2027 Proposed FUND Budget

Key Peninsula Metro Park District

BOARD OF PARK COMMISSIONERS

OCTOBER 12, 2026

Proposed 2027 Annual Fund Budget $3,481,132

Budget Overview

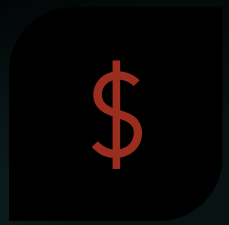
- Revenues and expenditures balanced at $3.48 M

Overall Change from 2026: $371,576(-9.6%). Focus is to complete capital projects and master plan

Guiding Principles to DEVELOP Budget Proposal

- Ensure Fiscal Responsibility
- Supporting Our Team to Thrive
- "Maintain What We've Got"
- Develop Existing Lands
- Meet Deferred Maintenance
- Ensure Community Events on the KP

Revenue Summary



- LEVY & TAXES: $1,910,112

- EVENT FEES: $4,000

- RENTALS, INTEREST & OTHER: $183,180

- TOTAL REVENUES: $3,481,132

(INCLUDES $1.38M IN FUND BALANCE USAGE)

001 General Fund						
Revenues		Original	Proposed	Difference		Remarks
310 Taxes						
311 10 00 000	Taxes, Real & Personal Property	1,585,582.00	1,619,612.00	34,030.00	102.1%	
313 17 00 000	Taxes, Zoo Trek Excise Tax	275,000.00	285,000.00	10,000.00	103.6%	
317 20 00 000	Taxes, Leasehold Excise Tax	500.00	500.00	0.00	100.0%	
317 40 00 000	Taxes, Forest Excise Tax	1,000.00	5,000.00	4,000.00	500.0%	
318 00 00 000	Other Tax (REET)	250,000.00	0.00	(250,000.00)	0.0%	Remove
310 Taxes		2,112,082.00	1,910,112.00	(201,970.00)	90.4%	

Levy & taxes

360 Long Terms	Original	Proposed	Difference		Remarks
361 11 00 000 Investment Interest	85,000.00	100,000.00	15,000.00	117.6%	
361 11 00 001 Interest from PIF	0.00	12,000.00	12,000.00	0.0%	
362 40 00 004 S&F Rentals, 360 Field / Gateway/ Pavillion	20,000.00	20,000.00	0.00	100.0%	
362 50 00 001 S&F Rentals, Concessions Building	7,000.00	7,000.00	0.00	100.0%	
362 50 00 002 S&F Rentals, Gateway House Rent Fees	14,400.00	0.00	(14,400.00)	0.0%	No rental/lease ended
362 50 00 004 S&F Rentals, Sportsfields	11,000.00	12,000.00	1,000.00	109.1%	
362 50 00 005 S&F Rental, Taylor Bay Caretaker	9,180.00	9,180.00	0.00	100.0%	

Long terms

Revenues	Original	Proposed	Difference		Remarks
362 50 00 006 Rent for Lavender Farm Park Caretaker house	13,500.00	13,500.00	0.00	100.0%	
367 00 00 000 Contributions & Donations	500.00	500.00	0.00	100.0%	
367 00 00 001 Event Sponsorship Funds	4,000.00	6,000.00	2,000.00	150.0%	
369 10 00 000 Other Miscellaneous Revenues - Sale Of Scrap And Junk - Other Costs Allocations	0.00	500.00	500.00	0.0%	
369 91 00 000 Other Revenue	2,000.00	2,000.00	0.00	100.0%	
369 91 01 000 Usage Of Fund Balance	1,568,646.00	1,383,840.00	(184,806.00)	88.2%	
382 10 00 000 Refundable Deposits	500.00	500.00	0.00	100.0%	

Long terms

Usage of fund balance

- Salaries and benefits are nearly full levy amount; fund balance covers the remaining expenses including capital and master planning expenditures

$1,383,840

Expenditure Summary

- Parks Operations & Admin: $2,590,882
- Non-Expenditures: $9,500
- Capital Expenditures: $880,750
- Total Expenditures: $3,481,132

Supporting our Team to Thrive

Our team maintains & Engages:

