

BUDGET 2017

	2017	2016
Total Levy Revenue	\$ 1,252,792	\$ 1,226,996
Prior Year Cash Carryover	\$ 100,000	\$ 100,000
Total Gross Cash	\$ 1,352,792	\$ 1,326,996
Levy Revenue to Allocate per Financial Management Policy	\$ 1,133,718	\$ 1,326,996
Difference between Total Gross Cash and Revenue to Allocate	\$ 219,074	
Admin	\$ 347,800	\$ 321,900
Maintenance	\$ 485,990	\$ 465,300
Commons	\$ 109,705	\$ 110,346
Programs	\$ 9,500	\$ 8,500
Pool - Operating	\$ 79,180	\$ 59,700
Pool - Capital	\$ 28,391	\$ 50,000
Point Robinson	\$ 11,855	\$ 7,544
Fern Cove	\$ 8,820	\$ 10,361
Other/RFA Fund	\$ 14,072	\$ 10,130
Bonds/Loans	\$ 78,494	\$ 82,872
TAN Prior Year Carry-over		\$ 150,000
Total Outflow	\$ 1,173,807	\$ 1,276,653
Operating Reserve (Unallocated)	\$ 28,985	\$ 50,343
Permanent Reserve	\$ 100,000	
Capital Reserve	\$ 50,000	

Vashon Park District 2017 Operating Budget	ADMIN	Main- tenance	Commons	Programs	Pool Operations	Pool Capital	Pt. Rob	Fern Cove	Other/ RFA	Debt Service	TOTAL
Income											
Beginning Cash	100,000										100,000
Levy	1,252,792										1,252,792
Program Revenue											
Program Registration					46,000						46,000
Rental Revenue		35,000	20,000		9,050		92,000	40,000			196,050
Merch Sales/Cleaning Fees					4,200						4,200
Donations											
Other	1,754						8,400		(500)		10,154
Total Income	1,354,546	35,000	20,000	-	59,250		100,400	40,000	(500)	-	1,608,696
Expense											
Personnel											
Salaries (8 FT & 7 PT)	166,359	270,019	21,661		24,900		36,365	17,914			537,218
Employment Taxes	17,135	50,764	5,415		5,727		6,728	3,314			89,083
Health & Retirement	38,591	65,701	1,020		9,147		7,883	3,957			126,299
Temp/seasonal					52,566		18,296	6,392			77,254
Emp Taxes on temps					12,090		3,385	1,183			16,658
Contractors											-
Educ & Training	2,114	1,500			1,500		500	150			5,764
Mileage	1,320	2,400	600		300		540				5,160
Supplies & Equipment											
General supplies	2,000	14,400			16,000		4,932	2,016			39,348
Materials		35,000					1,500	300			36,800
Extraordinary Maintenance		4,000				28,391	2,014	1,200	10,000		45,605
Tools & Equipment		10,000					300	50			10,350
Equipment Rental		9,000		500			3,200	200			12,900
Equipment Repair		6,000					300	100			6,400
Business Operations											
Advertising/Marketing	4,000	500			500		3,600	1,717			10,317
Bank Charges	7,800						1,800	750			10,350
Computer & tech services	15,000				500		1,000				16,500
Dues & Subscriptions	2,150	120					360	150			2,780
Contingency/Election/Audit	13,000										13,000
Furnishings	1,000						1,700				2,700
Insurance	44,533										44,533
Professional Fees	9,000			8,500	500						18,000
Licenses & Permits	50	150			1,000						1,200
Postage & Delivery	480						60				540
Printing & copies	10,822						432		3,572		14,826
Telephone & DSL	7,200	4,828	1,009		1,200		3,600	1,795			19,632
Outside Services		12,000	100,000				2,500	1,240			115,740
Utilities		24,000			12,500		9,000	5,600			51,100
Security		600					60				660
Transportation											
Vehicle ins & registration											-
Vehicle maintenance		10008					1500	492			12,000
Transportation				500							500
Property and Other Taxes											
	7,000						700	300			8,000
Debt Service and Leases											
Truck and Tractor Lease										30,052	30,052
VES Restroom										9,420	9,420
TAN Interest and Fees										2,500	2,500
Bond Principal										34,854	34,854
Bond Interest										1,668	1,668
Total Expense	349,554	520,990	129,705	9,500	138,430	28,391	112,255	48,820	13,572	78,494	1,429,711
NET	1,004,992	(485,990)	(109,705)	(9,500)	(79,180)	(28,391)	(11,855)	(8,820)	(14,072)	(78,494)	\$ 178,985

