

BUDGET 2017

	2017
Total Levy Revenue	\$ 1,252,792
Prior Year Cash Carryover	\$ 100,000
Total Gross Cash	\$ 1,352,792
Levy Revenue to Allocate per Financial Management Policy	\$ 1,133,718
Excess Funds	\$ 119,074
Admin	\$ 347,800
Maintenance	\$ 485,990
Commons	\$ 109,705
Programs	\$ 9,500
Pool - Operating	\$ 79,180
Pool - Capital	\$ 28,391
Point Robinson	\$ 11,855
Fern Cove	\$ 8,820
Other/RFA Fund	\$ 14,072
Bonds/Loans	\$ 83,494
TAN Prior Year Carry-over	
Total Allocated	\$ 1,178,807
Unallocated	\$ 9,822
Operating Reserve (Total Allocated less Levy Revenue to Allocate)	\$ 45,089
Permanent Reserve	\$ 89,306
Capital Reserve	\$ 29,769

Vashon Park District

2017 Staff and Management Goals

1) Administration

- Strategic Plan
- Continue with CAPRA development process
 - Marie – best practices
- Pool Grant Administration and Project Management
 - King County Youth Sport Facility Grant (Winter, 2017)
 - RCO Youth Sport Facility Grant (September, 2017)
 - Enduris Main Drain Repair Project (September, 2017)
- Tramp Harbor Dock JARPA administration
- Full time front desk staff
 - Accessible customer service
 - More productive admin staff time
 - Records management and filing system
 - Social media management

2) Staff Development

- WRPA Conference Courses
- Enduris Courses for Plan Development
- Continue with CAPRA development education
- Board education and development

3) Maintenance Planning and Development

- Lead Maintenance employee
 - Plan for and supervise maintenance staff in the field to free up Jason's office time
 - Hands on planning, management, and updating Maintenance Management Plan
- Maintenance Management Plan implementation and refinement
- Develop Risk Management Plan in concert with Enduris guidelines and CAPRA requirements
- Potential Projects
 - Secure Maintenance shop at Fisher Pond – fencing
 - Regrade Agren road and parking lot
 - Ober roof replacement
 - Ober irrigation system

4) Lodging

- Projects
 - RFP for PTR parking lot
 - RFP for PTR water pipes (in front of the houses – galvanized pipes rotting)
 - Summer help – May, June, July
- Marketing
 - Corporate retreat outreach
 - Wedding guide
 - Advertising: events, wedding guides, destination publications, lighthouse publications
 - Newsletters to past guests
 - Events: wedding tour; Kite Day; Low Tide Festival, Centennial Day, Holiday Open House, Strawberry Festival Volleyball Tournament fundraiser

5) Technology and System Development

- Interactive VPD app

VPD Budget 2017 Assumptions

Levy Revenue

- 1) Total levy receipts = \$1,252,792
Per Financial Management Policy #2760:
 - a. 2014 = \$1,050,520
 - b. 2015 = \$1,123,638
 - c. 2016 = \$1,226,996

Average = \$1,133,718 for levy revenue distribution

Reserves - Policy 2760 – 3a:

Permanent Reserve = 75% Excess Funds = (\$119,074 x 75% = \$89,306)

Capital Reserve = 25% Excess Funds = (\$119,074 x 25% = \$29,769)

Operating Reserve = Total Allocated less Levy Revenue to Allocate = (\$1,178,807 - \$1,133,718 = \$45,089)

Unallocated = Total Gross Cash – Total Allocated – Total Reserves

General Comments

- 1) Fee Revenue – no percent increase. Per 1/12/16 motion, fees will be increased 5% when the cumulative CPI reaches 5% or every 3 years. 2016 CPI was 2.1%.
- 2) Regular Employee Staff Wages - budgeted to Board approved ED 5% increase; Maintenance Director 2% plus ED discretion from 4% bucket; all others at ED discretion from 4% bucket. Note: 4% bucket is on 2016 regular employee total wages less ED.
- 3) Did not budget for TAN renewal in July, but note that September cash is uncomfortably tight relative to meeting financial obligations.

