

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	\$ 1,164,728
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

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	1,357,742	1,000	28,000	67,000	491,289	13,000	15,000	17,000	26,000	432,453	125,000	12,000
Other	3,425	25	95	1,400	350	40	25	50	100	910	200	30
Total Income	1,341,167	10,025	29,095	67,200	492,639	13,040	15,025	17,050	26,100	433,363	125,200	12,030
Expense												
Personnel												
Salaries	157,278	12,459	12,459	12,459	12,459	12,459	13,754	13,754	13,754	13,754	13,754	13,754
Payroll Taxes	11,009	872	872	872	872	872	963	963	963	963	963	963
Health & Retirement Benefits	42,846	3470	3470	3470	3470	3470	3638	3638	3638	3638	3638	3638
Temp/seasonal employees												
Employment Taxes on temps		0	0	0	0	0	0	0	0	0	0	0
Subtotal VPD Payroll	210,933	16,801	16,801	16,801	16,801	16,801	18,355	18,355	18,355	18,355	18,355	18,355
Contractors & Carriers												
Educ & Training	1,184	509	425						150			
Maint. Training/Park Development												
Mileage and misc reimbursement	1,446	120	120	120	121	121	121	121	121	120	120	120
Vehicles Recognition												
Total Payroll, Contractors, and Related	213,563	17,430	17,346	16,921	16,922	17,022	16,922	18,476	18,476	18,475	18,475	18,475
Supplies & Equipment												
General supplies	2,282	188	188	188	188	188	188	189	189	189	189	189
Materials												
Extraordinary Maintenance/Other												
Tools & Equipment												
Equipment Rental												
Equipment Repairs												
Business Operations/General Overhead												
Advertising/Marketing	10,000	7880	687	1080	687	687	1060	687	687	687	687	687
Bank Charges/CC Fees	8,244	687	687	687	687	687	687	687	687	687	687	687
Computer & technology services	12,340	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030
Dues & Subscriptions	2,285	185	185	185	185	185	185	185	185	185	185	185
Contingency, Reserve, & Election	25,000											
Furnishings	1,100			1100								25000
Insurance	58,504			28504					29000			1000
Professional Fees	9,278	773	773	773	773	773	773	773	773	773	773	773
Licenses & Permits	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	9,204			4602					4602			
Debt Service and Leases												
Masco lighting finance contract												
VES Restroom												
TAN Interest												
Bond Principal												
Bond Interest												
Other:												
Reduced Fee Fund "awards"												
Total Expenditures	360,224	28,986	20,902	20,477	55,744	20,578	20,588	23,093	22,033	51,183	26,634	22,032
NET	980,943											48,097

**Yashon Park District
2019 Commons Budget**

	Yashon Commons	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Income													
Program Revenue													
Program Registration													
Rental Revenue (hourly + equipment)	29,000	1000	1000	2500	2528	2328	2237	314	863	3336	3240	7377	2277
Merchandise sales (net)													
Donations													
Levy													
Other													
Total Income	29,000	1,000	1,000	2,500	2,528	2,328	2,237	314	863	3,336	3,240	7,377	2,277
Expense													
Personnel													
Salaries	26,628	2191	2191	2191	2191	2191	2191	2247	2247	2247	2247	2247	2247
Payroll Taxes	3,994	329	329	329	329	329	329	337	337	337	337	337	337
Health & Retirement Benefits	5,598	412	412	412	412	412	412	421	421	421	421	421	1021
Temp/seasonal employees/Allocation													
Employment Taxes on temps													
Subtotal W/PD Payroll	36,220	2,932	2,932	2,932	2,932	2,932	2,932	3,005	3,005	3,005	3,005	3,005	3,605
Contractors & Caretakers													
Educ & Training													
Maint. Training/Park Development													
Mileage and misc reimbursement	744	62	62	62	62	62	62	62	62	62	62	62	62
Volunteer Recognition													
Total Payroll, Contractors, and Related	36,964	2,994	2,994	2,994	2,994	2,994	2,994	3,067	3,067	3,067	3,067	3,067	3,667
Supplies & Equipment													
General supplies													
Materials													
Extraordinary Maintenance/Other													
Tools & Equipment													
Equipment Rental	2,400	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	1,280	105	105	105	105	105	105	105	105	105	105	105	105
Outside Services	62,500				25,000								
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"													
Total Expenditures	103,124	3,299	3,299	3,299	28,299	3,299	3,299	3,372	3,372	3,372	40,872	3,372	3,972
NET	(74,124)												

