

BAINBRIDGE ISLAND METROPOLITAN PARK & RECREATION DISTRICT

RESOLUTION 2015-03

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE BAINBRIDGE ISLAND METROPOLITAN PARK & RECREATION DISTRICT, KITSAP COUNTY, WASHINGTON, ADOPTING AN AMENDED GENERAL FUND BUDGET FOR THE FISCAL YEAR 2014.

WHEREAS, the Commissioners of the Bainbridge Island Metropolitan Park & Recreation District adopted the General Fund Budget for fiscal year 2014 in Resolution 2013-08 on November 17, 2013, and then amended it in Resolution 2014-04 on January 16, 2014 and again in Resolution 2014-07 on March 20, 2014; and

WHEREAS, the aforementioned Amended 2014 General Fund Budget must now be revised again to reflect: 1) the emergency purchase of a new boiler for the Nakata Pool when its boiler malfunctioned in February 2014; 2) insurance funds received to reimburse the Park District for purchasing this new boiler; 3) Sakai property earnest money payment authorized in Resolution 2014-27 on December 3, 2014; 4) additional program revenue; and

WHEREAS, these revisions are included and specified in the attached Amended 2014 General Fund budget,

NOW THEREFORE BE IT RESOLVED by the Board of Commissioners of the Bainbridge Island Metropolitan Park & Recreation District, Kitsap County, Washington, that the General Fund Budget for the fiscal year 2014 be amended as indicated above, and that this amended budget is attached hereto as Exhibit "A", and incorporated by reference in its entirety, be and the same are hereby adopted and ratified.

PASSED by the Board of Commissioners of the Bainbridge Island Metropolitan Park & Recreation District, Kitsap County, Washington, at a regular meeting thereof held this 5th day of February, 2015 the undersigned commissioners being present.

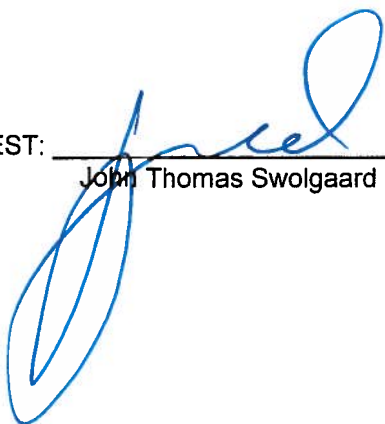
BAINBRIDGE ISLAND METROPOLITAN PARK & RECREATION DISTRICT

BY: 
Kirk B. Robinson

BY: _____
Lee Cross

BY: 
Kenneth R. DeWitt

BY: 
Jay C. Kinney

ATTEST: 
John Thomas Swolgaard

Bainbridge Island Metropolitan Park and Rec.
 2014 Amended Budget
 General Fund
 All Cost Centers combined

EXHIBIT A

Description	Budget 01/14 - 12/14	Amended 01/14 - 12/31/14	Difference \$	Difference %
1 Estimated beginning balance	2,086,259.93	2,086,259.93	-	0%
2 <u>Revenue</u>				
3 Real & Personal Prop. Tax	3,924,843.00	3,874,294.06	50,548.94	1%
4 Real & Personal Prop. Tax-Prior Ye	0.00	70,848.98	(70,848.98)	
5 Property Tax Contingency amount	60,000.00	0.00	60,000.00	100%
6 Tax refunds and abatements	412.00	0.00	412.00	100%
7 Leasehold Excise Tax	350.00	859.75	(509.75)	-146%
8 Reforestation Harvest Tax	180.00	281.10	(101.10)	-56%
9 Activity Fees	340,725.00	342,056.20	(1,331.20)	0%
10 Program Fees	1,117,775.00	1,186,483.09	(68,708.09)	-6%
11 Coaches Travel	7,500.00	6,130.00	1,370.00	18%
12 Other Program fees	62,000.00	89,905.70	(27,905.70)	-45%
13 Event Admission	9,900.00	9,831.58	68.42	1%
14 Contracted Class Fees	485,025.00	666,870.95	(181,845.95)	-37%
15 Inv. Earnings	19,000.00	7,291.41	11,708.59	62%
16 Equipment Rental	5,000.00	2,171.01	2,828.99	57%
17 Camping St Term Rental	40,000.00	52,838.04	(12,838.04)	-32%
18 Short Term Rentals	99,575.00	120,374.53	(20,799.53)	-21%
19 Long Term Rental	18,240.00	36,793.86	(18,553.86)	-102%
20 Housing rentals	16,800.00	16,000.00	800.00	5%
21 Concessions	32,500.00	42,740.89	(10,240.89)	-32%
22 Donations	9,100.00	39,678.42	(30,578.42)	-336%
23 Misc. Revenue	19,550.00	84,698.39	(65,148.39)	-333%
24 Sale of Scrap and Junk	1,500.00	108.65	1,391.35	93%
25 Intergovernmental Revenue		3,945.39	(3,945.39)	
26 Loan Payments	200,000.00	200,000.00	0.00	
27				
28				
29 Total Revenue	6,469,975.00	6,854,202.00	(384,227.00)	-6%
30				
31				

