

WHITE BOARD BUDGET 2015 - Revised

	2015
Levy Income	\$ 1,123,638
2014 Reserve Carry-over	\$ 50,000
2014 Maintenance Reserve Carry-over	\$ 20,000
2014 VES Reserve Carry-over	\$ 75,000
2014 Cash Carry-over	\$ 25,000
2014 RFA Carry-over	\$ 1,704
Total Inflow	\$ 1,295,342
Admin	\$ 294,837
Maintenance	\$ 392,000
Commons	\$ 100,000
Programs	\$ 8,500
Pool	\$ 46,500
Point Robinson	\$ 12,925
Fern Cove	\$ 5,546
Skate park	
VES CIP	\$ 198,700
Other	\$ -
RFA Fund	\$ 1,704
Bonds/Loans	\$ 153,465
Horse Association - Placeholder	\$ 10,000
Unallocated Reserve	\$ 12,000
Reserve	\$ 59,165
Total Outflow	\$ 1,295,342
Total Left to Allocate/Overallocation	\$ -

WHITE BOARD BUDGET 2014

	2014	Revised	Revised	Final	Difference
	White Board	3/11/2014	8/12/2014		
Levy Income	\$ 1,050,520				\$ 73,118
Admin	\$ 266,764	(18,000)	-1300	\$ 247,464	\$ 47,373
Maintenance	\$ 260,000	18,000	-3200	\$ 274,800	\$ 117,200
Commons	\$ 100,000			\$ 100,000	\$ -
Programs	\$ 8,500			\$ 8,500	\$ -
Pool	\$ 25,513			\$ 25,513	\$ 20,987
Lodging	\$ 15,000			\$ 15,000	\$ 3,471
Skate park	\$ 1,380		20000	\$ 21,380	\$ (21,380)
VES CIP	\$ 134,256		-95000	\$ 39,256	\$ 159,444
Other	\$ 9,480	(9,169)	6243	\$ 6,554	\$ (6,554)
Bonds/Loans	\$ 148,965		4500	\$ 153,465	\$ -
Unalloc. Reserve	\$ 10,662		-6243	\$ 4,419	\$ 7,581
Reserve	\$ 50,000		75000	\$ 125,000	\$ (65,835)
Maintenance Reserve	\$ 20,000				
Friends of Maury					
				\$ 1,041,351	
				\$ 9,169	
				\$ 1,050,520	

Discretionary Items

Fun and Requested

- 1) Park signage on highway
- 2) 17 Kiosks - park history, trail map, park rules, event information
- 3) Dog Park - partner with VIPP?

\$ 5,000
\$ 6,800
\$ 160,000 3 acres
\$ 114,000 1 acre

Short Term Necessary

- 1) Fern Cove Basement Issues:

Foundation leakage likely due to sitting on a water table

- 2) Wingehaven rutted road regrading Issues:

Emergency vehicle access; porta potty access

- 3) Inspiration Point retaining wall failing - safety issue

- 4) Paradise Ridge Caretaker area

Estimate in progress.

\$ 20,000

\$ 100,000 Grant?

\$ 10,000 (\$3k in Maintenance Budget already)

Short Term "Nice to Do:"

- 1) Paint Ober exterior and interior
- 2) Repair and seal Ober mural
- 3) VES North Parking Lot
- 4) Salmon Safe
- 5) ADA Walking Trail at Fisher Pond
- 6) Plastic covers over infields at VES

\$ 10,000

\$ 3,000

\$ 18,775

\$ 25,000

Grant?

\$ 3,000

Long Term Necessary:

- 1) Tramp Harbor Dock
- 2) Pool Decking

\$ 1,000,000 Grant?