**Yashon Park District
2019 Program Budget**

	Programs	Total Income											
		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	87,084	6851	6851	6851	6851	6851	6851	7663	7663	7663	7663	7663	7663
Payroll Taxes	7,402	582	582	582	582	582	651	651	651	651	651	651	651
Health & Retirement Benefits	26,921	2191	2191	2191	2191	2191	2296	2296	2296	2296	2296	2296	2296
Temp/seasonal employees													
Employment Taxes on temps													
Subtotal VPD Payroll	121,407	9,624	9,624	9,624	9,624	9,624	10,611	10,611	10,611	10,611	10,611	10,611	10,611
Contractors & Caretakers													
Educ & Training													
Maint. Training/Park Development													
Mileage and misc reimbursement													
Volunteer Recognition													
Total Payroll, Contractors, and Related	121,407	9,624	9,624	9,624	9,624	9,624	10,611	10,611	10,611	10,611	10,611	10,611	10,611
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	190,000	8333	8333	8333	8333	8333	8334	8334	8334	8333	8333	8333	8333
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"													
Total Expenditures	221,407	17,957	17,957	17,957	17,957	17,957	17,958	18,945	18,945	18,945	18,944	18,944	18,944
NET	(21,407)												

Vashon Park District
2019 Pool Summer Budget

	Pool	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Income													
Program Revenue													
Program Registration	34,148					5,442	5,442	8,910	8,910	5,442			
Rental Revenue (hourly + equipment)	21,100					4,650	3,600	4,200	5,050	3,600			
Merchandise sales (net)													
Donations													
Levy													
Other													
Total Income	55,248					10,092	9,042	13,110	13,960	9,042			
Expense													
Personnel													
Salaries	100,869	3,151	3,151	3,151	3,151	9,384	8,709	25,859	23,834	9,434	3,715	3,715	3,715
Payroll Taxes	21,203	662	662	662	662	1,971	1,829	5,430	5,005	1,981	780	780	780
Health & Retirement Benefits	8,500	325	325	325	325	900	900	900	900	900	900	900	900
Temp/seasonal employees													
Employment Taxes on temps													
Subtotal VPD Payroll	130,672	4,138	4,138	4,138	4,138	12,255	11,438	32,189	29,739	12,315	5,395	5,395	5,395
Contractors & Caretakers													
Educ & Training	600					300				300			
Maint. Training/Park Development													
Mileage and misc reimbursement	165					33	33	33	33	33			
Volunteer Recognition													
Total Payroll, Contractors, and Related Supplies & Equipment	131,437	4,138	4,138	4,138	4,138	12,588	11,471	32,222	29,772	12,648	5,395	5,395	5,395
General supplies	10,850					3,150	2,400	2,400	1,500	1,500			
Materials													
Extraordinary Maintenance/Other													
Tools & Equipment	1,200					600		600					
Equipment Rental													
Equipment Repairs	500					500							
Business Operations													
Advertising/Marketing	515								515				
Bank Charges													
Computer & technology services	515												
Dues & Subscriptions													
Contingency, Reserve, & Election													
Furnishings													
Insurance													
Professional Fees													
Licenses & Permits	1,080					530		530					
Postage & Delivery													
Printing & copies													
Telephone & DSL	1,200					240	240	240	240	240			
Outside Services	2,010					402	402	402	402	402			
Utilities	10,165					2,033	2,033	2,033	2,033	2,033			
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	159,552	4,138	4,138	4,138	4,138	20,558	16,546	38,427	34,462	16,823	5,395	5,395	5,395
NET	(104,304)												

Vashon Park District
Pool Winter
2019

Income	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
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												
Total Income	60,444	8,642	9,292	9,292	8,642	-	-	-	-	9,042	8,192	7,342
Expenses												
Personnel												
Salaries	48,539	7733	6533	6833	6158	0	0	0	0	7294	6894	6894
Payroll Taxes	10,183	1624	1372	1435	1293	0	0	0	0	1532	1469	1469
Health & Retirement Benefits	5,400	772	772	772	771					771	771	771
Temp/seasonal employees												
Employment Taxes on temps												
Subtotal VPD Payroll	64,132	10,129	8,677	9,040	8,222	-	-	-	-	9,597	9,234	9,234
Contractors & Caretakers												
Educ & Training												
Maint. Training/Park Development												
Mileage and misc reimbursement												
Volunteer Recognition												
Total Payroll, Contractors, and Related	64,132	10,129	8,677	9,040	8,222	-	-	-	-	9,597	9,234	9,234
Supplies & Equipment												
General supplies	11,700	1671	1671	1671	1671					1672	1672	1672
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	22,500	3215	3214	3214	3214					3214	3214	3215
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	95,332	15,015	13,562	13,925	13,107	-	-	-	-	14,483	14,120	14,121
NET	(37,888)											