Admin

- 1) Personnel - 2 FTE + Full benefits
NEW: .75 Office Assistant = \$13.56/hour at 30 hours per week + .75 benefits (individual + 50% family per policy). Will start in January – needs to be rock solid comfortable with deposit system, RecPro, and Quickbooks to be fully competent by the time the pool opens. Add \$21,153 wages; \$13,655 benefits.
- 2) Health Insurance – 12% increase 2017, add \$1080.
- 3) Education/Training – Board education, add \$1000.
- 4) Advertising/Marketing – 2016 Budget for Community Survey, save \$30,000 2017.
- 5) Computer/Technology – Upgrade wiring for IT, add \$2,000.
- 6) Contingency/Reserve/Election – November Commissioner election for 2 seats, add \$13,000.
- 7) Insurance – Enduris rate increase 1.9%
- 8) Professional Fees – more Marie time (board meeting attendance and best practice development), add \$1,000.
- 9) Printing & Copies – lease expires June, 2017. Will purchase new printer and not renew lease due to poor service – add \$6k.
- 10) Telephone and DSL – spreading to maintenance, pool, commons, and lodging.

Maintenance

- 1) Personnel - 5 FTE + Full benefits; ½ of Robin
 - a. Jason = job title change to Maintenance Director
 - b. Shawn = Lead Maintenance

c. Seasonal worker May - August

- 2) Health Insurance – 12% rate increase + 3 employees added dependents. Add \$13,500.
- 3) Materials - Fertilizer, grass seed, field paint, infield mix, infield condition, gravel, sand for topdressing, lumber.
- 4) Tools and Equipment – sod cutter \$5K
- 5) Equipment Rental – add \$1,000 due to:
 - a. ADA units at all parks
 - b. New units at Ober, Lisabeula, Agren
- 6) Equipment Repairs – we keep this relatively high, as we never know what will happen with the old equipment: mowers, weed eaters, attachments for the tractors.
- 7) Telephone – add \$4800 (assigning to individual parks and cell phones previously budgeted to Admin).
- 8) Outside services: Top dressing June and October, add \$5k; Terminex; Backflow prevention; fire extinguisher testing.
- 9) Vehicle Maintenance – we keep this high due to the old trucks still in use.

Commons

- 1) Personnel - 3 Employees, .75 + very part time. ½ of Robin charged to Commons, ½ to Maintenance
- 2) Telephone – Add \$1009 (formerly budgeted to Admin).
- 3) \$100k payment to School District pushed off to October in full rather than breaking it up June and December. VISD agreed to this as a gesture to help with our cash flow and not renew the TAN.

Programs – (Concerts in the Park)

- 1) Professional Fees
 - a. Carry-over \$500 from 2016 for Portage Fill concert that was cancelled due to weather. Will start season with Portage Fill.
 - b. Increase budget extra \$500. Has not seen an increase in 4 years – getting harder to attract good talent.

Pool – Operating

- 1) Personnel – .75 + seasonal.
- 2) Revenue – implementing “non-Vashon resident” rate. Scott felt this would not be appropriate for the general admission rate, as it would be too unwieldy for the cashiers to ask everyone for ID to establish residency. Traditionally, he has seen non-resident rates applied to season passes and punch cards and feels it would be quite appropriate to tack on a 25% increase here for non-residents. His experience is that non-residents using a pool are typically doing so as a preferred form of exercise and often buy punch cards for use during their stay.
- 3) Wage increases – some increases up to 4%, some stay the same. Add \$2903.
 - a. Low wages contribute to difficulty in attracting and retaining staff. Kids can get better jobs elsewhere. Too, the new culture for college entrance is not demonstrated industriousness; tendency toward “worldly experience” – seeing the world, volunteerism, etc.
 - b. New model: smaller staff with more hours. Makes for a more attractive “summer job.”
 - c. Will start hiring practices earlier. If we do not receive applications by March, will return to the prior structure. We anticipate experienced returnees this season.
 - d. Staff will sign employment agreements to avoid flake-outs in August.
- 4) L&I – budgeted at the higher rate but may come down with establishment of a separate UBI. Add \$5500.
- 5) Benefits – healthcare costs up 24.6% due to age level. Add \$1682.

- 6) General Supplies – need to replace chemicals and diatomaceous earth (done every 2 - 3 years), add \$4,000 over 2016.
- 7) Additions to 2017 Pool budget (over 2016)
 - a. Mileage - \$300.
 - b. Education and Training – NRPA Aquatics Conference, add \$1500.
 - c. Advertising - \$500 (employment ads; Transfer from Admin budget).
 - d. Computer/IT Services - \$500 (Transfer from Admin budget).
 - e. Telephone - \$1200 (Transfer from Admin budget).

