

SUMMARY BUDGET 2019 - New Financial Management Policy

	2019	2018
Total Levy Revenue	\$ 1,337,742	\$ 1,330,025
Prior Year Cash Carryover	\$ 475,000	\$ 280,000
Total Gross Cash	\$ 1,812,742	\$ 1,610,025
Levy Revenue to Allocate per prior Financial Management Policy		\$ 1,200,938
Excess Funds		\$ 129,087
Admin	\$ 356,800	\$ 298,455
Maintenance	\$ 544,317	\$ 512,521
Commons	\$ 74,125	\$ 58,217
Programs	\$ 221,407	\$ 89,629
Pool - Summer	\$ 104,306	\$ 73,511
Pool - Winter	\$ 37,888	\$ 54,280
Point Robinson	\$ (6,009)	\$ 4,585
Fern Cove	\$ 6,960	\$ 8,676
Other/RFA Fund	\$ 11,208	\$ 11,030
Bonds/Loans	\$ 30,052	\$ 53,824
Total Allocated	\$ 1,381,054	\$ 1,164,728
Operating Reserve		\$ 31,747
Cash Management/Permanent Reserve	\$ 286,688	\$ 310,162
Capital Reserve	\$ 145,000	\$ 103,388

\$ 1,812,742

\$ 1,610,025

Vashon Park District  
2019 Admin Budget

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>ADMIN</b>												
<b>Income</b>												
Program Revenue												
Program Registration												
Rental Revenue (hourly + equipment)												
Merchandise sales (net)												
Donations												
Levy	10000	29000	67000	491289	100000	13000	15000	17000	26000	432453	125000	12000
Other	25	95	200	1400	350	40	25	50	100	910	200	30
<b>Total Income</b>	<b>10,025</b>	<b>29,095</b>	<b>67,200</b>	<b>492,689</b>	<b>100,350</b>	<b>13,040</b>	<b>15,025</b>	<b>17,050</b>	<b>26,100</b>	<b>433,363</b>	<b>125,200</b>	<b>12,030</b>
<b>Expense</b>												
Personnel												
Salaries	\$ 12,459	\$ 12,459	\$ 12,459	\$ 12,459	\$ 12,459	\$ 12,459	\$ 13,754	\$ 13,754	\$ 13,754	\$ 13,754	\$ 13,754	\$ 13,754
Payroll Taxes	872	872	872	872	872	872	963	963	963	963	963	963
Health & Retirement Benefits	3470	3470	3470	3470	3470	3470	3638	3638	3638	3638	3638	3638
Temp/seasonal employees												
Employment Taxes on temps												
<b>Subtotal VPD Payroll</b>	<b>16,801</b>	<b>16,801</b>	<b>16,801</b>	<b>16,801</b>	<b>16,801</b>	<b>16,801</b>	<b>18,355</b>	<b>18,355</b>	<b>18,355</b>	<b>18,355</b>	<b>18,355</b>	<b>18,355</b>
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												
<b>Total Payroll, Contractors, and Related</b>	<b>17,430</b>	<b>17,346</b>	<b>16,921</b>	<b>16,922</b>	<b>17,022</b>	<b>16,922</b>	<b>18,476</b>	<b>18,476</b>	<b>18,628</b>	<b>18,475</b>	<b>18,475</b>	<b>18,475</b>
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												
<b>Business Operations/General Overhead</b>												
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	250
Contingency, Reserve, & Election												25000
Furnishings	1100			1100								
Insurance	68504			28504								
Professional Fees	773	773	773	773	773	773	773	773	773	773	773	773
Licenses & Permits	110					110						
Postage & Delivery	43	43	43	43	43	43	43	43	43	43	43	43
Printing & copies	450	450	450	450	450	450	450	450	450	450	450	450
Telephone & DSL	200	200	200	200	200	200	200	200	200	200	200	200
Outside Services												
Utilities												
Security												
<b>Transportation</b>												
Vehicle insurance & registration												
Vehicle maintenance & operations												
Transportation										4602		
<b>Property and other taxes</b>												
Debt Service and Leases												
Musco lighting finance contract												
VES Restroom												
TAN Interest												
Bond Principal												
Bond Interest												
<b>Other:</b>												
Reduced Fee Fund "awards"												
<b>Total Expenditures</b>	<b>28,866</b>	<b>20,902</b>	<b>20,477</b>	<b>55,744</b>	<b>20,578</b>	<b>20,588</b>	<b>23,093</b>	<b>22,033</b>	<b>51,183</b>	<b>26,634</b>	<b>22,032</b>	<b>48,097</b>
<b>NET</b>	<b>980,943</b>											

