
Revenue Goals

1. To design, maintain, and administer a revenue system that will assure a reliable, equitable, diversified, and sufficient revenue stream to support the operation, maintenance, and improvement of park resources and desired District services.
2. To supplement maintenance costs for field and facility use that demands a distinctly higher level of maintenance services.
3. To encourage judicious use of the District's scarce park resources.
4. To demonstrate the value that park users place on continuing community investment in park facilities.
5. To provide fair market value vacation accommodation resources that support outside agencies' maintenance lease requirements.
6. To aid in safety control and management of pool facility congestion.

Application

1. In general, most park resources are available at no or minimal cost to patrons. Natural resource-based parks shall not incur an admission fee on the public's entry or for parking.
2. Certain resource use that requires specialized or extensive expenditures may carry a supporting fee for such services.
3. The District, through approval of the Board of Commissioners, will consider concessionaire contracts to qualified individuals, groups and businesses to accommodate recreational opportunities that partner with District facilities.
4. Pricing Methods - During the annual budget process (or more frequently as changing conditions may dictate), the Executive Director shall present rate changes for approval by the Board of Commissioners. Recommended changes will be based upon:
 - a. Market comparison.
 - i. Facility use fees, lodging facility rental rates, and pool fees will be based on the cost to rent similar facilities on Vashon, and/or
 - ii. Facility use fees, lodging facility rental rates, and pool fees will be based on other area facilities located near Vashon.
 - b. Cost Recovery.
5. Differing fee structures may be imposed as nonprofit, private, and commercial; resident vs. nonresident use; prime-time vs. off-season; bulk use and pass rates; and youth, adult, senior citizen, and family use.
6. Fee collection will be enforced to the extent that unpaid fees or invoices may result in banned or restricted future facility use and/or the services of a collection agency.
7. Specific policies may be imposed on individual revenue sources in an effort to clarify, refine, and/or address specific resource needs. Those policies shall be considered a subset of the Revenue Policy. Exceptions to the general revenue policy or specific revenue policies will also be considered a subset of the Revenue Policy.

Fee collection, deposit, and reconciliation procedures are attached.

Fee Collection, Deposit, and Reconciliation Procedures

Objective

To collect payment at various Park District locations and remit payments to the Main Office along with a reconciliation report so that each location is accountable for accurate collection and reporting. Further, to ensure that payments are posted to the correct General Ledger accounts by the Main Office.

Overview

VPD collects money from the public for various types of transactions. For example:

- Programs (e.g. camps and classes)
- League Fees
- Lodging
- Facility and equipment rentals
- Merchandise sales
- Donations

Some payments are on account balances (e.g. payment plans), some are for immediate purchases of goods or services (e.g. books, snacks, open swim), some are for future services (e.g. lodging, rentals), some are donations.

VPD receives payment at various locations and through various payment channels and methods:

	Channels	Methods	Other tools on site
Main Office (Ober)	Walk-ins, phone, mail, online	Credit/debit, cash, check	RecPro, on-line credit card access, CC terminal
Pool	Walk-ins, phone	Credit/debit, cash, check	RecPro, cash register, CC terminal
Kayak Center	Walk-ins, phone	Credit/debit, cash, check	CC terminal
Skate Park	Walk-ins	Cash, check	
Point Robinson Lighthouse	Walk-ins	Credit/debit, cash, check	CC terminal (separate account)

Payment Collection Process

Payment by cash or check

Location Cashier (Registrar, manager, or lead) completes a Cash Receipt slip with the following information:

- Date
- Type of payment (cash or check)
- Amount
- Description
- Check number(if applicable)

Cashier gives original to the customer, and files the office copy with the daily transactions. For sites with a cash register, the Cashier may give the customer a cash register receipt instead of a hand-written receipt.

Payment by credit or debit card

Cashier runs the customer card and files the office copy with the daily transactions.

For some transactions (e.g. lodging deposits) Cashier may also issue a RecPro receipt to the customer, regardless of the payment type.

End of Day Procedure for Locations

For locations with RecPro access (Ober and Pool)

Cashier enters any remaining unposted payments into RecPro, **using the current date**. This ensures that all payments received have been properly credited to customer balances in RecPro and that all receipts have been posted.

Cashier counts cash, endorses checks, and settles credit card batch.

Cashier runs Balance Register report in RecPro for appropriate Site (Ober or Pool), selecting In-House transactions (not On -Line).

Cashier reconciles Balance Register report to Cash Register tape and/or Cash Receipt slips and credit card batch total.

Cashier prepares a daily batch for Main Office containing all payments and reconciliations:

- Balance Register report
- Cash Register Receipt tape (Pool)
- Credit Card batch report and individual slips
- Cash receipt slips in numeric order with tape total attached
- Actual cash and checks to be deposited

Cashier initials that the sum of cash, checks and credit cards equals the Balance Register report.

For locations without RecPro access (Kayak Center, Skate Park, and Point Robinson)

Cashier counts cash, endorses checks, and settles credit card batch.

Cashier reconciles manually maintained report to Cash Receipt slips and/or credit card batch total.

Cashier prepares a daily batch for Main Office containing all payments and reconciliations:

Credit Card batch report and individual slips

Cash receipt slips in numeric order with tape total attached

Actual cash and checks to be deposited

Cashier initials that the sum of cash, checks and credit cards equals the manually maintained report.

All daily batches are submitted to Main Office Accounting on a regular basis. The frequency will vary depending on the location and the time of year.

Main Office Accounting Procedure

Main Office Accounting enters transactions into RecPro if appropriate and runs a Balance Register report. Main Office Accounting also runs a report of all On-Line transactions for the day.

Main Office Accounting confirms that each batch is in balance, and resolves any discrepancies with Cashiers.

Main Office Accounting enters totals into the Daily Sales Journal Entry. The sum of all debits to bank accounts should agree to the sum of all Balance Register totals and any manual reports.

Once all transactions are in balance, Main Office Accounting prepares a bank deposit, then files the bank deposit receipt with the batch totals included in the deposit.