Point Robinson

- 1) Revenue same as 2016 actual
- 2) Personnel – add summer help for maintenance - \$2500
- 3) General small increases in education, materials, extraordinary maintenance, tools and equipment.
- 4) Furnishings
 - a. Oven – existing oven is in poor shape - \$500
 - b. Loveseat – existing is stained and looks terrible - \$500
 - c. Queen bed – existing in Quarters B is a full size, not a queen. We have mattress – need box spring and frame - \$700
- 5) Outside Services
 - a. Carpet Cleaning - \$600 (has not been done in over 3 years)
 - b. Dry Cleaning Curtains - \$150
 - c. Clean vents – \$1,000 (in 2016 we cleaned out dead mice, causing us to refund guests for the foul odor emitting from the vents)
- 6) Telephone – add \$2400 (transfer from Admin)
- 7) Utilities – this keeps rising as is variable cost (more rentals means more furnace time, etc).

Fern Cove

- 1) Revenue – same as 2016 actual
- 2) Personnel – add summer help for maintenance - \$1500
- 3) Telephone – transfer from Admin.
- 4) Outside Services – Clean vents \$1,000

Pool CIP

- 1) King County Youth Sport Facility Grant match requirement - \$28,391.

RFA/Other

- 1) Extraordinary Maintenance - \$10,000 to VIRRC (semi-committed to them in 2015 for fundraising for the Jensen boathouse remodel)
- 2) Printing – reprint Walking Trail book - \$3k
- 3) Carry over \$500 from 2016

Debt Service (Bonds/Loans)

- 1) No Musco Lighting!
- 2) Truck Lease thru 2020; Tractor Lease thru 2021
- 3) VES financing thru June, 2018
- 4) TAN assumes renewal in July, 2017; \$200,000 borrowed in January, repaid end of April = 4 months at 4.25%. \$4,000 set-up fees in July; \$1,000 interest December.
- 5) Lodging Bond only

Discretionary Items

High Priority

- Ober roof replacement - filling with water and leaking through.
 - a. Mezzanine – top priority.
 - b. Remove two front trees – clogging gutters; lifting up concrete walkways (ADA); likely going to harm building foundation if it hasn't already. At least investigate this. Estimate: \$100k - \$120k
- Agren road regrade - Estimates: Jake Johnson \$20k; Greentree Dozing \$8500
- New Mower - two present mowers are constantly breaking down. Three of five are over 10 years old. Estimate: \$15k.
- Point Robinson Road regrade - repave the asphalt road (potholes; surface is spidering and breaking off on the edges) - \$50k
- Point Robinson Gallery at the Lighthouse (walk-around at top) – rebar deterioration. See attached memo. \$10k - \$20k. Potential 4Culture Grant.

Mid Priority

- Ober irrigation system. Estimate: \$14k

Discretionary

- Pool CIP – We will not be able to apply for the RCO Youth Sport Facility Grant with a match requirement of \$150,000 unless we fundraise for it. The Letter of Intent was written prior to having figured the reserve requirements per Financial Management Policy #2760.

2017 Cash flow projected - Budget 1, Draft 2

	Budget Jan	Budget Feb	Budget Mar	Budget Apr	Budget May	Budget Jun	Budget Jul	Budget Aug	Budget Sep	Budget Oct	Budget Nov	Budget Dec	Full Year
Beginning Cash	100,000	231,443	173,583	32,847	217,650	243,796	248,106	169,073	76,194	4,997	207,284	267,325	
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	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	-	-	-	-
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	59,250
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	100,400
Donations/Proceeds for RFAs	-	-	-	-	-	-	-	-	-	-	-	-	40,000
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	85,699	488,933	114,184	56,789	47,438	47,073	39,570	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	3,344	2,302	102,302	2,302	2,302	2,302	129,705
Programs, Classes & Camps	-	-	-	-	-	-	-	-	-	-	-	-	-
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	9,500
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	138,430
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	112,254
RFAs/Other	-	-	112,766	-	-	-	(84,375)	-	-	-	-	-	28,391
Total Ops	77,867	99,147	225,650	95,832	87,253	30,932	114,173	139,167	109,961	203,070	78,087	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)	(1,605)	1,141	(2,420)	(2,347)	(8,820)
Pool CIP	-	-	(112,766)	-	-	84,375	-	-	-	-	-	-	(28,391)
RFAs/Other	-	-	-	-	(500)	(3,572)	-	-	-	-	-	-	(14,072)
Net P & L from levy and ops	(60,259)	(57,075)	(139,951)	393,181	26,931	25,858	(66,735)	(82,094)	(70,411)	210,584	60,826	(73,293)	157,490
Bond principal	-	-	-	-	-	17,264	-	-	-	-	-	17,590	34,854
Bond Interest	-	-	-	-	-	997	-	-	-	-	-	671	1,668
Lease/misc int pymts (TAN + fees)	8,298	785	785	8,298	785	3,285	12,298	785	785	8,298	785	1,785	46,972
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	169,073	76,194	4,997	207,284	267,325	173,986	
Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Vashon Park District
2017 Admin Budget

