

SUMMARY BUDGET 2019

	2019	2018	2017	2016	Average
Total Levy Revenue	\$ 1,348,725				
Prior Year Cash Carryover	\$ 496,518				
Total Gross Cash	\$ 1,845,243				
Levy Revenue to Allocate per Financial Management Policy	\$ 1,269,734	\$ 1,330,025	\$ 1,252,180	\$ 1,226,996	\$ 1,269,734
Excess Funds	\$ 78,991				
Admin	\$ 357,167				
Maintenance	\$ 528,028				
Commons	\$ 87,018				
Programs	\$ 220,911				
Pool	\$ 160,508				
Point Robinson	\$ (8,219)				
Fern Cove	\$ 2,118				
Other/RFA Fund	\$ 2,408				
Bonds/Loans	\$ 30,052				
TAN Prior Year Carry-over					
Total Allocated	\$ 1,379,991				
Operating Reserve	\$ (110,257)				
Permanent Reserve	\$ 471,835				
Capital Reserve	\$ 103,674				

\$ 1,845,243

Budget Notes – 2019

Levy – up 1% + \$5k for construction

General

Wages – up \$50k in July + 3%

Inflation – 3%

Fees/Lodging Rates – up 5%

Admin

Contingency/Reserve/Election – levy election + 3 commissioners

Advertising – added \$8k for levy postcard mailers

Insurance – went up considerably in 2018

Maintenance

Revenue – Cut VES and Agren revenue in half (-4,000) due to increased use of Stadium Field.

Commons

Revenue – Increase \$4k for Stadium use over VES and Agren

Wages – Access will work more hours due to the Stadium field

VISD Fee - \$25k in April; \$37,500 in October

Programs

Professional Fees – net cost of \$100k recreation programming to include Concerts in the Park, the Rec Guide, Ski School, Sailing Camp, etc.

Pool

Combined summer and winter into one budget

Point Robinson

Fern Cove

Other

RFA income is from the sale of the Walking Trails books

Print Walking Trails books - \$2k

Use of RFA funds comes from a donation fund

Debt

No outstanding debt other than the truck and tractor leases.

Capital Projects

Total planned for 2019 = \$145,000. That is not laid into this budget, as I was not sure if the formula Capital Reserve would be used for this.

SUMMARY BUDGET 2018

	2018	2018
Total Levy Revenue	\$ 1,330,025	\$ 1,330,025
Prior Year Cash Carryover	\$ 280,000	\$ 280,000
Total Gross Cash	\$ 1,610,025	\$ 1,610,025
Levy Revenue to Allocate per Financial Management Policy	\$ 1,200,938	\$ 1,200,938
Excess Funds	\$ 129,087	\$ 129,087
Admin	\$ 339,998	\$ 298,455
Maintenance	\$ 538,006	\$ 512,521
Commons	\$ 58,217	\$ 58,217
Programs	\$ 21,000	\$ 89,629
Pool - Summer	\$ 73,511	\$ 73,511
Pool - Winter	\$ 54,280	\$ 54,280
Point Robinson	\$ 5,496	\$ 4,585
Fern Cove	\$ 10,285	\$ 8,676
Other/RFA Fund	\$ 11,030	\$ 11,030
Bonds/Loans	\$ 53,824	\$ 53,824
TAN Prior Year Carry-over		
Total Allocated	\$ 1,165,647	\$ 1,164,728
Operating Reserve	\$ 30,828	\$ 31,747
Permanent Reserve	\$ 310,162	\$ 310,162
Capital Reserve	\$ 97,388	\$ 97,388
Pt Robinson Fence - Reduction to Capital Reserve	\$ 6,000	\$ 6,000
	\$ 1,610,025	\$ 1,610,025

May, 2018

May = restructure for Recreation Programming; charge a Maint 2 worker to PR and FC