Vashon Park District 2019 Maintenance

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Income</b>												
Program Revenue												
Program Registration												
Rental Revenue (hourly + equipment)	600	2,100	2,500	2,850	2,700	3,150	3,000	3,900	2,600	2,300	2,300	2,000
Merchandise sales (net)												
Donations												
Levy												
Other												
<b>Total Income</b>	<b>600</b>	<b>2,100</b>	<b>2,500</b>	<b>2,850</b>	<b>2,700</b>	<b>3,150</b>	<b>3,000</b>	<b>3,900</b>	<b>2,600</b>	<b>2,300</b>	<b>2,300</b>	<b>2,000</b>
<b>Expense</b>												
Personnel												
Salaries	2,691	18,397	22,691	22,691	22,628	29,028	31,163	31,163	24,763	25,033	25,033	25,033
Payroll Taxes	2,496	2,024	2,496	2,496	2,489	3,193	3,428	3,428	2,724	2,754	2,754	2,754
Health & Retirement Benefits	8,150	7,592	8,150	8,150	8,142	8,974	9,251	9,251	8,419	8,454	8,454	8,454
Temp/seasonal employees/Allocation												
Payroll Taxes												
<b>Subtotal VPD Payroll</b>	<b>33,337</b>	<b>28,012</b>	<b>33,337</b>	<b>33,337</b>	<b>33,259</b>	<b>41,195</b>	<b>43,842</b>	<b>43,842</b>	<b>35,906</b>	<b>36,241</b>	<b>36,241</b>	<b>36,241</b>
Contractors & Caretakers												
Educ & Training					750							750
Maint. Training/Park Development												
Mileage and misc reimbursement	150	150	150	150	150	150	150	150	150	150	150	150
Volunteer Recognition												
<b>Total Payroll, Contractors, and Related</b>	<b>33,487</b>	<b>28,162</b>	<b>33,487</b>	<b>33,487</b>	<b>34,159</b>	<b>41,345</b>	<b>43,992</b>	<b>43,992</b>	<b>36,056</b>	<b>36,391</b>	<b>36,391</b>	<b>37,141</b>
Supplies & Equipment												
General supplies	1,236	1,236	1,236	1,236	1,236	1,236	1,236	1,236	1,236	1,236	1,236	1,236
Materials	1,000	500	4,000	5,648	1,599	1,567	3,213	27	4,446	5,280	1,360	1,360
Extraordinary Maintenance/Other	83	83	83	84	83	84	84	84	84	83	83	83
Tools & Equipment	417	417	417	417	417	417	417	417	417	417	417	417
Equipment Rental	917	917	917	917	917	917	917	917	917	917	917	917
Equipment Repairs	515	515	515	515	515	515	515	515	515	515	515	515
Business Operations												
Advertising/Marketing	200				300							
Bank Charges												
Computer & technology services										66		
Dues & Subscriptions		66										
Contingency, Reserve, & Election												
Furnishings												
Insurance												
Professional Fees					180							
Licenses & Permits												
Postage & Delivery												
Printing & copies												
Telephone & DSL	448	448	448	448	448	448	448	448	448	448	448	448
Outside Services	307	307	307	6,000	572	310	307	307	307	5,662	307	307
Utilities	2,333	2,333	2,333	2,333	2,333	2,334	2,334	2,334	2,334	2,333	2,333	2,333
Security	85	85	85	85	85	85	85	85	85	85	85	85
Transportation												
Vehicle insurance & registration												
Vehicle maintenance & operations	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
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"												
<b>Total Expenditures</b>	<b>574,318</b>	<b>36,569</b>	<b>45,328</b>	<b>52,669</b>	<b>44,344</b>	<b>50,758</b>	<b>55,048</b>	<b>51,862</b>	<b>48,345</b>	<b>54,933</b>	<b>45,592</b>	<b>46,342</b>
<b>NET</b>	<b>(544,318)</b>											