ADMIN

		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	1,252,792	3000	29000	66000	475000	88000	12000	5000	16000	25421	400000	125000	8371
Other	1,754	4	41	92	665	123	17	7	22	36	560	175	12
Total Income	1,254,546	3,004	29,041	66,092	475,665	88,123	12,017	5,007	16,022	25,457	400,560	125,175	8,383
Expense													
Personnel													
Salaries	166,359	12804	12804	19159	12804	12804	12804	12804	19160	12804	12804	12804	12804
Payroll Taxes	17,135	1319	1319	1973	1319	1319	1319	1319	1973	1319	1319	1319	1319
Health & Retirement Benefits	38,591	3184	3184	3375	3184	3184	3184	3184	3375	3184	3184	3184	3184
Temp/seasonal employees													
Employment Taxes on temps		0	0	0	0	0	0	0	0	0	0	0	0
Subtotal VPD Payroll	222,085	17,307	17,307	24,507	17,307	17,307	17,307	17,307	24,508	17,307	17,307	17,307	17,307
Contractors & Caretakers													
Educ & Training	2,114	500	400		1000	100				114			
Maint. Training/Park Development													
Mileage and misc reimbursement	1,320	110	110	110	110	110	110	110	110	110	110	110	110
Volunteer Recognition													
Total Payroll, Contractors, and Related	225,519	17,917	17,817	24,617	18,417	17,517	17,417	17,417	24,618	17,531	17,417	17,417	17,417
Supplies & Equipment													
General supplies	2,000	166	166	166	166	167	167	167	167	167	167	167	167
Materials													
Extraordinary Maintenance/Other													
Tools & Equipment													
Equipment Rental													
Equipment Repairs													
Business Operations/General Overhead													
Advertising/Marketing	4,000	2000			1000			1000		0		0	
Bank Charges/CC Fees	7,800	650	650	650	650	650	650	650	650	650	650	650	650
Computer & technology services	15,000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	4000	1000
Dues & Subscriptions	2,150	250	400	200	850			100		100			250
Contingency, Reserve, & Election	13,000												13000
Furnishings	1,000				1000								
Insurance	44,533		21055										
Professional Fees	9,000	750	750	750	750	750	750	750	750	21478	750	750	1000
Licenses & Permits	50							50					750
Postage & Delivery	480	40	40	40	40	40	40	40	40	40	40	40	40
Printing & copies	10,822	800	800	800	800	800	6822	800	800	800	800	800	800
Telephone & DSL	7,200	600	600	600	600	600	600	600	600	600	600	600	600
Outside Services													
Utilities													
Security													
Transportation													
Vehicle insurance & registration													
Vehicle maintenance & operations													
Transportation													
Property and other taxes	7,000				3500						3500		
Debt Service and Leases													
Musco lighting finance contract													
VES Restroom													
TAN Interest													
Bond Principal													
Bond Interest													
Other:													
Reduced Fee Fund "awards"													
Total Expenditures	349,554	24,173	43,278	28,823	28,773	21,524	28,446	21,774	27,825	42,316	24,124	23,624	34,874
NET	904,992												