\$ 50,000

Vashon Park District
2015 Admin Budget

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
ADMIN												
Income												
Program Revenue												
Program Registration												
Rental Revenue (hourly + equipment)												
Merchandise sales (net)												
Donations												
Levy	1,123,638	4,669	52,733	378,474	140,087	10,316	4,635	11,875	23,015	374,353	88,736	7,275
Other	900	75	75	75	75	75	75	75	75	75	75	75
Total Income	1,124,538	4,744	52,808	378,549	140,162	10,391	4,710	11,950	23,090	374,428	88,811	7,350
Expense												
Personnel												
Salaries	122,520	9425	9425	14137	9425	9425	9425	9425	14137	9425	9425	9425
Payroll Taxes	11,639	895	895	1343	895	895	895	895	1343	895	895	895
Health & Retirement Benefits	13,816	1128	1128	1268	1128	1128	1128	1128	1268	1128	1128	1128
Temp/seasonal employees	5,490	120	120	120	570	1020	1020	1020	1020	120	120	120
Employment Taxes on temps	522	11	11	11	54	97	97	97	97	11	11	11
Subtotal VPD Payroll	153,987	11,579	11,579	16,880	12,072	12,565	12,565	12,565	17,866	11,579	11,579	11,579
Contractors & Caretakers												
Educ & Training	10,500	4100	200	500	200	200	200	4100	200	200	200	200
Maint. Training/Park Development												
Mileage and misc reimbursement	600	50	50	50	50	50	50	50	50	50	50	50
Volunteer Recognition	500											
Total Payroll, Contractors, and Related Supplies & Equipment	165,587	15,728	11,829	17,430	12,322	12,815	12,815	16,715	18,116	11,829	11,829	12,329
General supplies	1,200	100	100	100	100	100	100	100	100	100	100	100
Materials												
Extraordinary Maintenance/Other												
Tools & Equipment												
Equipment Rental												
Equipment Repairs												
Business Operations/General Overhead	5,500	570	4500	570	570	570	500	570	570	570	500	570
Advertising/Marketing	6,840											
Bank Charges/CC Fees	10,300	2000	500	500	500	1300	500	500	2500	500	500	500
Computer & technology services	1,000		250			250			250			250
Dues & Subscriptions	33,500					23500					10000	
Contingency, Reserve, & Election												
Furnishings	37,400			18400				800	19000			
Insurance	10,400	800	800	1200	800	800	800	800	1200	800	800	800
Professional Fees	50											
Licenses & Permits	400	33	33	33	33	33	33	33	34	34	34	34
Postage & Delivery	9,000	750	750	750	750	750	750	750	750	750	750	750
Printing & copies	8,160	680	680	680	680	680	680	680	680	680	680	680
Telephone & DSL												
Outside Services												
Utilities												
Security												
Transportation												
Vehicle insurance & registration												
Vehicle maintenance & operations												
Transportation												
Property and other taxes	5,500									2500		
Debt Service and Leases												
Musco lighting finance contract												
VES Restroom												
TAN Interest												
Bond Principal												
Bond Interest												
Other:												
Reduced Fee Fund "awards"												
Total Expenditures	294,837	20,862	15,262	42,663	15,755	40,848	16,748	20,148	43,200	17,763	25,763	16,013
NET	829,701											