Veshon Park District
2019 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												
Other												
Total Income	10000	29000	67000	502272	100000	13000	15000	17000	26000	432453	125000	12000
Expense												
Personnel												
Salaries	12,530	12,530	12,530	12,530	12,530	12,530	13,734	13,734	13,734	13,734	13,734	13,734
Payroll Taxes	877	877	877	877	877	877	961	961	961	961	961	961
Health & Retirement Benefits	3479	3479	3479	3479	3479	3479	3635	3635	3635	3635	3635	3635
Temp/seasonal employees												
Employment Taxes on temps												
Subtotal VPD Payroll	16,886	16,886	16,886	16,886	16,886	16,886	18,331	18,331	18,331	18,331	18,331	18,331
Contractors & Caretakers												
Educ & Training	509	425			100				150			
Maint. Training/Park Development												
Mileage and misc reimbursement	120	120	120	121	121	121	121	121	121	120	120	120
Volunteer Recognition												
Total Payroll, Contractors, and Related	17,515	17,431	17,006	17,007	17,107	17,007	18,452	18,452	18,602	18,451	18,451	18,451
Supplies & Equipment												
General supplies	188	188	188	188	188	188	189	189	189	189	189	189
Materials												
Extraordinary Maintenance/Other												
Tools & Equipment												
Equipment Rental												
Equipment Repairs												
Business Operations/General Overhead												
Advertising/Marketing	7880			1060			1060					
Bank Charges/CC Fees	687	687	687	687	687	687	687	687	687	687	687	687
Computer & technology services	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030
Dues & Subscriptions	185	185	185	185	185	185	185	185	185	185	185	25000
Contingency, Reserve, & Election												
Furnishings	1,100			1100								
Insurance	68,504			26504					29000			1000
Professional Fees	9,276	773	773	773	773	773	773	773	773	773	773	773
Licenses & Permits	110					110						
Postage & Delivery	516	43	43	43	43	43	43	43	43	43	43	43
Printing & copies	5,400	450	450	450	450	450	450	450	450	450	450	450
Telephone & DSL	2,400	200	200	200	200	200	200	200	200	200	200	200
Outside Services												
Utilities												
Security												
Transportation												
Vehicle insurance & registration												
Vehicle maintenance & operations												
Transportation												
Property and other taxes				4602						4602		
Debt Service and Leases												
Musco lighting finance contract												
VES Restroom												
TAN Interest												
Bond Principal												
Bond Interest												
Other:												
Reduced Fee Fund "awards"												
Total Expenditures	28,951	20,987	20,562	55,829	20,663	20,673	23,069	22,009	51,159	26,610	22,008	48,073
NET	991,558											

Vashon Park District
2019 Commons Budget

Vashon
Commons

Income	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Program Revenue												
Program Registration												
Rental Revenue (hourly + equipment)	1000	1000	2500	2528	2328	2237	314	863	1336	2241	7377	1277
Merchandise sales (net)												
Donations												
Levy												
Other												
Total Income	1,000	1,000	2,500	2,528	2,328	2,237	314	863	1,336	2,241	7,377	1,277
Expense												
Personnel												
Salaries	2832	2832	2832	2832	2832	2832	2895	2895	2895	2895	2895	2895
Payroll Taxes	425	425	425	425	425	425	434	434	434	434	434	434
Health & Retirement Benefits	412	412	412	412	412	412	421	421	421	421	421	421
Temp/seasonal employees/Allocation												
Employment Taxes on temps												
Subtotal VPD Payroll	3,669	3,669	3,669	3,669	3,669	3,669	3,750	3,750	3,750	3,750	3,750	4,350
Contractors & Caretakers												
Educ & Training												
Maint. Training/Park Development												
Mileage and misc reimbursement	62	62	62	62	62	62	62	62	62	62	62	62
Volunteer Recognition												
Total Payroll, Contractors, and Related	3,731	3,731	3,731	3,731	3,731	3,731	3,812	3,812	3,812	3,812	3,812	4,412
Supplies & Equipment												
General supplies												
Materials												
Extraordinary Maintenance/Other												
Tools & Equipment												
Equipment Rental	200	200	200	200	200	200	200	200	200	200	200	200
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	105	105	105	105	105	105	105	105	105	105	105	105
Outside Services												
Utilities				25,000						37500		
Security												
Transportation												
Vehicle insurance & registration												
Vehicle maintenance & operations												
Transportation												
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"												
Total Expenditures	4,036	4,036	4,036	29,036	4,036	4,036	4,117	4,117	4,117	41,617	4,117	4,717
NET	112,018	(67,019)										