Vashon Park District
2019 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)
Merchandise sales/Cleaning Fees

Donations

Levy

Carpetaker rent

Total Income

Expense

Personnel

Salaries
Payroll Taxes
Health & Retirement Benefits
Temp/seasonal employees/allocation
Employment Taxes on lamps

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

67,458	4,390	9,801	4,390	4,390	4,390	4,390	5,121	5,121	5,121	5,121	4,781	4,781	4,781
515			515										
552	46	46	46	46	46	46	46	46	46	46	46	46	46
82,525	4,436	9,847	4,436	4,951	4,436	4,436	5,167	5,167	5,167	5,167	4,827	4,827	4,827
6,180	515	515	515	515	515	515	515	515	515	515	515	515	515
1,545													
8,056	88	7088	88	88	88	88	88	88	88	88	88	88	88
100			100										
5,004	417	417	417	417	417	417	417	417	417	417	417	417	417
800	50	50	50	50	50	50	50	50	50	50	50	50	50

Business Operations/general overhead

Advertising/marketing
Bank Charges
Computer & technology services
Dues & Subscriptions
Contingency, Reserve, & Election
Furnishings
Insurance
Professional Fees
Licenses & Permits
Postage & Delivery
Printing & copies
Telephone & DSL
Utilities
Security

3,708	309	309	309	309	309	309	309	309	309	309	309	309	309
1,224	102	102	102	102	102	102	102	102	102	102	102	102	102
3,732	311	311	311	311	311	311	311	311	311	311	311	311	311
2,964	247	247	247	247	247	247	247	247	247	247	247	247	247
10,184	847	847	847	847	847	847	847	847	847	847	847	847	847

Transportation

Vehicle insurance & registration
Vehicle maintenance & operations

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"

768	64	64	64	64	64	64	64	64	64	64	64	64	64
240			120								120		
108,810	7,386	19,797	7,386	8,636	7,386	7,901	8,117	8,632	8,117	7,897	7,777	7,777	
8,010													

11/10/2018

NET

Vashon Park District
"Other" Budget 2018

	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)	1,992	166	166	166	166	166	166	166	166	166	166	166	166
Donations													
Levy													
Other													
Total Income	1,992	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						250000		-250000					
Tools & Equipment													
Equipment Rental													
Equipment Repairs													
Business Operations													
Advertising/Marketing													
Bank Charges													
Computer & technology services													
Dues & Subscriptions													
Contingency, Reserve, & Election													
Furnishings													
Insurance													
Professional Fees	8,800				4400						4400		
Licenses & Permits													
Postage & Delivery													
Printing & copies													
Telephone & DSL	2,000	2,000											
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	200
Total Expenditures	13,200	2,200	2,000	2,000	4,600	250,200	200	(249,800)	200	200	200	4,600	200
NET	(11,208)												

