

BAINBRIDGE ISLAND METROPOLITAN PARK & RECREATION DISTRICT

RESOLUTION 2014-03

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 2013.

WHEREAS, the Commissioners of the Bainbridge Island Metropolitan Park & Recreation District adopted Resolution 2012-23 on November 15, 2012 adopting the General Fund Budget for fiscal year 2013; and

WHEREAS, the aforementioned 2013 General Fund Budget must now be revised to reflect increases in revenue, the acquisition of the Hilltop property (Parcels C & D), and a temporary interfund loan to the Capital Improvement Fund to pay Rotary Park Renovation Project expenses until committed funding has been received; and

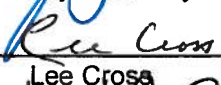
WHEREAS, these revisions are included and specified in the attached Amended 2013 General Fund budget,

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 2013 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 16th day of January, 2014, the undersigned commissioners being present.

BAINBRIDGE ISLAND METROPOLITAN PARK & RECREATION DISTRICT

BY: 
Jay C. Kinney

BY: 
Lee Cross

BY: 
Kirk B. Robinson

BY: 
John Thomas Swolgaard

ATTEST: 
Kenneth R. DeWitt - Secretary

Bainbridge Island Metropolitan Park and Rec.
 2013 Amended Budget
 General Fund
 All Cost Centers combined

EXHIBIT A

Description	Budget 01/13 - 12/13	Amended Budget 01/13 - 12/13	Difference \$
1 Estimated beginning balance	2,216,963.00	2,252,391.00	35,428.00
2			
3 <u>Revenue</u>			
4 Real & Personal Prop. Tax	3,920,287.00	3,846,698.55	73,588.45
5 Real & Personal Prop. Tax-Prior Ye	0.00	99,430.50	(99,430.50)
6 Property Tax Contingency amount	60,000.00	0.00	60,000.00
7 Tax refunds and abatements	412.00	0.00	412.00
8 Leasehold Excise Tax	350.00	1,046.06	(696.06)
9 Reforestation Harvest Tax	180.00	280.00	(100.00)
10 Activity Fees	308,450.00	326,619.02	(18,169.02)
11 Program Fees	1,049,000.00	1,142,106.65	(93,106.65)
12 Class Supplies Purchases	5,000.00	5,668.00	(668.00)
13 Coaches Travel	7,500.00	6,982.00	518.00
14 Other Program fees	49,500.00	59,538.06	(10,038.06)
15 Event Admission	19,000.00	9,364.13	9,635.87
16 Contracted Class Instructor Fee	499,000.00	524,124.60	(25,124.60)
17 Inv. Earnings	19,000.00	9,988.00	9,012.00
18 Equipment Rental	2,000.00	4,649.58	(2,649.58)
19 Camping St Term Rental	40,000.00	42,113.82	(2,113.82)
20 Short Term Rentals	86,500.00	101,075.20	(14,575.20)
21 Long Term Rental	18,240.00	20,492.09	(2,252.09)
22 Housing rentals	9,600.00	14,213.36	(4,613.36)
23 Concessions	33,000.00	39,155.15	(6,155.15)
24 Insurance Recovery	0.00	2,200.98	(2,200.98)
25 Donations	57,300.00	61,349.05	(4,049.05)
26 Misc. Revenue	24,200.00	31,198.27	(6,998.27)
27 Sale of Scrap and Junk	16,000.00	9,417.60	6,582.40
28 Carry Forward from prior year			0.00
29 Surplus from 2012			0.00
30			
31 Total Revenue	6,224,519.00	6,357,710.67	(133,191.67)
32			
33			