Over 1,500 acres

10 parks and open spaces

Trails

Bridges

Hazard trees

Trash & janitorial

Fleet & small tools

Athletic fields

- 3 non-Key Pen Parks community outreach events
- 2 large events (Family Fun Fest & All Hallows Eve)
- 11 smaller community events
- Community presentations
- Contract management
- Public records
- Staff support (on-boarding, address changes, purchasing)

Authorized Positions – 14.35 FTE

Administration

- Executive Director (1.0)
- Fiscal Specialist (1.0)
- Volunteer & Outreach Manager (1.0)
- Event Coordinator (.75)
- Executive Assistant (.5)
- Project Manager/ Parks Capital Improvement Manager(1.0)

Maintenance

- Parks & Facilities Manager (1.0)
- Lead (1.0)
- (1) Maintenance Worker II (1.0) NEW!
- (6) Maintenance Worker I (1.0)
- Gate Closer (.1)
- Maintenance Worker II will be internal promotion; anticipated mid-2027

Key Budget Highlights to support our team

- Proposed 4.4% Cost of Living Adjustment (COLA) to Annual Wage Matrix effective Jan 1
- Internal promotion for Maintenance Worker II; approx. mid-2027
- Training for maintenance, admin, and outreach
- Maintain health and most other benefits at current District contribution
- Additional overtime for Family Fun Fest & All Hallows Eve (other events flexed)

Personnel & Wages

- Admin Wages (includes Commissioner): $570,633
- Park Maintenance Wages: $685,420
- Benefits (All)*: $466,600

Health insurance continues with double digit increases

*Benefits budgeted based on current structure/needs

Does eliminate employer paid LNI and PFML due to health care costs & salary comparables

Wage & benefit summary

- Multiple line items for overtime, holiday hours worked, associated taxes (benefits, and event overtime)

Expenditures	Original	Proposed	Difference		Remarks
576 Parks					
576 80 10 001 Commissioner Wages	21,413.00	21,413.00	0.00	100.0%	
576 80 10 002 Administrative Wages	528,211.00	545,770.00	17,559.00	103.3%	Includes 4.4% CPI
576 80 10 003 Administrative OT	1,000.00	1,000.00	0.00	100.0%	For Park Board Meetings/general OT
576 80 10 004 Park Operations Wages	697,122.00	672,380.00	(24,742.00)	96.5%	Includes 4.4% CPI, Reduce Gate Closer, 1 internal promotion to MWII
576 80 10 005 Park Operations OT	6,788.00	2,500.00	(4,288.00)	36.8%	For emergencies, late gate closing or other coverage
576 80 10 006 Park Operation Holiday Worked	2,300.00	1,200.00	(1,100.00)	52.2%	
576 80 10 007 Parks Operations OT - FFF/AHE	0.00	9,340.00	9,340.00	0.0%	For Family Fun Fest/All Hallows Eve Only
576 80 10 008 Administrative OT - FFF/AHE	0.00	2,450.00	2,450.00	0.0%	
576 80 20 001 Commissioner Personnel Benefits	2,500.00	2,500.00	0.00	100.0%	
576 80 20 002 Administrative Benefits	188,709.00	164,000.00	(24,709.00)	86.9%	Reduction in anticipated family benefits
576 80 20 003 Admin OT - Benefits	0.00	250.00	250.00	0.0%	Taxes from OT
576 80 20 004 Park Facilities - Personnel Benefits	350,000.00	300,000.00	(50,000.00)	85.7%	Reduction in anticipated family benefits
576 80 20 005 Park Facilities- OT Benefits	0.00	350.00	350.00	0.0%	Taxes from OT
576 80 20 007 Park Facilities- Event benefits OT	0.00	1,000.00	1,000.00	0.0%	Taxes from OT
576 80 20 008 Administrative - Event benefits OT	0.00	1,000.00	1,000.00	0.0%	Taxes from OT

Maintenance Training

49-007 training: $8,000

43-003 travel: $6,000

Training $8,000

- Defensive Driving
- WRPA Fall Training (2)
- Ballfield Maintenance
- Chainsaw/Pruning
- 1 CPSI
- CPR Training (new staff)
- WA Weed (Pesticide CEU)
- Flagging
- Fire Extinguisher