Vashon Park District  
2019 Commons Budget

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Vashon Commons</b>												
<b>Income</b>												
Program Revenue												
Program Registration												
Rental Revenue (hourly + equipment)	1000	1000	2500	2528	2328	2237	314	863	3336	3240	7377	2277
Merchandise sales (net)												
Donations												
Levy												
Other												
<b>Total Income</b>	<b>1,000</b>	<b>1,000</b>	<b>2,500</b>	<b>2,528</b>	<b>2,328</b>	<b>2,237</b>	<b>314</b>	<b>863</b>	<b>3,336</b>	<b>3,240</b>	<b>7,377</b>	<b>2,277</b>
<b>Expense</b>												
Personnel												
Salaries	2191	2191	2191	2191	2191	2191	2247	2247	2247	2247	2247	2247
Payroll Taxes	329	329	329	329	329	329	337	337	337	337	337	337
Health & Retirement Benefits	412	412	412	412	412	412	421	421	421	421	421	1021
Temp/seasonal employees/Allocation												
Employment Taxes on temps												
<b>Subtotal VPD Payroll</b>	<b>2,932</b>	<b>2,932</b>	<b>2,932</b>	<b>2,932</b>	<b>2,932</b>	<b>2,932</b>	<b>3,005</b>	<b>3,005</b>	<b>3,005</b>	<b>3,005</b>	<b>3,005</b>	<b>3,605</b>
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												
<b>Total Payroll, Contractors, and Related</b>	<b>2,994</b>	<b>2,994</b>	<b>2,994</b>	<b>2,994</b>	<b>2,994</b>	<b>2,994</b>	<b>3,067</b>	<b>3,067</b>	<b>3,067</b>	<b>3,067</b>	<b>3,067</b>	<b>3,667</b>
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												
<b>Business Operations</b>												
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										37500		
Utilities												
Security												
<b>Transportation</b>												
Vehicle insurance & registration												
Vehicle maintenance & operations												
Transportation												
<b>Property and other taxes</b>												
<b>Debt Service and Leases</b>												
Musco lighting finance contract												
VES Restroom												
TAN Interest												
Bond Principal												
Bond Interest												
<b>Other:</b>												
Reduced Fee Fund "awards"												
<b>Total Expenditures</b>	<b>3,299</b>	<b>3,299</b>	<b>3,299</b>	<b>28,299</b>	<b>3,299</b>	<b>3,299</b>	<b>3,372</b>	<b>3,372</b>	<b>3,372</b>	<b>40,872</b>	<b>3,372</b>	<b>3,872</b>
<b>NET</b>	<b>103,124</b>	<b>(74,124)</b>										