Vashon Park District
2019 Program Budget

Income	Programs											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Program Revenue												
Program Registration												
Rental Revenue (hourly + equipment)												
Merchandise sales (net)												
Donations												
Levy												
Other												
Total Income	6823	6823	6823	6823	6823	6823	6823	6823	6823	6823	6823	6823
Expense												
Personnel												
Salaries	6823	6823	6823	6823	6823	6823	6823	6823	6823	6823	6823	6823
Payroll Taxes	580	580	580	580	580	580	580	580	580	580	580	580
Health & Retirement Benefits	2187	2187	2187	2187	2187	2187	2187	2187	2187	2187	2187	2187
Temp/seasonal employees												
Employment Taxes on temps												
Subtotal VPD Payroll	9,590	9,590	9,590	9,590	9,590	9,590	9,590	9,590	9,590	9,590	9,590	9,590
Contractors & Caretakers												
Educ & Training												
Maint. Training/Park Development												
Mileage and misc reimbursement												
Volunteer Recognition												
Total Payroll, Contractors, and Related Supplies & Equipment	9,590	9,590	9,590	9,590	9,590	9,590	9,590	9,590	9,590	9,590	9,590	9,590
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	8333	8333	8333	8333	8333	8333	8333	8333	8333	8333	8333	8333
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												
VES Restroom												
TAN Interest												
Bond Principal												
Bond Interest												
Other:												
Reduced Fee Fund "awards"	17,923	17,923	17,923	17,923	17,923	17,923	17,923	17,923	17,923	17,923	17,923	17,923
Total Expenditures	17,923	17,923	17,923	17,923	17,923	17,923	17,923	17,923	17,923	17,923	17,923	17,923
NET	220,911	220,911	220,911	220,911	220,911	220,911	220,911	220,911	220,911	220,911	220,911	220,911
	(220,911)	(220,911)	(220,911)	(220,911)	(220,911)	(220,911)	(220,911)	(220,911)	(220,911)	(220,911)	(220,911)	(220,911)

Vashon Park District
2018 Pool Budget

Pool	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Income												
Program Revenue												
Program Registration	9552	7958	3124	2333	576	7618	20780	9833	2511	2500	2500	2500
Rental Revenue (hourly + equipment)	2805	3166	2550	4835	4306	2310	1486	5319	1034	4135	4135	4134
Merchandise sales (net)												
Donations												
Levy												
Other												
Total Income	12,357	11,124	5,674	7,168	4,882	9,928	22,286	15,152	3,545	6,635	6,635	6,634
Expense												
Personnel												
Salaries	10884	10884	10884	10884	10051	11819	18322	23337	16669	11609	11609	11609
Payroll Taxes	2286	2286	2286	2286	2111	2482	3848	4901	3500	2438	2438	2438
Health & Retirement Benefits	900	900	900	900	900	900	900	900	900	900	900	900
Temp/seasonal employees												
Employment Taxes on temps												
Subtotal VPD Payroll	14,070	14,070	14,070	14,070	13,062	15,201	23,070	29,138	21,069	14,947	14,947	14,947
Contractors & Caretakers												
Educ & Training				500					500			
Maint. Training/Park Development												
Mileage and misc reimbursement	55	55	55	55	55	55	55	55	55	55	55	55
Volunteer Recognition												
Total Payroll, Contractors, and Related	14,125	14,125	14,125	14,625	13,117	15,256	23,125	29,193	21,624	15,002	15,002	15,002
Supplies & Equipment												
General supplies	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000
Materials												
Extraordinary Maintenance/Other												
Tools & Equipment	100	100	100	100	100	100	100	100	100	100	100	100
Equipment Rental												
Equipment Repairs					500				500			
Business Operations												
Advertising/Marketing	515											
Bank Charges												
Computer & technology services					515							
Dues & Subscriptions												
Contingency, Reserve, & Election												
Furnishings												
Insurance												
Professional Fees	515											
Licenses & Permits												
Postage & Delivery					530							
Printing & copies												
Telephone & DSL	150	150	150	150	150	150	150	150	150	150	150	150
Outside Services	216	216	216	216	216	216	216	216	216	216	216	216
Utilities	2916	2916	2916	2916	2916	2916	2916	2916	2916	2916	2916	2916
Security												
Transportation												
Vehicle insurance & registration												
Vehicle maintenance & operations												
Transportation												
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"	19,507	19,507	19,507	20,007	20,044	20,638	29,037	35,090	28,021	20,394	20,394	20,384
Total Expenditures	272,608	272,608	272,608	272,608	272,608	272,608	272,608	272,608	272,608	272,608	272,608	272,608
NET	(160,509)	(160,509)	(160,509)	(160,509)	(160,509)	(160,509)	(160,509)	(160,509)	(160,509)	(160,509)	(160,509)	(160,509)