Travel $6,000

- Includes routine bridge tolls

Administration Training

49-006 training: $6,500

43-002 travel: $11,500

Training $6,500

- NRPA Annual (Director)
- Public Records Requests
- WRPA (Spokane) (3)
- Annual Report
- Springbrook "Rally"
- CPR (new staff)
- Fire Extinguisher
- Project Manager choice

Travel $11,500

- Includes routine bridge tolls

Ongoing Maintenance & Partnerships

Professional & Contracted Services

- Consultant Services: $75,000
- Admin Contracted Services: $138,620
- Maintenance Contract Services: $30,000

Consultant services

41-001

- Total: $75,000
- Provides funds to support projects assigned to Project Manager (covered in Capital Projects section)

Administration contracted services

41-005: $138,620

- Total: $138,620

- Community Partners: $13,000
  - KP Historical Society
  - KP Farm Tour
  - Red Barn Youth Center
  - Harbor Wild Watch
- One Time Grant for Service Provider
  - Red Barn Youth Center $80,000
- New Service Provider Pending Interlocal Agreement
  - PSD Swim Lessons $30,000
- Human Resources:
  - $11,320 general
- IT Support: $2,000
- Occupational Health/Background: $2,300

Maintenance contracted services

41-015

- Total: $30,000
- Evergreen Mountain Bike Alliance (EMBA)
  - MTB trails maintenance
  - Vegetation brush back on Ticket to Ride & Blood Pressure
  - Soft surface maintenance on all “red” trails which are MTB only
  - All maintenance on Blood Pressure and 3 Jumplines
  - Special projects, kids event & equipment (TBD)
  - Downed trees – shared responsibility

Supplies, Utilities & Operations

- Maintenance Supplies: $100,850
- Fuel: $28,000
- Utilities: $45,000
- Repairs & Maintenance: $73,860

Maintenance Supplies

31-002: $129,350

- Field Supplies: $15,000
- General Parks: $40,000
- Janitorial Supplies: $8,500
- General Signage: $2,500
- Fencing: $25,000

- Internal Projects
  - Volunteer Park Restroom Partitions and refresh (wall paint and floor epoxy) $10,000
  - Emerging issues $5,000
  - Taylor Bay Kitchen Cabinets $12,000
  - Taylor Bay Beach Stairs Repair: $1,500
  - Wayfinding Signage (360/KCF): $9,850

Repairs & Maintenance

48-000: $73,860

Most of these line items are to cover emergency or unanticipated costs without impacting budget priorities.

Outside firms are used to complete this work.

- Fleet repairs: $5,000
- Septic Inspections: $1,250
- Routine Septic Pumping: $7,035
- Gate Repairs: $22,725
- UTV Repairs: $5,000
- Misc Septic Repair: $2,500
- Park Emergencies: $15,000
- Leased Emergencies: $10,000
- Water Tests/Backflow: $1,350
- Electrician/Plumber/Etc.: $4,000

Fuel

32-000: $28,000

Considerations: Gas tax tied to CPI and overall volatility in fuel prices which are purchased at retail; maintaining at 2026 budget level

Total: $28,000

Administration: $4,000

Maintenance: $23,000

Caretaker Propane: $1,000

Utilities

47-000: $44,000

and

47-001: $1,000

Park Facilities: $13,140

Trash/Dump Fees: $9,920

WA Water: $3,000

Caretaker/Tenants: $8,940 (most of these are included in rent payments)

Field Lighting: $10,000 (most is billed to youth sport; security on the same meter)

Small & attractive assets

35-000: $10,000

Formerly: Small Tools & Equipment

- Tenant Replacements: $3,000
  - For unanticipated expenses
- General Maintenance Replacements: $7,000
  - Drills, small tools
  - Rechargeable batteries
  - 2 backpack blowers, 2 kombi and unanticipated such as string trimmers, pole saws, etc.