12/10/2016

Vashon Park District
2017 Commons Budget

Vashon
Commons

		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Income													
Program Revenue													
Program Registration													
Rental Revenue (hourly + equipment)	20,000	3063	1417	2002	474	1569	2481	1384	770	1393	865	3,366	1,216
Merchandise sales (net)													
Donations													
Levy													
Other													
Total Income	20,000	3,063	1,417	2,002	474	1,569	2,481	1,384	770	1,393	865	3,366	1,216
Expense													
Personnel													
Salaries	21,661	1666	1666	2501	1666	1666	1666	1666	2500	1666	1666	1666	1666
Payroll Taxes	5,415	417	417	625	417	417	417	417	625	417	417	417	417
Health & Retirement Benefits	1,020	85	85	85	85	85	85	85	85	85	85	85	85
Temp/seasonal employees/Allocation													
Employment Taxes on temps													
Subtotal VPD Payroll	28,096	2,168	2,168	3,211	2,168	2,168	2,168	2,168	3,210	2,168	2,168	2,168	2,168
Contractors & Caretakers													
Educ & Training													
Maint. Training/Park Development													
Mileage and misc reimbursement	600	50	50	50	50	50	50	50	50	50	50	50	50
Volunteer Recognition													
Total Payroll, Contractors, and Related	28,696	2,218	2,218	3,261	2,218	2,218	2,218	2,218	3,260	2,218	2,218	2,218	2,218
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	1,009	85	84	84	84	84	84	84	84	84	84	84	84
Outside Services	100,000												
Utilities											100,000		
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	129,705	2,303	2,302	3,345	2,302	2,302	2,302	2,302	3,344	2,302	102,302	2,302	2,302
NET	(109,705)												

12/10/2016

Vashon Park District
2017 Program Budget

	Programs	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	500												
Equipment Repairs							500						
Business Operations													
Advertising/Marketing													
Bank Charges													
Computer & technology services													
Dues & Subscriptions													
Contingency, Reserve, & Election													
Furnishings													
Insurance													
Professional Fees	8,500												
Licenses & Permits							1800	3700	3000				
Postage & Delivery													
Printing & copies													
Telephone & DSL													
Outside Services													
Utilities													
Security													
Transportation													
Vehicle insurance & registration													
Vehicle maintenance & operations													
Transportation	500												
Property and other taxes							150	200	150				
Debt Service and Leases													
Musco lighting finance contract													
VES Restroom													
TAN Interest													
Bond Principal													
Bond Interest													
Other:													
Reduced Fee Fund "awards"													
Total Expenditures	9,500	-	-	-	-	-	2,450	3,900	3,150	-	-	-	-
NET	(9,500)												

12/10/2016

Vashon Park District
2017 Pool Budget

Pool

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Income												
Program Revenue												
Program Registration	46,000											
Rental Revenue (hourly + equipment)	9,050			500	5800	15000	13619	10559	522			
Merchandise sales (net)	4,200				7160	550	1650	1840	135			
Donations												
Levy												
Other												
Total Income	59,250	-	-	-	500	12,960	15,550	17,024	12,399	817	-	-
Expense												
Personnel												
Salaries	24,900	1915	1915	2875	1915	1915	1915	2875	1915	1915	1915	1915
Payroll Taxes	5727	440	440	661	440	440	440	661	440	440	440	440
Health & Retirement Benefits	9,147	757	757	786	757	757	757	786	757	757	757	757
Temp/seasonal employees	52,566					1000	9000	16500	22466	3600		
Employment Taxes on temps	12,090					230	2070	3795	5167	828		
Subtotal VPD Payroll	104,430	3,113	3,113	4,323	3,113	4,343	14,183	23,408	31,956	7,541	3,113	3,113
Contractors & Caretakers												
Educ & Training	1,500		1500									
Maint. Training/Park Development												
Mileage and misc reimbursement	300					30	30	120	120			
Volunteer Recognition												
Total Payroll, Contractors, and Related	106,230	3,113	4,613	4,323	3,113	4,373	14,213	23,528	32,076	7,541	3,113	3,113
Supplies & Equipment												
General supplies	16,000	214	244	387	2500	2500	2500	2500	1833	422	200	200
Materials												
Extraordinary Maintenance/Other												
Tools & Equipment												
Equipment Rental												
Equipment Repairs												
Business Operations												
Advertising/Marketing	500			500								
Bank Charges												
Computer & technology services	500			500								
Dues & Subscriptions												
Contingency, Reserve, & Election												
Furnishings												
Insurance												
Professional Fees	500								500			
Licenses & Permits	1,000					600		400				
Postage & Delivery												
Printing & copies												
Telephone & DSL	1,200	100	100	100	100	100	100	100	100	100	100	100
Outside Services												
Utilities	12,500	200	300	350	500	400	2500	2600	2400	1750	800	200
Security												500
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	138,430	3,627	5,257	6,160	6,213	7,973	19,313	29,128	37,076	11,724	4,435	3,613
NET	(79,180)											

