
ARTS COMMISSION

Budget Office Report

This report summarizes a due diligence review with departments of line item compliance with budget guidelines. Budget amounts submitted by departments have been revised based upon negotiations between the department and the Budget Office.

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Department Summary

Summary	FY 2002a	FY2003r	FY 2004b	FY 2005b
Gross Revenues	\$167,603	\$353,650	\$61,130	\$61,130
Gross Expenditures	\$404,555	\$476,853	\$290,744	\$290,952
Net Cost	\$236,952	\$159,637	\$183,440	\$183,597

The net cost in the FY 2003 Revised budget amount includes the Maintenance & Education portion (.4 percent) of the Percent for Art allocations related to the approved capital projects.

The change from FY 2002 actuals amount to FY 2003 revised budget amount is mainly due to elimination of the First Night event in FY 2003.

The City Support in the FY 2003 revised budget is overestimated by approximately \$46,000, for reimbursement of salaries related to the Percent for Art allocation. If that amount is not received, the Arts Commission would have to reduce costs to achieve their budget targets.

City Support	FY 2002a	FY2003r	FY 2004b	FY 2005b
Art Comm Admin - 1010	\$125,249	\$124,083	\$128,323	\$128,443
Cultural District - 1011	\$5,249	-\$5,000	\$0	\$0
First Night - 1012	\$24,281	\$0	\$0	\$0
Metro Arts Plan - 1013	\$551	\$959	\$1,050	\$1,050
City Arts Grants - 1014	\$25,352	\$24,420	\$22,500	\$22,500
Arts for Kids - 1015	\$1,897	\$0	-\$950	-\$950
City Arts Celebration - 1016	-\$1,523	\$5,570	\$0	\$0
Grant Driven Projects - 1020	-\$183	\$0	\$0	\$0
Visual Chronicle - 1023	\$0	\$0	\$5,000	\$5,000
Public Arts Coordination - 1029	\$33,681	\$651	\$27,517	\$27,554
Percent for Art - 1030	\$22,398	\$8,954	\$0	\$0
Total City Support	\$236,952	\$159,637	\$183,440	\$183,597

Revenues

The Art Commission has 4 sources of revenues: 1) Licenses & Permits, 2) External User Fees, 3) Internal User Fees (project admin, and project admin – CCDC), and 4) Grants.

BCAC has seen a significant decline in the donations accounts.

The revenue budget in the Arts Commission has changed significantly over the last couple of years with the implementation of the Percent for Art Ordinance and the cancellation of the First Night event in FY 2003.

When the FY 2004 and FY 2005 budget is approved for Capital, the Percent for Art revenue amounts will be added to the BCAC budget in the Licenses & Permits category.

Revenues	FY 2002a	FY2003r	FY 2004b	FY 2005b
Licenses & Permits	\$42,277	\$140,048	\$0	\$0
External User Fees	\$7,989	\$5,610	\$11,000	\$11,000
Project Admin - 315422	\$300	\$84,053	\$46,174	\$46,225
Project Admin – CCDC - 315423	\$41,648	\$43,861	\$29,780	\$29,780
Grants	\$75,389	\$43,644	\$20,350	\$20,350
Total Revenues	\$167,603	\$317,216	\$107,304	\$107,355

Personnel Costs

On May 2003, Art's Commission had 4.48 approved FTE's.

BCAC is not asking for any additional staff in the next 2-year budget cycle.

Personnel	FY 2002a	FY2003r	FY 2004b	FY 2005b
Salaries - 511101	\$138,828	\$136,664	\$141,863	\$141,863
Temp Wages - 516001	\$3,652	\$10,700	\$500	\$500
Other personnel costs	\$42,940	\$51,208	\$46,877	\$47,078
Total Personnel	\$185,420	\$198,572	\$189,240	\$189,441

Key Personnel Accounts:

- ✓ New life and long-term disability plan effective May 2003 will result in a small amount of annual savings for BCAC.

- ✓ Increased costs in Health care will result in an annual increase of approximately \$1,500.

Issues:

¼ the cost of the Public Arts Manager (\$10,405 in FY 2004) and the full cost of the Senior Department Specialist – Public Arts (\$35,769 in FY 2004) is offset by the Percent for Arts maintenance and education allocation. If there are no capital projects approved in the next 2-year budget cycle, these positions would be at risk of covering their salary portions from some other source. If the reimbursement does not come from the Percent for Art allocations, then it is incumbent upon BCAC staff to reduce the expenditures budget to cover the \$46,000 revenue shortfall.

M&O

M&O Notes:

The A.C. budget has changed significantly over the last couple of years with the implementation of the % for Art Ordinance and the cancellation of the First Night event in FY 2003.

The significant decrease from the FY 2003 revised budget to the FY 2004 proposed budget is due to the addition of the Percent for Art appropriations in FY 2003. When the FY 2004 and FY 2005 budget is approved for Capital, the Percent for Art amounts will be added to the BCAC budget.

M&O	FY 2002a	FY2003r	FY 2004b	FY 2005b
Artist Svcs - 542056	\$67,499	\$54,050	\$36,900	\$36,900
Trans/Mtgs - 553001	\$4,310	\$5,381	\$7,750	\$7,750
Project Maint/Educ - 566333	\$6,393	\$0	\$6,500	\$6,500
Other M&O	\$136,826	\$213,850	\$47,854	\$47,861
Total M&O	\$215,028	\$273,281	\$99,004	\$99,011

Equipment

The only equipment category in the FY 2004 and FY 2005 budget for the Arts Commission is computer equipment.

Arts Commission has requested \$2,500 of equipment in FY 2004 and an additional \$2,500 of equipment in FY 2005.