Vashon Park District
2019 Pt Robinson Budget

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Income												
Program Revenue												
Program Registration												
Rental Revenue (hourly + equipment)												
Merchandise sales/Cleaning Fees												
Donations												
Levy												
Carpetaker rent												
Total Income	7,245	6,500	11,708	12,000	12,000	12,000	12,000	12,000	9,000	4,200	4,436	3,911
Expense												
Personnel												
Salaries	\$ 3,935	\$ 3,454	\$ 3,454	\$ 3,454	\$ 3,454	\$ 5,399	\$ 5,541	\$ 6,022	\$ 5,541	\$ 3,780	\$ 3,780	\$ 3,780
Payroll Taxes	512	449	449	449	449	702	720	783	720	491	491	491
Health & Retirement Benefits	762	699	699	699	699	952	970	1,033	970	741	741	741
Temp/seasonal employees/allocation												
Employment Taxes on temps												
Subtotal VPD Payroll	5,208	4,602	4,602	4,602	4,602	7,053	7,232	7,838	7,232	5,013	5,013	5,013
Contractors & Caretakers												
Educ & Training												
Maint. Training/Park Development												
Mileage and misc reimbursement												
Volunteer Recognition												
Total Payroll, Contractors, and Related Supplies & Equipment	5,208	4,602	4,648	5,163	4,648	7,099	7,278	7,884	7,278	5,059	5,059	5,059
General supplies	515	515	515	515	515	515	515	515	515	515	515	515
Materials												
Extraordinary Maintenance/Other	88	88	88	88	88	88	88	88	88	88	88	88
Tools & Equipment												
Equipment Rental	417	417	417	417	417	417	417	417	417	417	417	417
Equipment Repairs	50	50	50	50	50	50	50	50	50	50	50	50
Business Operations/general overhead												
Advertising/Marketing	309	309	309	309	309	309	309	309	309	309	309	309
Bank Charges	102	102	102	102	102	102	102	102	102	102	102	102
Computer & technology services	86	86	86	86	86	86	86	86	86	86	86	86
Dues & Subscriptions												
Contingency, Reserve, & Election												
Furnishings												
Insurance												
Professional Fees												
Licenses & Permits												
Postage & Delivery												
Printing & copies												
Telephone & DSL												
Outside Services	311	311	311	311	311	311	311	311	311	311	311	311
Utilities	247	247	247	247	247	247	247	247	247	247	247	247
Security	847	847	847	847	847	847	847	847	847	847	847	847
Transportation												
Vehicle insurance & registration												
Vehicle maintenance & operations	64	64	64	64	64	64	64	64	64	64	64	64
Transportation												
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"	8,290	7,684	7,684	8,834	7,993	10,650	10,314	11,435	10,314	8,215	8,095	8,095
Total Expenditures	107,000	115,020	117,008	127,335	127,335	127,335	127,335	127,335	97,735	48,935	51,171	48,846
NET												
	107,000	115,020	117,008	127,335	127,335	127,335	127,335	127,335	97,735	48,935	51,171	48,846
	8,290	7,684	7,684	8,834	7,993	10,650	10,314	11,435	10,314	8,215	8,095	8,095
	107,001	115,020	117,008	127,335	127,335	127,335	127,335	127,335	97,735	48,935	51,171	48,846
	8,290	7,684	7,684	8,834	7,993	10,650	10,314	11,435	10,314	8,215	8,095	8,095
	107,001	115,020	117,008	127,335	127,335	127,335	127,335	127,335	97,735	48,935	51,171	48,846