Vashon Park District  
2019 Pool Summer Budget

Pool	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Income</b>												
Program Revenue												
Program Registration					5442	5442	8910	8910	5442			
Rental Revenue (hourly + equipment)					4650	3600	4200	5050	3600			
Merchandise sales (net)												
Donations												
Levy												
Other					10,092	9,042	13,110	13,960	9,042			
<b>Total Income</b>												
<b>Expense</b>												
Personnel												
Salaries	3151	3151	3151	3151	9384	8709	25859	23834	9434	3715	3715	3715
Payroll Taxes	662	662	662	662	1971	1829	5430	5005	1981	780	780	780
Health & Retirement Benefits	325	325	325	325	900	900	900	900	900	900	900	900
Temp/seasonal employees												
Employment Taxes on temps												
<b>Subtotal VPD Payroll</b>	<b>4,138</b>	<b>4,138</b>	<b>4,138</b>	<b>4,138</b>	<b>12,255</b>	<b>11,438</b>	<b>32,189</b>	<b>29,739</b>	<b>12,315</b>	<b>5,395</b>	<b>5,395</b>	<b>5,395</b>
Contractors & Caretakers												
Educ & Training					300				300			
Maint. Training/Park Development												
Mileage and misc reimbursement					33	33	33	33	33			
Volunteer Recognition												
<b>Total Payroll, Contractors, and Related</b>	<b>4,138</b>	<b>4,138</b>	<b>4,138</b>	<b>4,138</b>	<b>12,588</b>	<b>11,471</b>	<b>32,222</b>	<b>29,772</b>	<b>12,648</b>	<b>5,395</b>	<b>5,395</b>	<b>5,395</b>
Supplies & Equipment												
General supplies					3150	2400	2400	1500	1500			
Materials												
Extraordinary Maintenance/Other												
Tools & Equipment					600		600					
Equipment Rental												
Equipment Repairs					500							
<b>Business Operations</b>												
Advertising/Marketing												
Bank Charges												
Computer & technology services					515							
Dues & Subscriptions												
Contingency, Reserve, & Election												
Furnishings												
Insurance												
Professional Fees												
Licenses & Permits												
Postage & Delivery												
Printing & copies												
Telephone & DSL					240	240	240	240	240			
Outside Services					402	402	402	402	402			
Utilities					2033	2033	2033	2033	2033			
Security												
<b>Transportation</b>												
Vehicle insurance & registration												
Vehicle maintenance & operations												
Transportation												
<b>Property and other taxes</b>												
<b>Debt Service and Leases</b>												
Musco lighting finance contract												
VES Restroom												
TAN Interest												
Bond Principal												
Bond Interest												
<b>Other:</b>												
Reduced Fee Fund "awards"												
<b>Total Expenditures</b>	<b>4,138</b>	<b>4,138</b>	<b>4,138</b>	<b>4,138</b>	<b>20,558</b>	<b>16,546</b>	<b>38,427</b>	<b>34,462</b>	<b>16,823</b>	<b>5,395</b>	<b>5,395</b>	<b>5,395</b>
<b>NET</b>												
	<b>159,552</b>											
	<b>(104,306)</b>											

Vashon Park District  
Pool Winter

2019

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Income</b>												
Program Revenue												
Program Registration	5442	5442	5442	5442						5442	5442	5442
Rental Revenue (hourly + equipment)	3200	3850	3850	3200						3600	2750	1900
Merchandise sales (net)												
Donations												
Levy												
Other												
<b>Total Income</b>	<b>8,642</b>	<b>9,292</b>	<b>9,292</b>	<b>8,642</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,042</b>	<b>8,192</b>	<b>7,342</b>
<b>Expense</b>												
Personnel												
Salaries	7733	6533	6833	6158	0	0	0	0	0	7294	6994	6994
Payroll Taxes	1624	1372	1435	1293	0	0	0	0	0	1532	1469	1469
Health & Retirement Benefits												
Temp/seasonal employees	772	772	772	771						771	771	771
Employment Taxes on temps												
<b>Subtotal VPD Payroll</b>	<b>10,129</b>	<b>8,677</b>	<b>9,040</b>	<b>8,222</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,597</b>	<b>9,234</b>	<b>9,234</b>
Contractors & Caretakers												
Educ & Training												
Maint. Training/Park Development												
Mileage and misc reimbursement												
Volunteer Recognition												
<b>Total Payroll, Contractors, and Related</b>	<b>64,132</b>	<b>10,129</b>	<b>9,040</b>	<b>8,222</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,597</b>	<b>9,234</b>	<b>9,234</b>
Supplies & Equipment												
General supplies	1671	1671	1671	1671						1672	1672	1672
Materials												
Extraordinary Maintenance/Other												
Tools & Equipment												
Equipment Rental												
Equipment Repairs												
<b>Business Operations</b>												
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												
<b>Transportation</b>												
Vehicle insurance & registration												
Vehicle maintenance & operations												
Transportation												
<b>Property and other taxes</b>												
Debt Service and Leases												
Musco fighting finance contract												
VES Restroom												
TAN Interest												
Bond Principal												
Bond Interest												
<b>Other:</b>												
Reduced Fee Fund "awards"												
<b>Total Expenditures</b>	<b>15,015</b>	<b>13,562</b>	<b>13,925</b>	<b>13,107</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,483</b>	<b>14,120</b>	<b>14,121</b>
<b>NET</b>	<b>98,332</b>	<b>15,015</b>	<b>13,925</b>	<b>13,107</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,483</b>	<b>14,120</b>	<b>14,121</b>
	<b>(37,896)</b>											

