

**Final Budget
2009**

2009 Levy
1,017,314

**A/P
Categories**

	Admin	Maintenance	Fields	Program Support	Program Admin	Programs	Facilities Scheduling	Kayak Program
Income								
Reduced Fee Donations						12,000		
Caretaker Rent		9,000						
Intercompany Transfer						30,000		
Admin Fees	400							
Donation Income						1,715		
Facility Rental Income		800				400	14,000	5,300
Fundraising Income						10,000		
Grant Income						3,500		
Levy Income	226,527	431,808	83,000	16,757	109,688	8,456	55,433	
Prior Year Carry Forward			45,000			25,951		
Misc Income								
Program Income						282,169		24,750
Reimbursement Income	150	700	1,000	616		1,154	1,300	1,000
Total Income	227,077	442,308	129,000	17,374	109,688	375,345	70,733	31,050
Expense								
Interlocal Fees			88,500					
Advertising/Marketing	200	150				10,000	150	690
Bank Charges/Fees	600					8,129		
Bond Interest								
Bond Principle								
Audit	6,500							
Caretaker Services		9,000						
Computer Expense	11,261	3,465				2,959	3,465	300
Continuing Education	500	1,000				1,326	150	700
Dues & Subscriptions	850	260				430		
Election Expenses	7,500							
Employee Expense	172,466	269,422	15,000	6,000	107,288	69,500	55,292	15,195
Food and Refreshments	400	100				1,015	50	200
Funding Paid-outs						125,951		
Fundraising Exp								
Furnishings	500	9,000		674			1,500	150
Insurance	2,700	20,000			2,400		2,500	
Intercompany Expense						24,708		
Landscape		2,000						
Licenses				150		770		
Materials		3,000	13,500					
Miscellaneous								
Outside Services	10,000	15,000				88,300		500
Permits		1,000		250				
Postage & Delivery	500	261				457	261	
Printing & Reproduction	4,500	1,000				4,500	3,000	200
Property Taxes		3,500						
Rental & Lease		3,000	3,000			12,000		
Repairs		7,000		2,000		2,200		
Reduced Fee Fund						12,000		
Signage							250	
Supplies	4,000	32,000	2,500	5,500		9,000	1,615	200
Telephone	4,500	5,500		1,200		1,300	2,000	960
Tools & Equipment		10,000		100		0	500	9,850
Transportation	100	150				800		
Utilities		46,500	6,500	1,500		0		
Total Expense	227,077	442,308	129,000	17,374	109,688	375,345	70,733	28,945
End of Year	0	0	0	0	0	0	0	2,105

2009	Lodging
12,000	
9,000	
30,000	
400	
7,015	
15,200	80,595
10,000	
3,500	
931,669	
70,951	4,883
0	
306,919	
5,920	
1,402,575	85,478
88,500	
11,190	2,000
8,729	
0	10,691
0	25,831
6,500	
9,000	
21,450	
3,676	
1,540	
7,500	
710,163	7,290
1,765	
125,951	11,100
0	
11,824	1,250
27,600	
24,708	
2,000	
920	
16,500	
0	
113,800	1,000
1,250	
1,480	250
13,200	1,000
3,500	
18,000	
11,200	
12,000	
250	
54,815	2,500
15,460	2,520
20,450	
1,050	
54,500	9,600
1,400,471	75,032
2,104	10,446

General Reserve	CIP Committed Funds
*	
6,500	131,217
86,901	177,800
93,401	309,017

Unallocated	Additional Funds
3%	
30,519	48,624
-2,728	
14,000	
41,792	48,624

2009 Levy
1,017,314

Grant Outside Sources

1,017,313

2008 EOY
207,959
-32,886
177,800
-2,728

Unallocated Reserve 2008
Estimated EOY 2008
Committed Funds

♣Goal
Gen Reserve: 10% of
2010 annual budget =
\$99,900
@ \$6500/yr
2007-2010

2009 Recommended CIP Purchases	
Jensen Pt EZ Dock System	10,000
Bucket Truck	40,000
Aercore Aerator	15,000
	65,000

Committed Funds	
VES Fields I	35,000
VES Fields 2 & 3	45,000
VES Pump House	35,000
Sunrise Ridge Fields	20,000
BARC	11,800
Fisher Building Roof	16,000
Tramp Harbor Dock	15,000
	177,800