Events, outreach, volunteers

Events 2027

- Family Time Tea
- 2 Indoor Movies w/ Crafts at Civic Center
- 5k Fun Run
- Family Fun Fest
- Gnomes in the Park
- Tuesday/Thursday Pop-Ups in July & August
- 3 Cinema Under the Stars
- 2 Kids Concerts
- 4 Music in the Park
- All Hallows Eve
- Santa in the Park w/KP Fire
- Mountain Biking w/ EMBA

Community events

41-000 (Marketing): $4,200

41-025: (Contracted Services): $29,400

31-140 (Supplies): $11,000

45-002 (Equipment): $1,950

- Marketing: $4,200
  - KP News, Banner (1), Flyers/Swag
- Contracted Services: $29,400
  - Increase in Food/Bounce House Vendors
  - Music/Movie fees
  - Law Enforcement
- Event Equipment (rental): $1,950
  - Portable toilets & room rental
- Supplies: $11,000
  - Decorations
  - Candy
  - Prizes
  - Signage
  - Run Packets (water bottle, medal, etc.)

Outreach

1 PTA Trunk or Treat (Elementary School)

Key Pen it Merry

PTA STEM/Open House Nights

Volunteer supplies

31-150: $5,000

For new Park Ambassador program and general volunteer support & appreciation

- Clothing
- Signage
- Snacks
- Office supplies
- Name tags/lanyards

General & Administrative expenses

Legal & Financial Services

41-004 (legal): $17,000

41-002 (financial): $45,000

- General Legal Support: $17,000
  - Reflects new rates
- Financial: $45,000
  - Springbrook Software: $20,000 w/ anticipated cost increase
  - Audit: $25,000

G&A

31-001 (Admin Office Supplies): $3,675

31-006 (Employee Appreciation): $1,500

31-004 (Maintenance Office Supplies): $1,200

41-009 (Elections): $15,000

42-001 (Communications): $14,200

46-000 (Insurance): $67,000

49-001 (Admin licenses): $14,690

49-002 (Maintenance licenses): $12,000

49-003(Events licenses): $7,534

- Elections: $15,000
- Admin Office Supplies: $3,695
- Employee Appreciation: $1,500 (was in office supplies)
- Maintenance Office Supplies: $1,200
- Insurance: $67,000
  - General liability premium
  - Deductibles
- Licenses/Permits/Subscriptions: $34,224
  - Rackspace, Adobe, Anti-Virus, DaySmart, Maintain X, Connecteam, Zoom, Canva, Costco, GPS, Constant Contact, Musco Lighting, governmental permits, memberships
- Communications: $14,200
  - Cell phone, landline, internet, postage

Capital projects

Capital Expenditures - Summary

- Capital Improvements: $468,000
- Capital Planning: $150,000
- Capital Equipment – Maintenance: $30,000

Civic Center Feasability Study - $30,000

General Obligation Bond Payments

70-000: Principal $40,000

83-000: Interest $12,750

For the original acquisition of Gateway Park.

Principal & Interest set by State Treasurer (holder of bond)

Principal: $40,000

Interest: $12,750

Capital projects

60-020: $468,000

Completed by project manager

- Volunteer Park ADA Improvements: $40,000
- Taylor Bay Roof & Gutters: $65,000
- Lavender Farm Heat: $25,000
- Taylor Bay Heat & Windows: $45,000
- Lavender Farm Windows: $25,000
- Volunteer Park Covered Batting Cage: $42,500
- Rocky Creek Trailhead & Map: $6,000
- Rock Creek Signage: $7,000
- Maple Hollow Parking Apron: $12,500
- Volunteer Park Restroom Door Replacement: $35,000
- Volunteer Park Retaining Wall: $75,000
- 9 Garage Door Replacements: $90,000
  - VP Shop (interior & exterior) , VP Admin, 5 Car (all), Lavender Farm Caretaker

Capital Planning

62-001: $150,000

- Gateway Park Master Plan Update

Capital expenditures-grant

63-001: $30,000

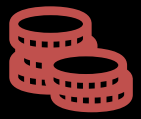
- KP Civic Center: Feasibility Study for Tennis Court Repairs
- Determine if courts need re-fresh or full rebuild
- Cracking that could be nothing or soil movement (near creek)
- Civic Center okay with no key fee for equitable access and dual stripe for pickleball
- Consider capital grant for work in 2028 budget

Capital equipment - maintenance

64-001: $30,000

- Ztrak mower replacement

In conclusion



Balanced budget with capital focus

Operating investments in staff and maintenance

Fund balance used: $1,383,840

Budget aligns with service delivery and financial sustainability goals.

Questions or changes?