12/10/2016

Vashon Park District
2017 Pt Robinson Budget

Pt Rob

		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Income													
Program Revenue													
Program Registration													
Rental Revenue (hourly + equipment)	92,000	6,900	5,600	11,150	7,900	6,700	12,800	14,200	9,200	5,400	4,200	4,225	3,725
Merchandise sales													
Donations													
Levy													
Caretaker rent	8,400	700	700	700	700	700	700	700	700	700	700	700	700
Total Income	100,400	7,600	6,300	11,850	8,600	7,400	13,500	14,900	9,900	6,100	4,900	4,925	4,425
Expense													
Personnel													
Salaries	36,365	\$ 2,797	\$ 2,797	\$ 4,197	\$ 2,797	\$ 2,797	\$ 2,797	\$ 2,797	\$ 4,198	\$ 2,797	\$ 2,797	\$ 2,797	\$ 2,797
Payroll Taxes	6,728	517	517	776	517	517	517	517	777	517	517	517	517
Health & Retirement Benefits	7,883	650	650	692	650	650	650	650	692	650	650	650	650
Temp/seasonal employees/allocation	18,296	1,019	1,019	2,029	1,019	2,247	2,247	2,247	2,393	1,019	1,019	1,019	1,019
Employment Taxes on temps	3,385	189	189	375	189	416	416	416	443	189	189	189	189
Subtotal VPD Payroll	72,657	5,172	5,172	8,070	5,172	6,627	6,627	6,627	8,502	5,172	5,172	5,172	5,172
Contractors & Caretakers													
Educ & Training	500				500								
Maint. Training/Park Development													
Mileage and misc reimbursement	540	45	45	45	45	45	45	45	45	45	45	45	45
Volunteer Recognition													
Total Payroll, Contractors, and Related	73,697	5,217	5,217	8,115	5,717	6,672	6,672	6,672	8,547	5,217	5,217	5,217	5,217
Supplies & Equipment													
General supplies	4,932	411	411	411	411	411	411	411	411	411	411	411	411
Materials	1,500				500		500		500				
Extraordinary Maintenance/Other	2,014	100	100	100	200	200	214	200	200	200	200	200	100
Tools & Equipment	300				300								
Equipment Rental	3,200	181	181	181	181	233	530	500	456	214	181	181	181
Equipment Repairs	300				50	50	50	50	50	50			
Business Operations/general overhead													
Advertising/Marketing	3,600	300	300	300	300	300	300	300	300	300	300	300	300
Bank Charges	1,800	150	150	150	150	150	150	150	150	150	150	150	150
Computer & technology services	1,000	83	83	83	83	83	84	84	84	84	83	83	83
Dues & Subscriptions	360	30	30	30	30	30	30	30	30	30	30	30	30
Contingency, Reserve, & Election													
Furnishings	1,700				1,700								
Insurance													
Professional Fees													
Licenses & Permits													
Postage & Delivery	60	5	5	5	5	5	5	5	5	5	5	5	5
Printing & copies	432	72	72	72	72	72	72	72	72	72	72	72	72
Telephone & DSL	3,600	300	300	300	300	300	300	300	300	300	300	300	300
Outside Services	2,500	75	75	750	75	75	75	75	75	1,000	75	75	75
Utilities	9,000	750	750	750	750	750	750	750	750	750	750	750	750
Security	60	5	5	5	5	5	5	5	5	5	5	5	5
Transportation													
Vehicle insurance & registration													
Vehicle maintenance & operations	1,500	125	125	125	125	125	125	125	125	125	125	125	125
Transportation													
Property and other taxes	700				350						350		
Debt Service and Leases													
Musco lighting finance contract													
VES Restroom													
TAN Interest													
Bond Principal													
Bond Interest													
Other:													
Reduced Fee Fund "awards"													
Total Expenditures	112,255	7,804	7,804	11,377	11,004	9,761	10,273	9,657	11,988	8,841	8,182	7,832	7,732
NET	(11,855)												