Grant Funds:	
BARC	6,217
KC YSFG Horse Arena	50,000
KC YSFG VES Fields	75,000
	131,217

	Kayak Center		Lodging
	2008 EOY Est	2009 Budgeted	2008 EOY Est
Income			
Reduced Fee Income			
Donation Income	10,310	5,300	
Facility Rental Income			70,892
Fundraising Income			
Grant Income			
Intercompany Transfer King County			
Levy Income	19,653		0
Prior Year Carry Forward			
Program Income	20,948	24,750	
Reimbursement Income	670	1,000	
NSF Check			
Total Income	51,581	31,050	70,892
Expense			
Advertising/Marketing	402	690	2,940
Bank Charges/Fees			2,070
Bond Interest			8,747
Bond Principle			12,558
Computer Expense	24	300	
Continuing Education	120	700	
Employee Expense	7,304	15,195	12,600
Food and Refreshments	13	200	
Funding Paid-outs			
Loan Repay (ended 8 08)			6,903
Furnishings	996	150	2,444
Insurance			
Intercompany Expense			
Outside Services	4,003	500	3,294
Payroll Expenses			
Permits			
Postage & Delivery			365
Printing & Reproduction	82	200	946
Property Taxes			
Rental & Lease			
Repairs			412
Reduced Fee Fund			
Signage			
Supplies	25,411	200	3,787
Telephone	533	960	2,326
Tools & Equipment		9,850	
Transportation			36
Utilities			6,582
Total Expense	38,888	28,945	66,010
EOY Net	12,693	2,105	4,882

Prog

2009 Budgeted
80,595
0
4,882
85,477
2,000
10,691
25,831
7,290
11,100
1,250
1,000
250
1,000
2,500
2,520
0
9,600
75,032
10,445

**General
Administration**

Income

	2008 Budgeted	2008 EOY Est	2009 Budgeted	2009 Variance
Admin Fee	500	375	400	25
Cash Overage				
Misc Income				
Levy Income	196,493	196,495	226,527	30,032
Prior Year Carry Forward	16,500	16,500		-16,500
Reimbursement Income		143	150	7

Total Income

213,493	213,513	227,077	13,564
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Expense

Audit			6,500	6,500
Advertising/Marketing	500	411	200	-211
Bank Charges/Fees	500	550	600	50
Computer Expense	7,132	15,015	11,261	-3,754
Continuing Education	600	554	500	-54
Dues & Subscriptions	800	783	850	67
Election Expenses	16,500	6,075	7,500	1,425
Employee Expense	166,241	164,452	172,466	8,014
Food and Refreshments	350	303	400	97
Funding Paid-outs				
Furnishings	450	34	500	466
Insurance	2,500	2,730	2,700	-30
Intercompany Expense				
Licenses	30			
Materials		163		-163
Miscellaneous		55		
Outside Services	9,000	15,044	10,000	-5,044
Permits				
Postage & Delivery	250	392	500	108
Printing & Reproduction	2,900	1,988	4,500	2,512
Rental & Lease		175		-175
Repairs		85		-85
Signage				0
Supplies	840	2,302	4,000	1,698
Telephone	4,700	4,704	4,500	-204
Tools & Equipment				
Transportation	200	40	100	60

Total Expense

213,493	215,855	227,077	11,222
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EOY Net

0	-2,343	0	
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No RecPro purchase in 2009

