

BAINBRIDGE ISLAND METROPOLITAN PARK & RECREATION DISTRICT

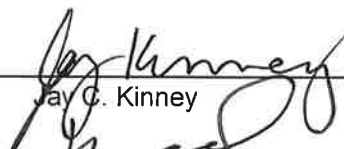
RESOLUTION 2019-05


A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE BAINBRIDGE ISLAND METROPOLITAN PARK & RECREATION DISTRICT, KITSAP COUNTY, WASHINGTON, ADOPTING A GENERAL FUND BUDGET FOR 2020.

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 fiscal year 2020, a copy of which is attached hereto as Exhibit "A", and incorporated by this 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 21st day of November, 2019 the undersigned commissioners being present.

BAINBRIDGE ISLAND METROPOLITAN PARK & RECREATION DISTRICT

BY: 
Jay C. Kinney

BY: 
John Thomas Swolgaard

BY: 
Dawn Janow

BY: 
Kenneth R. DeWitt

ATTEST: 
Michael Pollock

BAINBRIDGE ISLAND METRO PARK AND RECREATION DISTRICT

2020 Budget

GENERAL FUND

Budget	
01/20 - 12/20	

Beginning Cash Balance 2,400,000.00

<u>Revenue</u>	
Tax Revenue Operations	4,996,830.00
Tax Revenue Lid Lift	655,727.00
Administration	464,849.77
Park Services	334,300.00
Recreation	3,014,859.00
Total Revenue	9,466,565.77

Actual	
01/19 - 9/19	

<u>Expenses</u>	
Administration	2,098,165.77
Interfund Transfers	1,776,010.00
Park Services	2,131,900.00
Recreation	4,121,751.00
Total Expenses	10,127,826.77

Excess or (Deficiency) of Revenue over Expenditures	(661,261.00)
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Estimated Ending Cash 1,738,739.00

EXHIBIT A

AINBRIDGE ISLAND METRO PARK AND RECREATION DISTRICT
2020 Proposed budget comparison

GENERAL FUND
All Cost Centers Combined

	Budget 01/19 to 12/19	Budget 01/20 to 12/20	Difference
BEGINNING CASH BALANCE		2,400,000.00	
1 Revenue			
2 Real & Personal Prop. Tax	4,774,053.00	4,914,781.00	140,728.00
3 Property Tax Contingency	60,000.00	60,000.00	-
4 Property Tax LL	651,198.00	655,727.00	4,529.00
5 Tax refunds and abatemen	3,986.00	21,519.00	17,533.00
6 Leasehold Excise Tax	350.00	350.00	-
7 Reforestation Harvest Tax	180.00	180.00	-
8 Activity Fees	395,274.00	347,734.22	(47,539.78)
9 Program Fees	1,884,715.45	2,012,751.00	128,035.55
10 Other Program fees	73,900.00	136,300.00	62,400.00
11 Event Admission	25,000.00	19,200.00	(5,800.00)
12 Contracted Class Instructor	401,872.50	397,861.00	(4,011.50)
13 Inv. Earnings	9,000.00	20,000.00	11,000.00
14 Equipment Rental	7,600.00	5,800.00	(1,800.00)
15 Camping St Term Rental	150,000.00	172,000.00	22,000.00
16 Short Term Rentals	109,972.00	124,130.00	14,158.00
17 Long Term Rental	24,100.00	25,400.00	1,300.00
18 Housing rentals	7,200.00	10,000.00	2,800.00
19 Concessions	36,782.55	35,257.55	(1,525.00)
20 Parking	3,000.00	3,000.00	-
21 Donations/grants	145,350.00	469,000.00	323,650.00
22 Misc. Revenue	17,750.00	35,575.00	17,825.00
23 Sale of Scrap and Junk	18,800.00	18,800.00	(18,800.00)
24			
25 Total Revenue	8,800,083.50	9,466,565.77	666,482.27
26			

Tax Revenue	5,489,767.00	2019 Budget	5,652,557.00	2020 Budget	162,790.00	Difference	3%

Program Fees	2,780,761.95	2019 Budget	2,913,846.22	2020 Budget	133,084.27	Difference	5%

Rentals and Concessions	338,654.55	2019 Budget	375,587.55	2020 Budget	36,933.00	Actual	11%

Donations/Other	190,900.00	2019 Budget	524,575.00	2020 Budget	333,675.00	Difference	175%

	Budget 01/19 to 12/19	Budget 01/20 to 12/20	Difference
27			
28 <u>Expenses</u>			
29 Contingency	60,000.00	77,533.00	17,533.00
30 ED Discretionary	25,000.00	25,000.00	-
31 Regular Salaries	2,730,365.00	2,797,180.00	66,815.00
32 Regular Part Time	151,875.00	168,500.00	16,625.00
33 Part Time	1,084,085.00	1,201,850.35	117,765.35
36 Payroll Tax	465,530.00	461,245.00	(4,285.00)
37 Overtime	9,800.00	9,250.00	(550.00)
38 Annual Leave Payout	15,000.00	15,000.00	-
39 Stipend	7,100.00	7,100.00	-
41 Pers Retirement	403,661.00	423,297.00	19,636.00
42 Health Insurance	502,721.00	505,459.00	2,738.00
43 Life/Disability and other be	27,610.00	27,910.00	300.00
44 Advertising	16,750.00	21,430.00	4,680.00
45 Bank and Credit Card Fees	93,176.88	101,809.88	8,633.00
46 Cellular Telephones	34,486.00	34,720.00	234.00
47 Chemicals	35,000.00	52,000.00	17,000.00
48 Computer Equipment	15,000.00	20,000.00	5,000.00
49 Computer Software	20,300.00	31,440.00	11,140.00
50 Computers and Equip -Mai	7,418.00	7,500.00	82.00
51 Contracted Class Instructor	300,190.31	289,112.00	(11,078.31)
52 Copy Machine	9,600.00	9,600.00	-
53 Dues and Subscriptions	13,483.00	12,432.00	(1,051.00)
54 Employee Background Chei	5,484.00	5,782.00	298.00
55 Employee Class Discounts	10,000.00	10,000.00	-
56 Fuel Consumed	49,270.00	50,125.00	855.00