**Bainbridge Island Metropolitan Park and Rec.
2013 Amended Budget
General Fund
All Cost Centers combined**

<u>Description</u>	<u>Budget 01/13 - 12/13</u>	<u>Amended Budget 01/13 - 12/13</u>	<u>Difference \$</u>
34 <u>Expenses</u>			
35 Contingency	60,000.00	0.00	60,000.00
36 ED Discretionary	25,000.00	26,289.98	(1,289.98)
37 Loan Repayment (Reserves)	10,000.00	0.00	10,000.00
38 Regular Salaries	2,118,460.00	2,101,428.04	17,031.96
39 Annual Leave Payout	10,000.00	13,609.00	(3,609.00)
40 Regular Part Time	177,900.00	168,604.75	9,295.25
41 Part Time	766,700.00	787,699.62	(20,999.62)
42 Part Time-Special Needs	5,000.00	7,511.46	(2,511.46)
43 Payroll Tax	356,992.00	345,783.77	11,208.23
44 Pers Retirement	194,390.00	199,406.25	(5,016.25)
45 Health Insurance	357,750.00	355,117.32	2,632.68
46 Life/Disability and other ben,	25,000.00	25,383.82	(383.82)
47 Volunteer Expenses (Stud Cons Co	16,000.00	10,141.97	5,858.03
48 Supplies - Maintenance	125,255.00	143,300.72	(18,045.72)
49 Supplies - Vehicles	36,000.00	38,475.35	(2,475.35)
50 Office and Operation Supplies	93,300.00	106,034.92	(12,734.92)
51 Chemicals	28,250.00	34,576.41	(6,326.41)
52 Safety Supplies	7,500.00	5,833.20	1,666.80
53 Fuel Consumed	56,440.00	56,431.24	8.76
54 Propane for Facilities	164,000.00	117,819.86	46,180.14
55 Items for Resale	16,450.00	18,690.76	(2,240.76)
56 Small tools and Equipment	54,650.00	58,650.89	(4,000.89)
57 Computer Software	7,400.00	12,940.20	(5,540.20)
58 Computer Equipment	11,800.00	12,182.33	(382.33)
59 Prof. Fees - Acctg and Audit	16,380.00	1,530.00	14,850.00
60 Prof. Fees - Eng. and Arch.	500.00	2,315.92	(1,815.92)
61 Prof. Fees - Computer	18,600.00	18,291.96	308.04
62 Prof. Fees - Legal	30,000.00	45,997.85	(15,997.85)
63 Contracted Class Instructor	406,425.00	391,521.09	14,903.91

**Bainbridge Island Metropolitan Park and Rec.
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Description	Budget	Amended Budget	Difference
	01/13 - 12/13	01/13 - 12/13	\$
64 Employee Background Check	4,200.00	4,362.15	(162.15)
65 Prof. Fees - Other	52,850.00	50,395.10	2,454.90
66 Performers	17,400.00	10,546.70	6,853.30
67 Telephone	37,945.00	35,727.80	2,217.20
68 Cellular Telephones	9,005.00	7,322.34	1,682.66
69 Postage	11,850.00	9,846.86	2,003.14
70 Travel cost and Mileage	29,690.00	28,641.90	1,048.10
71 Non Employee Travel	5,300.00	3,325.87	1,974.13
72 Advertising	9,500.00	6,193.22	3,306.78
73 Operating Leases/Rental	37,200.00	17,005.59	20,194.41
74 Sanitation Rentals	6,000.00	5,167.87	832.13
75 Copy Machine	9,900.00	8,473.68	1,426.32
76 Insurance - Auto/E&O	183,200.00	168,392.40	14,807.60
77 Utilities - Water	27,400.00	24,088.58	3,311.42
78 Utilities - Sewer	37,200.00	50,978.63	(13,778.63)
79 Utilities - Electricity	170,610.00	155,803.33	14,806.67
80 Waste Disposal	19,700.00	22,905.88	(3,205.88)
81 Repair & Maint.	54,120.00	30,362.19	23,757.81
82 Computers and Equip -Maint	11,200.00	7,331.83	3,868.17
83 Dues and Subscriptions	7,355.00	11,253.61	(3,898.61)
84 Bank and Credit Card Fees	35,020.00	37,746.35	(2,726.35)
85 Printing and Binding	21,750.00	17,712.23	4,037.77
86 Registration and Tuition	20,317.87	10,875.97	9,441.90
87 USA Swimming Registration	33,000.00	9,317.00	23,683.00
88 Meet Fees	8,000.00	53,889.50	(45,889.50)
89 Misc.	2,710.00	5,404.86	(2,694.86)
90 Prof. Fees - Intergovernmental	17,238.60	48,124.64	(30,886.04)
91 Intergovernmental Tax and As.	151,500.00	930.59	150,569.41
92 Land (Hilltop)	0.00	159,971.89	(159,971.89)
93 Other Machinery and Equip	3,600.00	2,672.00	928.00
94 Vehicles	114,200.00	106,892.04	7,307.96

Bainbridge Island Metropolitan Park and Rec.
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Description	Budget 01/13 - 12/13	Amended Budget 01/13 - 12/13	Difference \$
95 Operating Transfers Out	200,000.00	252,500.00	(52,500.00)
96 Interfund Loan to CIP		200,000.00	(200,000.00)
97 Employee Class Discounts	8,000.00	7,047.41	952.59
98 Helpline	26,000.00	22,897.62	3,102.38
99			
100 Total Expenses	6,579,103.47	6,699,676.31	(120,572.84)
101			
102 Excess or (Deficiency) of			
103 Revenue over Expenditures	(354,584.47)	(341,965.64)	(12,618.83)
104			
105 Estimated Ending balance	1,862,378.53	1,910,425.36	48,046.83