11/21/2018

Vashon Park District  
2019 Pt Robinson Budget

Pt Rob

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Income</b>												
Program Revenue												
Program Registration												
Rental Revenue (hourly + equipment)	7,245	6,500	11,708	9,000	12,000	12,000	12,000	12,000	9,000	4,200	4,436	3,911
Merchandise sales/Cleaning Fees												
Donations												
Levy	735	735	735	735	735	735	735	735	735	735	735	735
Caretaker rent	7,980	7,235	12,443	9,735	12,735	12,735	12,735	12,735	9,735	4,935	5,171	4,646
<b>Total Income</b>	<b>8,820</b>	<b>8,820</b>	<b>11,708</b>	<b>9,000</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>9,000</b>	<b>4,200</b>	<b>4,436</b>	<b>3,911</b>
<b>Expense</b>												
Personnel												
Salaries	\$ 3,286	\$ 7,580	\$ 3,286	\$ 3,286	\$ 3,286	\$ 3,286	\$ 3,866	\$ 3,866	\$ 3,866	\$ 3,596	\$ 3,596	\$ 3,596
Payroll Taxes	427	985	427	427	427	427	503	503	503	467	467	467
Health & Retirement Benefits	677	1235	677	677	677	677	753	753	753	717	717	717
Temp/seasonal employees/allocation												
Employment Taxes on temps												
VPD Payroll	4,390	9,801	4,390	4,390	4,390	4,390	5,121	5,121	5,121	4,781	4,781	4,781
Contractors & Caretakers												
Edu & Training				515								
Maint. Training/Park Development				46	46	46	46	46	46	46	46	46
Mileage and misc reimbursement	46	46	46	46	46	46	46	46	46	46	46	46
Volunteer Recognition												
<b>Total Payroll, Contractors, and Related</b>	<b>4,436</b>	<b>9,847</b>	<b>4,436</b>	<b>4,951</b>	<b>4,436</b>	<b>4,436</b>	<b>5,167</b>	<b>5,167</b>	<b>5,167</b>	<b>4,827</b>	<b>4,827</b>	<b>4,827</b>
Supplies & Equipment												
General supplies	515	515	515	515	515	515	515	515	515	515	515	515
Materials	1,545			515	515	515	515	515	515	515	515	515
Extraordinary Maintenance/Other	88	7088	88	88	88	88	88	88	88	88	88	88
Tools & Equipment	100			100								
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
<b>Total Supplies &amp; Equipment</b>	<b>6,180</b>	<b>8,056</b>	<b>6,180</b>	<b>6,180</b>	<b>6,180</b>	<b>6,180</b>	<b>6,180</b>	<b>6,180</b>	<b>6,180</b>	<b>6,180</b>	<b>6,180</b>	<b>6,180</b>
Business Operations/general overhead												
Advertising/Marketing	3,708	309	309	309	309	309	309	309	309	309	309	309
Bank Charges	1,224	102	102	102	102	102	102	102	102	102	102	102
Computer & technology services												
Dues & Subscriptions												
Contingency, Reserve, & Election												
Furnishings												
Insurance												
Professional Fees												
Licenses & Permits												
Postage & Delivery												
Printing & copies												
Telephone & DSL	3,732	311	311	311	311	311	311	311	311	311	311	311
Outside Services	2,964	247	247	247	247	247	247	247	247	247	247	247
Utilities	10,164	847	847	847	847	847	847	847	847	847	847	847
Security												
Transportation												
Vehicle insurance & registration												
Vehicle maintenance & operations	768	64	64	64	64	64	64	64	64	64	64	64
Transportation										120		
Property and other taxes												
Debt Service and Leases												
Musco lighting financa contract												
VES Restroom												
TAN Interest												
Bond Principal												
Bond Interest												
Other:												
Reduced Fee Fund "awards"												
<b>Total Expenditures</b>	<b>106,810</b>	<b>7,386</b>	<b>19,797</b>	<b>7,386</b>	<b>7,386</b>	<b>7,901</b>	<b>8,117</b>	<b>8,632</b>	<b>8,117</b>	<b>7,897</b>	<b>7,777</b>	<b>7,777</b>
<b>NET</b>	<b>6,010</b>											