Payroll and Benefits			
	5,397,747.00	2019 Budget	
	5,616,791.35	2020 Budget	
	219,044.35		
			4%

Communication cost			
	82,180.00	2019 Budget	
	87,185.00	2020 Budget	
	5,005.00	Difference	
			6%

	Budget		Difference
	01/19 to 12/19	01/20 to 12/20	
57 Helpline	31,000.00	31,000.00	-
58 Insurance -Auto/E&O	222,950.00	227,950.00	5,000.00
59 Intergovernmental Tax and	45,000.00	45,400.00	400.00
60 Items for Resale	19,000.00	19,000.00	-
61 Mileage	13,900.00	8,255.00	(5,645.00)
62 Misc.	13,474.31	38,474.31	25,000.00
63 Office or Program Supplies	115,795.00	107,993.23	(7,801.77)
64 Operating Leases/Rental	35,870.00	32,220.00	(3,650.00)
66 Participant Travel	11,150.00	4,650.00	(6,500.00)
67 Performers	16,000.00	17,810.00	1,810.00
68 Postage	12,050.00	12,310.00	260.00
69 Printing and Binding	28,750.00	33,200.00	4,450.00
70 Prof. Fees - Acctg and Audi	16,000.00	16,000.00	-
71 Prof. Fees - Computer	44,500.00	44,500.00	-
72 Prof. Fees - Eng. and Arch.	5,000.00	5,000.00	-
74 Prof. Fees - Legal	40,000.00	55,000.00	15,000.00
75 Prof. Fees - Other	267,221.00	292,200.00	24,979.00
76 Propane for Facilities	115,400.00	85,455.00	(29,945.00)
77 Registration and Tuition	41,920.00	44,995.00	3,075.00
78 Repair & Maint. Equipment	24,850.00	31,700.00	6,850.00
79 Repairs & Maint. Buildings	7,600.00	16,100.00	8,500.00
80 Repairs and Maint.-Improv	11,500.00	11,500.00	-
81 Safety Supplies	10,150.00	10,150.00	-
82 Sanitation Rentals	12,500.00	8,000.00	(4,500.00)
83 Small tools and Equipment	72,120.00	69,050.00	(3,070.00)
84 Supplies - Maintenance	142,214.00	163,214.00	21,000.00
85 Supplies - Vehicles	41,600.00	41,600.00	-
86 Supplies-Janitorial	26,500.00	30,000.00	3,500.00
87 Telephone and communica	47,694.00	52,465.00	4,771.00
88 Transfer to CIP	546,898.00	1,066,010.00	519,112.00
89 Transfer to LAF	110,000.00	710,000.00	600,000.00
90 Travel - Other than Mileag	27,350.00	32,800.00	5,450.00
91 USA Swimming Registrar	58,000.00	61,000.00	3,000.00

Computer and IT Cost	66,918.00	2019 Budget
	72,000.00	2020 Budget
	5,082.00	Difference
		8%

Software	20,300.00	2019 Budget
	31,440.00	2020 Budget
	11,140.00	Difference
		55%

Machinery/vehicles	197,100.00	2019 Budget
	86,100.00	2020 Budget
	(111,000.00)	Difference
		-56%

Fuel	164,670.00	2019 Budget
	135,580.00	2020 Budget
	(29,090.00)	Difference
		-18%

Prof Fees	628,411.31	2019 Budget
	657,312.00	2020 Budget
	28,900.69	Difference
		5%

Repairs and Maint	43,950.00	2019 Budget
	59,300.00	2020 Budget
	15,350.00	Difference
		35%

	Budget 01/19 to 12/19	Budget 01/20 to 12/20	Difference
92 Utilities - Electricity	186,210.00	163,800.00	(22,410.00)
93 Utilities - Sewer	43,500.00	37,500.00	(6,000.00)
94 Utilities - Water	22,200.00	24,700.00	2,500.00
95 Vehicles and large machine	197,100.00	86,100.00	(111,000.00)
96 Waste Disposal	22,250.00	25,450.00	3,200.00
97			7%
98 Total Expenses	8,798,121.50	10,127,826.77	1,329,705.27
99			
100 Excess or (Deficiency) of			
101 Revenue over Expenditures	1,962.00	(661,261.00)	(663,223.00)

Supplies and small tools	2019 Budget	2020 Budget	Difference
	443,379.00	474,007.23	30,628.23
			7%

Interfund transfers	2019 Budget	2020 Budget	Difference
	656,898.00	1,776,010.00	1,119,112.00
			170%

Discounts/Donations out	2019 Budget	2020 Budget	Difference
	41,000.00	41,000.00	-
			0%

Utilities	2019 Budget	2020 Budget	Difference
	274,160.00	251,450.00	(22,710.00)
			-8%

Everything else	2019 Budget	2020 Budget	Difference
	696,408.19	737,118.19	40,710.00
			6%