 PM	N/A	\$410	\$1,066	\$1,476
Prenatal Yoga	Island Room (MPR)	We. 8:30-10:30 AM	N/A	N/A	\$247	\$247
Pre-Teen Boot Camp	Gym & Village Green	Mo. & Th. 3:30-4:30 PM	N/A	\$1,238	N/A	\$1,238
Rats Day Off	All Rooms	8:00 AM-3:00 PM	\$1,556	\$1,705	N/A	\$3,261

Salsa Lessons (2 Classes)	Island Room (MPR)	Mo. 7:00-9:00 PM	\$518	\$960	N/A	\$1,478
Soccer Camp	Village Green	Mo.-Fr. 9:00 AM-12:00 PM	N/A	\$705	\$2,736	\$3,441
Special Internet Classes			\$810	\$897	N/A	\$1,707
Splash Water Work Out	2 Pool Lanes	Tu. & Th. 10:30-11:30 AM	\$2,805	\$2,320	\$802	\$5,927
Street Jam Hip Hop	Island Room (MPR)	Tu. & Th. 4:30-5:30 PM	\$5,895	\$4,633	\$102	\$10,630
Summer Camp	All Rooms	Mo.-Fr. 8:00 AM-4:00PM	N/A	N/A	\$96,580	\$96,580
Summer Camp Late Care	Island Room (MPR)	4:00-6:00 PM	N/A	N/A	\$1,395	\$1,395
Summer Camp Swimming Lessons	2 Pool Lanes	Mo.-Fr. 8:00 AM-4:00PM	N/A	N/A	\$2,030	\$2,030
Swim Gym	1 or 2 Pool Lanes	No longer contracted	\$14,481	N/A	N/A	\$14,481
Swim Kids	1 or 2 Pool Lanes	Private Lessons: Any Time Classes: Mo. & We. 10:15-10:45 AM & 3:00-4:45 PM Sa. 11:15 AM-1:00 PM	\$2,836	\$18,832	\$14,462	\$36,130
Team Key Aquatics	4 Pool Lanes	Mo.-Fr. 3:30-8:45 PM Tu. & Th. 6:15-10:15 AM	\$25,785	\$73,425	\$16,649	\$115,859
Watercolors By Jim White			N/A	\$528	N/A	\$528
Working With Clay	Arts & Crafts Room	Mo. & We. 5:00-6:00	\$1,084	\$832	N/A	\$1,916
Yoga For Kids	Island Room (MPR)	Tu. & Th. 5:30-6:30 PM	\$2,114	\$2,280	N/A	\$4,394
Young Rembrandts	Island Room (MPR)	Th. 4:15-5:15 PM	\$83	\$1,416	N/A	\$1,499
Youth Basketball Camp	½ Gymnasium	9:00 AM-1:00 PM	\$2,618	N/A	N/A	\$2,618
Zumba Kids	Dance Studio	Mo. & We. 4:30-5:30 PM	N/A	N/A	\$4,279	\$4,279
Total Revenue			\$163,824	\$237,249	\$202,675	\$603,748
Instructor Cost			\$110,988	\$154,440	\$65,890	\$331,318
Net Revenue			\$52,836	\$82,810	\$136,784	\$272,430
% Net Revenue/Total Revenue			32.25%	34.9%	67.5%	45%

III. Community Center 3 Year Expense and Revenue Summary

Revenues	FY 2005 Actual	FY 2006 Actual	FY 2007 Projected	FY 2008 Projected
Memberships	\$617,729	\$610,187	\$617,917	\$600,000
POS	\$191,214	\$241,180	\$240,000	\$240,000
Programs	\$444,160	\$484,194	\$557,130	\$560,000
KBAC Basketball	\$0	\$0	\$10,000	\$10,000
Rentals	\$2,844	\$22,985	\$20,000	\$20,000
Trainer Fees	\$981	\$15,231	\$18,691	\$28,800
Concessions	\$0	\$4,691	\$7,200	\$7,200
Total Revenue	\$1,256,928	\$1,378,468	\$1,470,938	\$1,484,000
Expenses	\$1,233,243	\$1,608,063	\$1,688,866	\$1,800,256
Net Revenue	\$23,685	-\$229,595	-\$217,928	-\$316,256

Budget Increase Analysis FY 05 to FY 08:

Two factors have attributed to the increase in the Community Center Budget. The first factor is an increase in contract services. This is captured in the revenue generating line item *Contract Services* in the Community Center Budget. This line item has increased from the budgeted \$105,400 in FY 2005 to \$420,000 in FY 2008, an increase of \$314,600. This increase is caused by the demand for programming. This line item captures the cost of all contractors that provide services in the Community Center and always generates revenue in excess of expenditure.

The second factor is the maintenance cost for the Community Center. This expenditure is captured in the *Maintenance* and *Skyline* line items in the Community Center Budget. The *Maintenance* line item was added in the FY 2006 Community Center Budget and the *Skyline* line item was added in the FY 2008 Community Center Budget. The total annual Community Center maintenance cost for FY 2008 is 314,000.

These two factors attribute 82% of the total increase in the Community Center Budget from FY 2005 thru FY 2008. Apart from these two lines items, the Community Center Budget has only increased 13% in three years or 4.3% annually.