Vashon Park District
2019 Fern Cove Budget

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Fern Cove												
Income												
Program Revenue												
Program Registration												
Rental Revenue (hourly + equipment)	2000	3400	3000	3000	3000	8200	6700	4800	3400	5000	1200	1300
Merchandise sales (net)												
Donations												
Levy												
Other												
Total Income	2,000	3,400	3,000	3,000	3,000	8,200	6,700	4,800	3,400	5,000	1,200	1,300
Expense												
Personnel												
Salaries	\$ 1,851	\$ 1,851	\$ 1,851	\$ 1,851	\$ 1,914	\$ 1,914	\$ 2,056	\$ 2,268	\$ 2,056	\$ 2,056	\$ 2,056	\$ 2,056
Payroll Taxes	213	213	213	213	220	220	236	261	236	236	236	236
Health & Retirement Benefits	441	441	441	441	449	449	467	495	467	467	467	467
Temp/seasonal employees												
Employment Taxes on temps												
Subtotal VPD Payroll	2,504	2,504	2,504	2,504	2,563	2,563	2,760	3,024	2,760	2,760	2,760	2,760
Contractors & Caretakers												
Educ & Training												
Maint. Training/Park Development												
Mileage and misc reimbursement	20	20	20	20	20	20	20	20	20	20	20	20
Volunteer Recognition												
Total Payroll, Contractors, and Related	2,524	2,524	2,524	2,679	2,603	2,603	2,780	3,044	2,780	2,780	2,780	2,780
Supplies & Equipment												
General supplies	173	173	173	173	173	173	173	173	173	173	173	173
Materials												
Extraordinary Maintenance/Other	86	86	86	86	86	86	86	86	86	86	86	86
Tools & Equipment												
Equipment Rental												
Equipment Repairs												
Business Operations												
Advertising/Marketing	147	147	147	147	147	147	147	147	147	147	147	147
Bank Charges	64	64	64	64	64	64	64	64	64	64	64	64
Computer & technology services												
Dues & Subscriptions												
Contingency, Reserve, & Election												
Furnishings												
Insurance												
Professional Fees												
Licenses & Permits												
Postage & Delivery												
Printing & copies												
Telephone & DSL	100	100	100	100	100	100	100	100	100	100	100	100
Outside Services												
Utilities	515	515	515	515	515	515	515	515	515	515	515	515
Security												
Transportation												
Vehicle insurance & registration												
Vehicle maintenance & operations	17	17	17	17	17	17	17	17	17	17	17	17
Transportation												
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"												
Total Expenditures	47,118	3,626	3,691	3,986	4,020	3,873	3,882	4,361	4,192	4,037	3,882	3,942
NET	(2,118)											

Vashon Park District
"Other" Budget 2018

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Income												
Program Revenue												
Program Registration												
Rental Revenue (hourly + equipment)												
Merchandise sales (net)	166	166	166	166	166	166	166	166	166	166	166	166
Donations												
Levy												
Other												
Total Income	166	166	166	166	166	166	166	166	166	166	166	166
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												
VES Restroom												
TAN Interest												
Bond Principal												
Bond Interest												
Other:												
Use of RFA Funds	2,400	200	200	200	200	200	200	200	200	200	200	200
Total Expenditures	4,400	2,200	200	200	200	200	200	200	200	200	200	200
NET	(2,400)											