Vashon Park District  
2019 Fern Cove Budget

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Income</b>												
<b>Program Revenue</b>												
Program Registration				3000	3000	8200	3200	4800	3400	5000	1200	1300
Rental Revenue (hourly + equipment)	2000	3400	3000	3000	3000	8200	3200	4800	3400	5000	1200	1300
Merchandise sales (net)												
<b>Donations</b>												
Levy												
Other												
<b>Total Income</b>	<b>2,000</b>	<b>3,400</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>8,200</b>	<b>3,200</b>	<b>4,800</b>	<b>3,400</b>	<b>5,000</b>	<b>1,200</b>	<b>1,300</b>
<b>Expense</b>												
<b>Personnel</b>												
Salaries	\$ 1,958	\$ 1,958	\$ 1,958	\$ 1,958	\$ 2,021	\$ 2,021	\$ 2,164	\$ 2,164	\$ 2,164	\$ 2,164	\$ 2,164	\$ 2,164
Payroll Taxes	225	225	225	225	232	232	249	249	249	249	249	249
Health & Retirement Benefits	455	455	455	455	463	463	481	481	481	481	481	481
Temp/seasonal employees												
Employment Taxes on temps												
<b>Subtotal VPD Payroll</b>	<b>2,638</b>	<b>2,638</b>	<b>2,638</b>	<b>2,638</b>	<b>2,716</b>	<b>2,716</b>	<b>2,894</b>	<b>2,894</b>	<b>2,894</b>	<b>2,894</b>	<b>2,894</b>	<b>2,894</b>
<b>Contractors &amp; Caretakers</b>												
Educ & Training												
Maint. Training/Park Development												
Mileage and misc reimbursement	20	20	20	20	20	20	20	20	20	20	20	20
Volunteer Recognition												
<b>Total Payroll, Contractors, and Related</b>	<b>2,658</b>	<b>2,658</b>	<b>2,658</b>	<b>2,813</b>	<b>2,736</b>	<b>2,736</b>	<b>2,914</b>	<b>2,914</b>	<b>2,914</b>	<b>2,914</b>	<b>2,914</b>	<b>2,914</b>
<b>Supplies &amp; Equipment</b>												
General supplies	173	173	173	173	173	173	173	173	173	173	173	173
Materials					315							
Extraordinary Maintenance/Other	86	86	86	86	86	86	86	86	86	86	86	86
Tools & Equipment				50								
Equipment Rental								215				
Equipment Repairs					103							
<b>Business Operations</b>												
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	65	65	65	65	65	65	65	65	65	65	65	65
Utilities	515	515	515	515	515	515	515	515	515	515	515	515
Security												
<b>Transportation</b>												
Vehicle insurance & registration												
Vehicle maintenance & operations	17	17	17	17	17	17	17	17	17	17	17	17
Transportation												
<b>Property and other taxes</b>												
Debt Service and Leases												
Musco lighting finance contract												
VES Restroom												
TAN Interest												
Bond Principal												
Bond Interest												
<b>Other:</b>												
Reduced Fee Fund "awards"												
<b>Total Expenditures</b>	<b>3,760</b>	<b>3,760</b>	<b>3,825</b>	<b>4,120</b>	<b>4,153</b>	<b>4,006</b>	<b>4,016</b>	<b>4,231</b>	<b>4,326</b>	<b>4,171</b>	<b>4,016</b>	<b>4,076</b>
<b>NET</b>	<b>234</b>	<b>640</b>	<b>175</b>	<b>880</b>	<b>847</b>	<b>4,194</b>	<b>1,184</b>	<b>569</b>	<b>72</b>	<b>835</b>	<b>184</b>	<b>224</b>