12/10/2016

Vashon Park District
2017 Fern Cove Budget

	Fern Cove	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Income													
Program Revenue													
Program Registration													
Rental Revenue (hourly + equipment)	40,000	3440	3314	2255	1394	1332	8141	5723	4082	3003	4929	1127	1260
Merchandise sales (net)													
Donations													
Levy													
Other													
Total Income	40,000	3,440	3,314	2,255	1,394	1,332	8,141	5,723	4,082	3,003	4,929	1,127	1,260
Expense													
Personnel													
Salaries	17,914	\$ 1,378	\$ 1,378	\$ 2,067	\$ 1,378	\$ 1,378	\$ 1,378	\$ 1,378	\$ 2,067	\$ 1,378	\$ 1,378	\$ 1,378	\$ 1,378
Payroll Taxes	3,314	255	255	382	255	255	255	255	382	255	255	255	255
Health & Retirement Benefits	3,957	326	326	347	326	326	326	326	347	326	326	326	326
Temp/seasonal employees	6,392	\$ 400	\$ 400	\$ 600	\$ 400	\$ 712	\$ 712	\$ 712	\$ 856	\$ 400	\$ 400	\$ 400	\$ 400
Employment Taxes on temps	1,183	74	74	111	74	132	132	132	158	74	74	74	74
Subtotal VPD Payroll	32,760	2,433	2,433	3,507	2,433	2,803	2,803	2,803	3,811	2,433	2,433	2,433	2,433
Contractors & Caretakers													
Educ & Training	150				150								
Maint. Training/Park Development													
Mileage and misc reimbursement													
Volunteer Recognition													
Total Payroll, Contractors, and Related	32,910	2,433	2,433	3,507	2,583	2,803	2,803	2,803	3,811	2,433	2,433	2,433	2,433
Supplies & Equipment													
General supplies	2,016	166	166	167	167	171	171	171	171	167	167	166	166
Materials	300					300							
Extraordinary Maintenance/Other	1,200	100	100	100	100	100	100	100	100	100	100	100	100
Tools & Equipment	50				50								
Equipment Rental	200								200				
Equipment Repairs	100						100						
Business Operations													
Advertising/Marketing	1,717	144	143	143	143	143	143	143	143	143	143	143	143
Bank Charges	750	62	62	62	63	63	63	63	63	63	62	62	62
Computer & technology services													
Dues & Subscriptions	150	5	5	5	5	5	5	5	5	5	95	5	5
Contingency, Reserve, & Election													
Furnishings													
Insurance													
Professional Fees													
Licenses & Permits													
Postage & Delivery													
Printing & copies													
Telephone & DSL	1,795	365	130	130	130	130	130	130	130	130	130	130	130
Outside Services	1,240			60			60			1060			60
Utilities	5,600	467	467	467	467	467	466	466	466	466	467	467	467
Security													
Transportation													
Vehicle insurance & registration													
Vehicle maintenance & operations	492	41	41	41	41	41	41	41	41	41	41	41	41
Transportation													
Property and other taxes	300				150						150		
Debt Service and Leases													
Musco lighting finance contract													
VES Restroom													
TAN interest													
Bond Principal													
Bond Interest													
Other:													
Reduced Fee Fund "awards"													
Total Expenditures	48,820	3,783	3,547	4,682	3,899	4,223	4,082	3,922	5,130	4,608	3,788	3,547	3,607
12/10/2016	NET												

(8,820)

Vashon Park District
"Other" Budget 2017

	Other	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	10,000										10,000		
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	3,572												
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	500					500							
Total Expenditures	14,072	-	-	-	-	500	3,572	-	-	-	10,000	-	-
NET	(14,072)												

12/10/2016

Vashon Park District Bonds/Loans Budget		2017	Bonds/ Loans												Full Year	Difference
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Calc	(should be zero)
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																
Truck (\$5195) and Tractor Lease (\$2318)																
VES Restroom																
TAN Interest and Fees																
Bond Principal																
Bond Interest																
Other:																
Reduced Fee Fund "awards"																
Total Expenditures																
NET																

No Musco Lighting!
- Thru 2020 & 2021
- Thru June, 2018
- Assumes renewal in June
- Lodging Bond Only

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