Attorney, Accountant and Planning Services

Larger volume of printing done and more color expenses

Gen office supplies incr with new programs/emp and work stations

		General Maintenance				Fields				Program Support			
		2008 Budgeted	2008 EOY Est	2009 Budgeted	2008-2009 Variance	2008 Budgeted	2008 EOY Est	2009 Budgeted	2008-2009 Variance	2008 Budgeted	2008 EOY Est	2009 Budgeted	2008-2009 Variance
Maintenance													
Income													
	Caretaker Rent	7,800	7,800	9,000	1,200								
	Concessionaire Fees											0	0
	Launch Maint												
	Facility Rental Income		950	800	-150								
	Fundraising Income												
	Levy Income	366,913	366,913	431,808	64,895	55,000	55,000	83,000	28,000	18,000	18,000	16,757	-1,243
	Prior Year Carry Forward	15,000	15,000					43,500			326	0	-326
	Program Income												
	Refund of Program Fees		5,111	700	-4,411		1,617	1,000	-617	500	116	616	500
	Reimbursement Income		608		-608								
	Misc Income												
	Total Income	389,713	396,382	442,308	45,926	55,000	56,617	127,500	70,883	18,500	18,443	17,374	-1,069
Expense													
	Interlocal Fees							88,500					
	Advertising/Marketing		463	150	-313								
	Bank Charges/Fees												
	Capital Assets/Improvements												
	Caretaker Services	7,800	7,800	9,000	1,200								
	Computer Expense	2,378	2,892	3,465	573								
	Continuing Education	2,000	20	1,000	980								
	Dues & Subscriptions	200	234	260	26								
	Election Expenses												
	Employee Expense	244,000	209,392	269,422	60,030	25,000	15,461	15,000	-461	16,000	7,892	6,000	-1,892
	Food and Refreshments	500		100	100								
	Funding Paid-outs		10		-10								
	Furnishings	10,000	2,092	9,000	6,908						576	674	98
	Insurance	19,000	18,213	20,000	1,787						72		-72
	Intercompany Expense		32,923										
	Landscape	2,000		2,000	2,000								
	Licenses	100	36		-36						297	150	-147
	Materials			3,000	3,000	10,000	16,039	12,000	-4,039				
	Miscellaneous									1,000			
	Outside Services	16,000	21,615	15,000	-6,615								
	Permits	1,000	561	1,000	439								
	Postage & Delivery	250	280	261	-19								
	Printing & Reproduction	2,100	1,309	1,000	-309						224	250	26
	Property Taxes	4,435	3,326	3,500	174								
	Rental & Lease	3,000	1,798	3,000	1,202		1,041	3,000	1,959				
	Repairs	5,000	7,910	7,000	-910						458	2,000	1,542
	Scholarship												
	Signage	1,000	828		-828								
	Supplies	20,000	39,007	32,000	-7,007	3,000	4,010	2,500	-1,510	1,500	4,407	5,500	1,093
	Telephone	5,800	5,562	5,500	-62						1,050	1,200	150
	Tools & Equipment	8,000	3,453	10,000	6,547						34	100	66
	Transportation	150	50	150	100								
	Utilities	35,000	45,525	46,500	975	17,000	5,508	6,500	992		848	1,500	652
	Total Expense	389,713	405,299	442,308	37,009	55,000	42,059	127,500	85,441	18,500	15,858	17,374	1,516
	EOY Net	0	-8,917	0			14,558	0			2,585	0	