Vashon Park District 2015

Maintenance

Maintenance

Income	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Program Revenue												
Program Registration												
Rental Revenue (hourly + equipment)	2428	3561	1357	3504	5,286	1,841	7,393	3,909	797	2,681	5,282	961
Merchandise sales (net)												
Donations												
Levy	4,000											
Other	6,428	3,561	1,357	3,504	5,286	1,841	7,393	3,909	797	2,681	5,282	961
Total Income	43,000	3,561	1,357	3,504	5,286	1,841	7,393	3,909	797	2,681	5,282	961
Expenses												
Personnel												
Salaries	178,598	13682	13811	20900	13749	13803	13757	13524	19949	14295	13821	13689
Payroll Taxes	27,325	2,093	2,113	3,198	2,104	2,112	2,105	2,069	3,052	2,187	2,115	2,094
Health & Retirement Benefits	33,120	2,760	2,760	2,760	2,760	2,760	2,760	2,760	2,760	2,760	2,760	2,760
Temp/seasonal employees/Allocation	27,040			5,200	4,160	4,160	4,160	4,160	5,200			
Allocation	4,137			796	636	636	636	636	796			
Subtotal VPD Payroll	270,220	18,535	18,685	32,853	23,409	23,471	23,418	23,150	31,757	19,243	18,696	18,544
Contractors & Caretakers												
Educ & Training	4,000				500							
Maint. Training/Park Development												
Mileage and misc reimbursement												
Volunteer Recognition												
Total Payroll, Contractors, and Related Supplies & Equipment	274,220	18,535	18,685	32,853	23,909	23,471	23,418	23,150	32,257	19,243	18,696	18,544
General supplies	12,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Materials	40,000	1,401	1,400	1,400	8,000	1,400	1,400	1,400	1,619	8,000	1,400	1,400
Extraordinary Maintenance/Other	8,000	2,500	300	300	300	300	300	300	300	300	300	300
Tools & Equipment	15,000		15,000									
Equipment Rental	7,500	625	625	625	625	625	625	625	625	625	625	625
Equipment Repairs	6,000	500	500	500	500	500	500	500	500	500	500	500
Business Operations	700	350	350									
Bank Charges												
Computer & technology services												
Dues & Subscriptions												
Contingency, Reserve, & Election												
Furnishings												
Insurance												
Professional Fees												
Licenses & Permits												
Postage & Delivery												
Printing & copies												
Telephone & DSL												
Outside Services	11,520		4,926		3,297					3,297		
Utilities	24,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Security	600	50	50	50	50	50	50	50	50	50	50	50
Transportation	600	50	50	50	50	50	50	50	50	50	50	50
Vehicle insurance & registration												
Vehicle maintenance & operations	15,000	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250
Transportation	20,460	1,705	1,705	1,705	1,705	1,705	1,705	1,705	1,705	1,705	1,705	1,705
Property and other taxes	15,000	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250
Debt Service and Leases												
Musco lighting finance contract												
VES Restroom												
TAN Interest												
Bond Principal												
Bond Interest												
Other:	Reduced Fee Fund "awards"											
Total Expenditures	435,000	32,842	29,565	41,683	42,636	32,301	32,248	31,980	41,308	37,970	27,526	27,374
NET												

		2015											
Vashon Park District		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Program Budget													
Income													
Program Revenue													
Program Registration													
Rental Revenue (hourly + equipment)													
Merchandise sales (net)													
Donations													
Levy													
Other													
Total Income													
Expense													
Personnel													
Salaries													
Payroll Taxes													
Health & Retirement Benefits													
Temp/seasonal employees													
Employment Taxes on temps													
Subtotal VPD Payroll													
Contractors & Caretakers													
Educ & Training													
Maint. Training/Park Development													
Mileage and misc reimbursement													
Volunteer Recognition													
Total Payroll, Contractors, and Related Supplies & Equipment													
General supplies													
Materials													
Extraordinary Maintenance/Other													
Tools & Equipment							500						
Equipment Rental													
Equipment Repairs													
Business Operations													
Advertising/Marketing													
Bank Charges													
Computer & technology services													
Dues & Subscriptions													
Contingency, Reserve, & Election													
Furnishings													
Insurance													
Professional Fees													
Licenses & Permits							1300	3700	2500				
Postage & Delivery													
Printing & copies													
Telephone & DSL													
Outside Services													
Utilities													
Security													
Transportation													
Vehicle insurance & registration													
Vehicle maintenance & operations													
Transportation							150	200	150				
Property and other taxes													
Debt Service and Leases													
Musco lighting finance contract													
VES Restroom													
TAN Interest													
Bond Principal													
Bond Interest													
Other:													
Reduced Fee Fund "awards"							1,950	3,900	2,650				
Total Expenditures							1,950	3,900	2,650				
NET													
1/12/2015													
NET													
Total Expenditures							8,500						
NET							(8,500)						

Vashon Fields

Date:

1/13/2015

Construction Items to be Completed for the King County
Clearing and Grading Permit

	Description	Quantity	Unit	Cost
1	Sawcut	178	LF	\$ 1,500.00
2	Paving		SF	\$ 105,000.00
3	Concrete ADA parking	1,080	SF	\$ 8,250.00
4	Gravel Parking No. Parking lot	8,888	SF	
5	Grass Area	9,153	SF	\$ 10,000.00
6	Concrete Sidewalk	299	SF	\$ 1,950.00
7	Catchbasin, Type 1	6	EACH	\$ 2,500.00
8	12" dia. SD	460	LF	\$ 14,000.00
9	Parking lots paint stripes	1	LS	
10	French Drains	2	LS	\$ 7,500.00
11	Prep Spoils/Storage Area		LS	\$ 10,000.00
12	Geotech			\$ 5,000.00
13	Engineering			\$ 5,000.00
14	Permitting			\$ 10,000.00
15	Project Management	16	Weeks	\$ 8,000.00
16	Contingency			\$ 10,000.00