**Bainbridge Island Metropolitan Park and Rec.
2014 Amended Budget
General Fund
All Cost Centers combined**

Description	Budget	Amended	Difference	Difference
	01/14 - 12/14	01/14 - 12/31/14	\$	%
32 <u>Expenses</u>				
33 Contingency	60,000.00	0.00	60,000.00	100%
34 ED Discretionary	25,000.00	10,769.12	14,230.88	57%
35 Staff Enhancements	3,800.00	3,692.30	107.70	3%
36 Loan Repayment (Reserves)	10,000.00	0.00	10,000.00	100%
37 Regular Salaries	2,255,806.00	2,172,793.77	83,012.23	4%
38 Overtime	1,000.00	3,724.08	(2,724.08)	
39 Annual Leave Payout	10,000.00	16,577.21	(6,577.21)	-66%
40 Regular Part Time	179,600.00	154,747.03	24,852.97	14%
41 Part Time	797,580.00	905,708.54	(108,128.54)	-14%
42 Part Time-Special Needs	8,500.00	6,458.64	2,041.36	24%
43 Payroll Tax	373,579.00	351,012.73	22,566.27	6%
44 Pers Retirement	236,150.00	262,938.70	(26,788.70)	-11%
45 Health Insurance	379,675.00	364,505.40	15,169.60	4%
46 Life/Disability and other ben,	26,904.00	25,829.91	1,074.09	4%
47 Volunteer Expenses (Stud Cons Co	16,000.00	8,690.89	7,309.11	46%
48 Supplies - Maintenance	130,505.00	154,400.53	(23,895.53)	-18%
49 Supplies - Vehicles	36,000.00	44,551.55	(8,551.55)	-24%
50 Office and Operation Supplies	94,650.00	104,086.26	(9,436.26)	-10%
51 Chemicals	35,000.00	32,503.66	2,496.34	7%
52 Safety Supplies	7,500.00	5,819.90	1,680.10	22%
53 Fuel Consumed	56,550.00	55,202.88	1,347.12	2%
54 Propane for Facilities	118,000.00	123,289.90	(5,289.90)	-4%
55 Items for Resale	23,950.00	18,777.15	5,172.85	22%
56 Small tools and Equipment	51,050.00	74,119.32	(23,069.32)	-45%
57 Computer Software	7,000.00	10,238.64	(3,238.64)	-46%
58 Computer Equipment	11,800.00	13,862.43	(2,062.43)	-17%

**Bainbridge Island Metropolitan Park and Rec.
2014 Amended Budget
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Description	Budget	Amended	Difference	Difference
	01/14 - 12/14	01/14 - 12/31/14		
59 Prof. Fees - Acctg and Audit	4,000.00	3,332.91	667.09	17%
60 Prof. Fees - Eng. and Arch.	5,000.00	810.00	4,190.00	84%
61 Prof. Fees - Computer	18,000.00	8,502.59	9,497.41	53%
62 Prof. Fees - Legal	30,000.00	53,457.15	(23,457.15)	-78%
63 Contracted Class Cost	385,955.00	490,927.02	(104,972.02)	-27%
64 Employee Background Check	4,000.00	4,280.63	(280.63)	-7%
65 Prof. Fees - Other	72,450.00	60,763.49	11,686.51	16%
66 Performers	15,400.00	11,350.00	4,050.00	26%
67 Telephone and Communication	37,710.00	40,741.86	(3,031.86)	-8%
68 Cellular Telephones	9,610.00	9,310.30	299.70	3%
69 Postage	11,150.00	11,398.67	(248.67)	-2%
70 Travel cost and Mileage	37,761.00	22,809.01	14,951.99	40%
71 Non Employee Travel	9,250.00	15,053.73	(5,803.73)	-63%
72 Advertising	7,700.00	4,418.57	3,281.43	43%
73 Operating Leases/Rental	18,900.00	20,089.58	(1,189.58)	-6%
74 Sanitation Rentals	6,000.00	7,219.98	(1,219.98)	-20%
75 Copy Machine	9,900.00	7,886.07	2,013.93	20%
76 Insurance -Auto/E&O	183,400.00	168,703.86	14,696.14	8%
77 Utilities - Water	28,000.00	21,381.58	6,618.42	24%
78 Utilities - Sewer	41,000.00	46,118.13	(5,118.13)	-12%
79 Utilities - Electricity	167,910.00	154,135.38	13,774.62	8%
80 Waste Disposal	23,000.00	18,649.83	4,350.17	19%
81 Repair & Maint.	66,070.00	70,203.63	(4,133.63)	-6%
82 Computers and Equip -Maint	21,300.00	11,668.67	9,631.33	45%
83 Dues and Subscriptions	10,785.00	11,975.90	(1,190.90)	-11%
84 Bank and Credit Card Fees	35,000.00	58,049.65	(23,049.65)	-66%
85 Printing and Binding	19,800.00	20,024.62	(224.62)	-1%
86 Registration and Tuition	21,790.00	22,811.60	(1,021.60)	-5%
87 USA Swimming Registration	41,000.00	60,839.20	(19,839.20)	-48%
88 Misc.	500.00	15,011.85	(14,511.85)	-2902%
89 Intergovernmental fees and tax	179,915.00	11,645.05	168,269.95	94%
90 Land	0.00	88,350.00	(88,350.00)	

Bainbridge Island Metropolitan Park and Rec.
2014 Amended Budget
General Fund
All Cost Centers combined

Description	Budget 01/14 - 12/14	Amended 01/14 - 12/31/14	Difference \$	Difference %
91 Other Machinery and Equip	14,600.00	55,980.86	(40,780.86)	-279%
92 Vehicles	80,000.00	79,382.06	617.94	1%
93 Operating Transfers Out	197,500.00	342,427.00	(144,927.00)	-73%
94 Employee Class Discounts	8,000.00	7,526.46	473.54	6%
95 Helpline	30,000.00	24,065.48	5,934.52	20%
96				
97 Total Expenses	6,807,955.00	6,985,002.91	(177,047.91)	-3%
98				
99 Excess or (Deficiency) of				
100 Revenue over Expenditures	(337,980.00)	(130,800.91)	(207,179.09)	-3%
101				
102 Estimated Ending balance	1,748,279.93	1,955,459.02	207,179.09	