Program
Administration and
Programming

		Program Administration				Annual Operations Programs				
		2008 Budgeted	2008 EOY Est	2009 Budgeted	2008-2009 Variance	2008 Budgeted	2008 EOY Est	2009 Budgeted	2008-2009 Variance	
Income										
	Reduced Fee Income					5,000	1,401	12,000	10,599	
	Donation Income					3,000	1,396	1,715	319	
	Facility Rental Income					1,000	464	400	-64	
	Fundraising Income					2,500	2,882	10,000	7,118	Plan one+ fundraising events-youth sports
	Grant Income					7,000	9,499	3,500	-5,999	DOIT Grant for Sk Park
	Intercompany Transfer	13,800	13,800				25,387	30,000	4,613	35% VPD portion of program fees
	Levy Income	97,667	97,667	109,688	12,021	27,770	17,770	8,456	-9,314	2008 does not include \$10K for RFPP income
	Prior Year Carry Forward					3,147	51,931	5,000	-46,931	
	Program Income					310,500	289,035	282,169	-6,866	Expect program income reductions
	Reimbursement Income					3,600	2,835	1,154	-1,681	
	NSF Check									
Total Income		111,467	111,467	109,688	-1,779	363,517	402,600	354,394	-48,206	
Expense										
	Access Fee Expense									
	Advertising/Marketing					9,800	10,609	10,000	-609	\$5,000 reduction cuts bi-weekly newspaper ads
	Bank Charges/Fees				0	6,500	9,574	8,129	-1,445	for new and special programs
	Capital Assets/Improvements									
	Caretaker Services									
	Computer Expense	2,377	5,678		-5,678	6,500	3,817	2,959	-858	
	Continuing Education					565	1,366	1,326	-40	
	Dues & Subscriptions						377	430	53	
	Election Expenses									
	Employee Expense	105,350	108,888	107,288	-1,600	1,800	52,278	69,500	17,222	Full year of contractors as employees (\$62,765 covered by
	Food and Refreshments					870	1,217	1,015	-202	program income; \$6,739 by levy)
	Funding Paid-outs					138,000	135,918	105,000	-30,918	NO RFPP grants
	Fundraising Expense						500			
	Furnishings						686		-686	
	Insurance		3,536	2,400	-1,136	1,700				
	Intercompany Expense		0		0		30,070	24,708	-5,362	Offsets intercompany income of 35%
	Landscape									
	Licenses					750	767	770	3	
	Materials					1,400	0		0	
	Miscellaneous						-80		80	
	Outside Services					132,000	109,444	88,300	-21,144	Plan on fewer classes & smaller enrollments
	Payroll Expenses									no special needs program; no Tunes@noon
	Permits									
	Postage & Delivery		151		-151	250	56	457	401	
	Printing & Reproduction	2,900				6,500	3,771	4,500	729	
	Property Taxes								0	
	Rental & Lease					3,000	18,706	12,000	-6,706	Storage and rental fees for programs (\$10,000 for
	Repairs						157	2,200	2,043	VAC pool rentals covered by prog income;
	Reduced Fee Fund					21,000	12,630	12,000	-630	\$1,827 for Camp Beba
	Signage									
	Supplies	840	31		-31	11,882	8,357	9,000	643	Program equipment replacement
	Telephone					1,200	1,272	1,300	28	
	Tools & Equipment						213		-213	
	Transportation					3,300	732	800	68	
	Utilities					300	179		-179	
Total Expense		111,467	118,284	109,688	-8,596	347,317	402,615	354,394	-48,221	
EOY Net		0	-6,817	0		16,200	-16	0		Net

Facilities and Scheduling

	2008 Budgeted	2008 EOY Estimate	2009 Budgeted	2008-2009 Variance	
Income					
Facility Rental Income	16,000	15,486	14,000	-1,486	
Intercompany Transfer					
Levy Income	91,783	95,533	55,433	-40,100	no interlocal fee included
Prior Year Carry Forward					
Reimbursement Income		2,043	1,300	-743	
NSF Check					
Total Income	107,783	113,062	70,733	-42,329	
Expense					
Access Fee Expense	45,000	45,000		-45,000	
Advertising/Marketing	150	289	150	-139	
Bank Charges/Fees		43		-43	
Computer Expense	2,378	8,445	3,465	-4,980	No Rec Pro expense in 2009
Continuing Education	300	99	150	51	
Dues & Subscriptions		25		-25	
Employee Expense	48,415	47,521	55,292	7,771	
Food and Refreshments	150	31	50	19	
Furnishings	2,500	397	1,500	1,103	
Insurance	2,300	2,126	2,500	374	
Materials		900		-900	
Outside Services		380		-380	
Postage & Delivery	250	194	261	67	
Printing & Reproduction	2,900	3,192	3,000	-192	Incr in printing and costs of color
Rental & Lease		300		-300	
Repairs	200	132		-132	
Signage		182	250	68	
Supplies	840	2,582	1,615	-967	
Telephone	2,400	2,078	2,000	-78	
Tools & Equipment		330	500	170	
Transportation		24		-24	
Utilities		168		-168	
Total Expense	107,783	114,438	70,733	-43,705	
EOY Net	0	-1,376	0		