Vashon Park District  
"Other" Budget 2018

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Income</b>												
Program Revenue												
Program Registration												
Rental Revenue (hourly + equipment)	166	166	166	166	166	166	166	166	166	166	166	166
Merchandise sales (net)	1,992	166	166	166	166	166	166	166	166	166	166	166
Donations												
Levy												
Other	166	166	166	166	166	166	166	166	166	166	166	166
<b>Total Income</b>	<b>1,992</b>	<b>166</b>	<b>166</b>	<b>166</b>	<b>166</b>	<b>166</b>	<b>166</b>	<b>166</b>	<b>166</b>	<b>166</b>	<b>166</b>	<b>166</b>
<b>Expense</b>												
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					250000		-250000					
Tools & Equipment												
Equipment Rental												
Equipment Repairs												
Business Operations												
Advertising/Marketing												
Bank Charges												
Computer & technology services												
Dues & Subscriptions												
Contingency, Reserve, & Election												
Furnishings												
Insurance				4400					4400			
Professional Fees	8,800											
Licenses & Permits												
Postage & Delivery												
Printing & copies	2,000											
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	200	200	200	200	200	200	200	200	200	200	200	200
<b>Total Expenditures</b>	<b>2,200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>250,200</b>	<b>200</b>	<b>(249,800)</b>	<b>200</b>	<b>200</b>	<b>4,600</b>	<b>200</b>	<b>200</b>
<b>NET</b>	<b>(11,208)</b>											



## Budget Notes – 2019

Levy – up 1% + \$5k for construction. Received the Preliminary 2019 Levy report – came in \$11k lower than my projection due to a correction we received last year that increased us by \$16k.

### General

- Wages – up \$50k in July + 3%
- Inflation – 3%
- ~~Fees/Lodging Rates – up 5%~~

### Admin

- Contingency/Reserve/Election – levy election + 3 commissioners – add \$25k
- Advertising – added \$8k for levy postcard mailers
- Insurance – went up considerably in 2018

### Maintenance

- Revenue – Cut VES and Agren revenue due to increased use of Stadium Field.
- Wages – added 2 seasonal for summer at \$20/hr. We simply were not able to recruit at \$13/hr.
- Materials – although 2018 only used \$15k of \$36k budgeted, we need to address VES infield skins (infield mix, surface, and regrade).
- Outside Services – same as Materials
- Utilities – increased \$2k over last year due to increased water use at Ober
- Vehicle Maintenance – increased \$5k over last year due to increased repairs on old vehicles and gas costs

### Commons

- Revenue – Increase 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 includes existing programs: Concerts in the Park, the Rec Guide, Ski School, Sailing Camp, etc.
- We need to decide cost recovery. \$100k is the committed cost to the District. We get a lot more bang for the buck if many programs pay for themselves. Too, 100% cost recovery is a standard measure for success in the industry. Please see the cost recovery section of the survey for discussion.
- How involved do you want to be in the actual program budgeting? (certainly, the programs will be reported to the Board in advance). Leave it to staff relative to the budget? Or bring everything to the Board with each individual proposed budget?

### Pool Summer

- Supplies – add water platform \$500 for lessons; water weights \$250

### Pool Winter

- Anticipate increased revenue due to:
  - 1) 5:30 am lap swim yielding 30 swimmers

2) "Pool Club" that gets more hours to swim

**Lodgings** – Eric recommends no rate increases, since nights booked numbers are slightly down this year, and KC is set to raise taxes on lodgings. If you wish for rate increases, Eric suggests increasing the off-season weekend rate. Relatively, we are comparable to everyone.

#### **Point Robinson**

- Revenue – kept even with 2018 due to need to close Quarters A to paint the interior; does not include price increase.
- Caretaker Rent – increase 5%
- Extraordinary Maintenance – need to paint the interior of QA. It looks really bad! – cracking/peeling – add \$7k to do in-house (note to Coast Guard that this is 2018 profit at work).

#### **Fern Cove**

- Revenue – decreased original projection in July due to need to paint the exterior for two weeks.

#### **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
- Add Agren grant project for cash flow purposes
- Add \$8800 for the Fire District payment

#### **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.

Capital Plan was for 4 mowers, 3 trailers, and 2 trucks. For 2019, Jason wants 3 mowers, 1 trailer, 2 trucks.

#### **Reserves**

- "Capital" is a budget line item below the line – not operations. Since we are spending it, it is not yet a reserve.
- "Permanent" changed to "Cash Management."
  - i. Total 2018 was \$413,550
  - ii. Total 2019 = \$431,688