2017 Cash flow projected - Budget 1, Draft 2														
	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Full Year	
Beginning Cash	100,000	231,443	173,583	32,847	217,650	243,796	248,106	173,073	80,194	8,997	211,284	271,325		
Add: Levy receipts	3,000	29,000	66,000	475,000	88,000	12,000	5,000	16,000	25,421	400,000	125,000	8,371	1,252,792	
Add: Revenue from ops														
Admin	4	41	92	665	123	17	7	22	36	560	175	12	1,754	
Parks & Facilities Maintenance	500	2,000	3,500	2,300	2,800	5,100	3,400	3,900	2,800	2,400	4,300	2,000	35,000	
Commons	3,063	1,417	2,002	474	1,569	2,481	1,384	770	1,393	865	3,366	1,216	20,000	
Programs, Classes & Camps	-	-	-	-	-	-	-	-	-	-	-	-	-	
Pool	-	-	-	500	12,960	15,550	17,024	12,399	817	-	-	-	-	59,250
Point Robinson	7,600	6,300	11,850	8,600	7,400	13,500	14,900	9,900	6,100	4,900	4,925	4,425	100,400	
Fern Cove	3,440	3,314	2,255	1,394	1,332	8,141	5,723	4,082	3,003	4,929	1,127	1,260	40,000	
Donations/Proceeds for RFAs	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue from Ops	14,607	13,072	19,699	13,933	26,184	44,789	42,438	31,073	14,149	13,654	13,893	8,913	256,404	
Grand Total Levy and Ops	17,607	42,072	85,679	488,933	114,184	56,789	47,438	47,073	38,570	413,654	138,893	17,284	1,509,196	
Less Operations:														
Admin	24,173	43,278	28,823	28,773	21,524	28,446	21,774	27,825	42,316	24,124	23,624	34,874	349,554	
Parks & Facilities Maintenance	36,177	36,959	58,497	43,642	40,971	44,870	43,491	50,654	40,191	50,239	37,149	38,149	520,989	
Commons	2,303	2,302	3,345	2,302	2,302	2,302	2,302	3,344	2,302	102,302	2,302	2,302	129,705	
Programs, Classes & Camps	-	-	-	-	-	2,450	3,900	3,150	-	-	-	-	9,500	
Pool	3,627	5,257	6,160	6,213	7,973	19,313	29,128	37,076	11,724	4,435	3,613	3,913	138,430	
Point Robinson	7,804	7,804	11,377	11,004	9,761	10,273	9,657	11,988	8,841	8,182	7,832	7,732	112,254	
Fern Cove	3,783	3,547	4,682	3,899	4,223	4,082	3,922	5,130	4,608	3,788	3,547	3,607	48,820	
RFAs/Other	-	-	112,766	-	-	(84,375)	-	-	-	-	-	-	28,391	
Total Ops	77,887	99,147	225,690	95,832	87,253	30,932	114,173	139,167	109,981	203,070	78,067	90,577	1,351,716	
Net Operations:														
Levy	3,000	29,000	66,000	475,000	88,000	12,000	5,000	16,000	25,421	400,000	125,000	8,371	1,252,792	
Admin	(24,169)	(43,237)	(28,731)	(28,108)	(21,401)	(28,429)	(21,767)	(27,803)	(42,280)	(23,564)	(23,449)	(34,862)	(347,800)	
Parks & Facilities Maintenance	(35,677)	(34,959)	(54,997)	(41,342)	(38,171)	(39,770)	(40,091)	(46,754)	(37,391)	(47,839)	(32,849)	(36,149)	(485,989)	
Commons	761	(885)	(1,343)	(1,828)	(733)	180	(918)	(2,574)	(909)	(101,437)	1,065	(1,086)	(109,705)	
Programs, Classes & Camps	-	-	-	-	-	(2,450)	(3,900)	(3,150)	-	-	-	-	(9,500)	
Pool	(3,627)	(5,257)	(6,160)	(5,713)	4,987	(3,763)	(12,104)	(24,677)	(10,907)	(4,435)	(3,613)	(3,913)	(79,180)	
Point Robinson	(204)	(1,504)	473	(2,404)	(2,361)	3,227	5,243	(2,088)	(2,741)	(3,282)	(2,907)	(3,307)	(11,854)	
Fern Cove	(343)	(233)	(2,427)	(2,505)	(2,891)	4,059	1,801	(1,048)	(1,606)	1,141	(2,420)	(2,347)	(8,820)	
Pool CIP	-	-	(112,766)	-	-	84,375	-	-	-	-	-	-	(28,391)	
RFAs/Other	-	-	-	-	(500)	(3,572)	-	-	-	(10,000)	-	-	(14,072)	
Net P & L from levy and ops	(60,239)	(97,075)	(139,651)	393,161	26,931	25,856	(66,735)	(92,094)	(78,411)	218,584	60,826	(73,293)	157,480	
Bond principal	-	-	-	-	-	17,264	-	-	-	-	-	17,590	34,854	
Bond Interest	-	-	-	-	-	997	-	-	-	-	-	671	1,668	
Lease/misc int pymts (TAN + Musco)	8,298	785	785	8,298	785	3,285	8,298	785	785	8,298	785	785	41,972	
TAN/LOC proceeds	200,000	-	-	-	-	-	-	-	-	-	-	-	200,000	
TAN/LOC Payoff	-	-	-	(200,000)	-	-	-	-	-	-	-	-	(200,000)	
Additional payables (paid)/deferred	-	-	-	-	-	-	-	-	-	-	-	-	-	
League/Partner/Misc	-	-	-	-	-	-	-	-	-	-	-	-	-	
Ending cash balance	231,443	173,583	32,847	217,650	243,796	248,106	173,073	80,194	8,997	211,284	271,325	178,986		
Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	

2017 Budget	Difference Budget to Forecast
1,252,792	-
(347,800)	0
(485,990)	1
(109,705)	(0)
(9,500)	(0)
(79,180)	(0)
(11,855)	1
(8,820)	(0)
(28,391)	-
(14,072)	-