TOTAL \$ 198,700.00

Vashon Park District Bonds/Loans Budget	2015											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Income												
Program Revenue												
Program Registration												
Rental Revenue (hourly + equipment)												
Merchandise sales (net)												
Donations												
Levy												
Other												
Total Income												
Expense												
Personnel												
Salaries												
Payroll Taxes												
Health & Retirement Benefits												
Temp/seasonal employees												
Employment Taxes on temps												
Subtotal VPD Payroll												
Contractors & Caretakers												
Educ & Training												
Maint. Training/Park Development												
Mileage and misc reimbursement												
Volunteer Recognition												
Total Payroll, Contractors, and Related												
Supplies & Equipment												
General supplies												
Materials												
Extraordinary Maintenance/Other												
Tools & Equipment												
Equipment Rental												
Equipment Repairs												
Business Operations												
Advertising/Marketing												
Bank Charges												
Computer & technology services												
Dues & Subscriptions												
Contingency, Reserve, & Election												
Furnishings												
Insurance												
Professional Fees												
Licenses & Permits												
Postage & Delivery												
Printing & copies												
Telephone & DSL												
Outside Services												
Utilities												
Security												
Transportation												
Vehicle insurance & registration												
Vehicle maintenance & operations												
Transportation												
Property and other taxes												
Debt Service and Leases												
Musco lighting finance contract								6577				
VES Restroom								785				
TAN Interest and Fees								4500				
Bond Principal								62514				
Bond Interest								3970				
Other:												
Reduced Fee Fund "awards"												
Total Expenditures												
NET												
1/12/2015												

Bonds/Loans
 785 785 785 785 785 785 785 785 785 785 785 785 785
 6577 785 785 785 785 785 785 785 785 785 785 785 785
 9420 4500 62514 3970
 126,186 6,782
 153,465 (153,465)
 NET
 1/12/2015

