

Sample M&S Budget #2 – Expansion

(additional sample budgets available at <http://osd.lacounty.gov>)

Los Angeles County Regional Park and Open Space District Prop A M&S Budget - Fiscal Year July 1, 2013 – June 30, 2014

Grantee City of Relaxing Parks
Project Name Bubbly Aquatics Facility Expansion
Grant Number 5899-11-8888
Completion Date 05/05/2012

Project Description

Renovation and expansion of aquatics facility.

Maintenance and Servicing Description

The new pool will increase the park's maintenance and servicing costs. The agency charges for recreational swim and swim lessons. Revenue projections are based upon an average 280 persons per day, and 100 persons taking swim lessons (\$12.00 per person for a 12-week season). Admissions are expected to be 75 percent under age 17 at \$1.00 per person and 25 percent over age 17 at \$2.00 per person.

	Expense Items	Description
1	Lifeguard Wages (Staff)	Average of \$18.50 per hour, including benefits and 10% direct overhead. Based on a 40-hour week, 15-week session. 2 staff.
2	Janitorial Services (Staff)	Average of \$14.50 per hour, including benefits and 10% direct overhead. Based on a 40-hour week, 15-weeks and 20-hour week, 37 weeks. 2 staff.
3	Pool Supplies	Chlorine, acids, disinfectants - one year's supply.
4	Waste Disposal (Contract)	The cost shown below is contract cost from the low-bid contractor, Dispose and Go Company.
5	Electricity	Provided by The Solar Electric Company.
6	Water	Provided by The Dry Water District Company.
7	Repairs	Replacement of small items including 8 percent direct overhead.
8	Cashiers	Two cashiers clerks. Average of \$10.50 per hour, including benefits and 10% direct overhead. Based on a 40-hour week, 15-week session.

Budget	Before	After	Increase
Reimbursable			
1 Lifeguard Wages	\$ 12,210.00	\$ 24,420.00	\$ 12,210.00
2 Janitorial Services	\$ 13,640.00	\$ 42,746.00	\$ 29,106.00
3 Pool Supplies	\$ 3,000.00	\$ 7,000.00	\$ 4,000.00
4 Waste Disposal	\$ 6,000.00	\$ 11,000.00	\$ 5,000.00
5 Electricity	\$ 2,500.00	\$ 5,000.00	\$ 2,500.00
6 Water	\$ 400.00	\$ 22,000.00	\$ 21,600.00
7 Repairs	\$ 2,000.00	\$ 300.00	\$ (1,700.00)
Subtotal	\$ 39,750.00	\$112,466.00	\$72,716.00
Non-Reimbursable			
Cashier	\$ 6,930.00	\$ 13,860.00	\$ 6,930.00
Subtotal	\$ 6,930.00	\$13,860.00	\$6,930.00
Total Expenses (Reimbursable + Non-Reimbursable)	\$ 46,680.00	\$126,326.00	\$79,646.00
Revenue	\$ 15,000.00	\$ 43,800.00	\$ 28,800.00
Net (expense - revenue)	\$ 31,680.00	\$ 82,526.00	\$ 50,846.00
Claimable (lesser of reimbursable or net)			\$ 50,846.00