2015 Cash flow projected												
	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec
Beginning Cash	170,000	98,332	72,588	37,859	228,148	221,288	48,706	64,717	56,203	26,394	190,342	230,095
Add: Levy receipts	4,669	27,470	52,733	378,474	140,087	10,316	4,635	11,875	23,015	374,353	88,736	7,275
Add: Revenue from ops												
Admin	75	75	75	75	75	75	75	75	75	75	75	75
Parks & Facilities Maintenance	6,428	3,561	1,357	3,504	5,286	1,841	7,393	3,909	787	2,681	5,282	961
Commons	3,393	1,198	1,429	1,582	2,805	498	1,732	791	718	1,182	7,028	1,216
Programs, Classes & Camps	-	-	-	-	-	-	-	-	-	-	-	-
Pool	-	1,000	-	6,000	6,300	18,505	17,595	11,900	3,700	-	-	-
Point Robinson	4,350	3,700	4,900	4,900	4,900	15,900	15,900	7,900	7,900	5,900	4,400	4,400
Fern Cove	1,000	4,037	2,714	2,857	2,608	5,213	7,059	744	2,276	1,153	1,000	1,260
VES Fields	-	-	-	-	-	-	-	-	-	-	-	-
Donations/Proceeds for RIFAS	77	125	157	14	5,284	230	457	238	243	178	228	228
Total Revenue from Ops	15,313	13,696	10,632	18,932	27,258	42,262	50,211	25,557	15,709	11,169	18,011	8,140
Grand Total Levy and Ops	19,982	41,166	63,365	397,406	167,345	52,578	54,846	37,432	38,724	385,522	106,747	15,415
Less Operations:												
Admin	20,662	15,262	20,012	42,663	15,755	40,848	16,748	20,148	43,200	17,763	25,763	16,013
Parks & Facilities Maintenance	32,842	29,565	57,571	41,683	42,636	32,301	32,248	31,980	41,306	37,970	27,526	27,374
Commons	1,775	1,717	2,676	2,849	1,758	51,653	1,557	1,281	1,412	2,891	2,153	51,837
Programs, Classes & Camps	-	-	-	-	-	1,950	3,900	2,650	-	-	-	-
Pool	1,708	1,808	1,858	7,329	15,995	14,208	21,618	20,824	20,128	2,308	1,708	2,008
Point Robinson	31,120	(13,655)	7,096	7,940	18,970	6,923	6,423	6,284	8,015	6,732	6,095	6,034
Fern Cove	2,758	2,727	3,097	3,868	3,305	3,009	3,055	2,959	3,687	3,126	2,965	2,910
VES Fields (CIP)	-	28,700	55,000	50,000	65,000	-	-	-	-	-	-	-
RIFAs/Other	-	-	-	-	10,000	2,500	2,500	2,459	-	-	-	-
Total Ops	90,865	66,125	147,310	156,332	173,419	153,392	88,584	88,584	117,748	70,790	66,209	106,176
Net Operations:												
Levy	4,669	27,470	52,733	378,474	140,087	10,316	4,635	11,875	23,015	374,353	88,736	7,275
Admin	(20,587)	(15,187)	(19,937)	(42,588)	(15,680)	(40,773)	(16,673)	(20,073)	(43,125)	(17,688)	(25,688)	(15,938)
Parks & Facilities Maintenance	(26,414)	(26,004)	(56,214)	(38,179)	(37,350)	(30,460)	(24,855)	(28,071)	(40,509)	(35,289)	(22,244)	(26,413)
Commons	1,608	(519)	(1,247)	(1,267)	1,047	(51,155)	175	(490)	(694)	(1,709)	4,873	(50,621)
Programs, Classes & Camps	-	-	-	-	-	(1,950)	(3,900)	(2,650)	-	-	-	-
Pool	(1,708)	(608)	(1,858)	(1,329)	(9,695)	4,297	(4,023)	(8,924)	(16,428)	(2,308)	(1,708)	(2,008)
Point Robinson	(26,770)	17,355	(2,196)	(3,040)	(14,070)	8,977	9,477	1,616	(115)	(832)	(1,695)	(1,634)
Fern Cove	(1,758)	1,310	(382)	(1,011)	(897)	2,204	4,004	(2,215)	(1,411)	(1,973)	(1,965)	(1,650)
VES Fields (CIP)	-	(28,700)	(55,000)	(50,000)	(65,000)	-	-	-	-	-	-	-
RIFAs/Other	77	125	157	14	(4,716)	(2,270)	(2,043)	(2,221)	243	178	228	228
Net P & L from levy and ops	(70,883)	(24,958)	(83,944)	241,074	(6,074)	(100,813)	(33,203)	(51,152)	(79,024)	314,733	40,538	(90,761)
Bond principal	-	-	-	-	-	62,514	-	-	-	-	-	63,672
Bond Interest	-	-	-	-	-	3,970	-	-	-	-	-	2,812
Lease/misc int pymts (TAN + Musco)	785	785	785	785	785	5,285	785	7,362	785	785	785	785
TAN/LOC proceeds	-	-	50,000	(50,000)	-	-	50,000	50,000	50,000	(150,000)	-	-
TAN/LOC Payoff	-	-	-	-	-	-	-	-	-	-	-	-
Additional payables (paid)/deferred	-	-	-	-	-	-	-	-	-	-	-	-
League/Partner/Misc	-	-	-	-	-	-	-	-	-	-	-	-
Ending cash balance	98,332	72,588	37,859	228,148	221,288	48,706	64,717	56,203	26,394	190,342	230,095	72,065
Reserve	-	-	-	-	-	-	-	-	-	-	-	-

Formula checks:
 Net P & L for month (71,668) (25,743) (84,729) 240,289 (6,859) (168,612) (33,988) (58,514) (79,809) 313,948 39,753 (155,218)
 Per OB (Ordinary income only - no leagues) diff (71,668) (25,743) (84,729) 240,289 (6,859) (168,612) (33,988) (58,514) (79,809) 313,948 39,753 (155,218)

While Board
 1,123,638
 (294,837)
 (392,000)
 (100,000)
 (8,500)
 (46,500)
 (12,925)
 (5,546)
 (198,700)
 (10,000)

(153,465)
 (12,000) Unallocated Reserve
 (59,165) Reserve