2019 Cash flow projected													
	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Full Year
Beginning Cash	475,000	237,752	169,857	150,424	473,252	236,149	163,463	292,281	202,018	105,086	377,691	405,850	405,850
Add: Levy receipts	10,000	29,000	67,000	491,289	100,000	13,000	15,000	17,000	26,000	432,453	125,000	12,000	1,337,742
Add: Revenue from ops													
Admin	25	95	200	1,400	350	40	25	50	100	910	200	30	3,425
Parts & Facilities Maintenance	600	2,100	2,500	2,850	2,700	3,150	3,000	3,900	2,600	2,300	2,300	2,000	30,000
Commons	1,000	1,000	2,500	2,528	2,328	2,237	314	863	3,336	3,240	7,377	2,277	29,000
Programs - Classes & Camps	-	-	-	-	-	-	-	-	-	-	-	-	-
Pool	-	-	-	-	-	-	-	-	-	-	-	-	-
Point Robinson	7,980	7,235	12,443	9,735	12,735	9,042	13,110	13,960	9,042	4,935	5,171	4,646	55,246
Fern Cove	2,000	3,400	3,000	3,000	3,000	8,200	3,200	4,800	3,400	5,000	1,200	1,300	112,820
Pool - Off Season	8,642	9,292	9,292	8,642	-	-	-	-	-	9,042	8,192	7,342	60,444
Donations/Proceeds for RFA's	166	166	166	166	166	166	166	166	166	166	166	166	1,992
Total Revenue from Ops	20,413	23,288	30,101	28,321	31,371	35,570	32,550	36,474	28,379	25,593	24,606	17,761	334,427
Grand Total Levy and Ops	30,413	52,288	97,481	819,610	131,271	48,670	67,650	79,474	64,379	456,846	149,696	29,761	1,672,168
Leas Operations:													
Admin	28,866	20,902	20,477	55,744	20,578	20,598	23,093	22,033	51,183	26,634	22,032	48,097	360,225
Parks & Facilities Maintenance	42,528	36,589	45,328	52,669	44,344	50,758	55,048	51,862	48,345	54,933	45,592	46,342	574,317
Commons	3,299	3,299	3,299	28,289	3,299	3,289	3,372	3,372	3,372	40,872	3,372	3,972	103,124
Programs, Classes & Camps	17,957	17,957	17,957	17,957	17,957	17,958	18,945	18,945	18,945	18,944	18,944	18,944	221,407
Pool - Summer	4,138	4,138	4,138	4,138	20,558	16,546	38,427	34,462	16,823	5,395	5,395	5,395	159,552
Point Robinson	7,386	19,797	7,386	8,636	7,386	7,901	8,117	8,632	8,117	7,897	7,777	7,777	106,811
Fern Cove	3,760	3,760	3,825	4,120	4,153	4,006	4,016	4,231	4,328	4,171	4,016	4,076	48,450
Pool - Off Season	15,015	13,562	13,925	13,107	-	-	-	-	-	14,483	14,121	14,121	98,332
RFA's/Other	2,200	200	200	4,600	250,200	200	1249,800	200	200	4,600	200	200	13,200
Total Ops	125,448	120,453	146,534	189,289	286,474	127,256	169,193	149,729	167,911	177,258	147,497	149,023	1,655,429
Net Operations:													
Levy	10,000	29,000	67,000	491,289	100,000	13,000	15,000	17,000	26,000	432,453	125,000	12,000	1,337,742
Admin	(28,841)	(20,807)	(20,277)	(54,344)	(20,228)	(20,548)	(23,069)	(21,983)	(51,083)	(25,724)	(21,832)	(48,067)	(356,800)
Parts & Facilities Maintenance	(41,928)	(34,469)	(42,828)	(49,819)	(41,644)	(47,602)	(52,048)	(47,982)	(45,745)	(52,653)	(43,292)	(44,342)	(544,317)
Commons	(2,299)	(2,299)	(799)	(25,771)	(971)	(1,062)	(3,058)	(2,509)	(36)	(37,632)	(4,005)	(1,695)	(74,125)
Programs, Classes & Camps	(17,957)	(17,957)	(17,957)	(17,957)	(17,957)	(17,958)	(18,945)	(18,945)	(18,945)	(18,944)	(18,944)	(18,944)	(221,407)
Pool - Summer	(4,138)	(4,138)	(4,138)	(4,138)	(10,466)	(7,504)	(25,317)	(20,502)	(7,781)	(5,441)	(5,395)	(5,395)	(104,306)
Pool - Off Season	(6,373)	(4,270)	(4,633)	(4,465)	-	-	-	-	-	(5,441)	(5,928)	(6,779)	(37,888)
Point Robinson	594	(12,562)	5,057	1,099	5,348	4,834	4,618	4,103	1,618	(2,962)	(2,606)	(3,131)	(37,888)
Fern Cove	(1,760)	(380)	(825)	(1,120)	(1,153)	4,194	(816)	569	(928)	(2,816)	(2,816)	(2,776)	(6,950)
RFA's/Other	(2,034)	(34)	(34)	(4,434)	(250,034)	(34)	249,966	(34)	(34)	(4,434)	(34)	(34)	(11,209)
Net P & L from Levy and ops	(84,729)	(67,269)	(19,433)	330,241	(67,199)	(72,069)	(46,432)	(60,243)	(64,323)	260,118	(24,129)	(119,763)	(13,209)
Capital Projects	135,000									10,000			145,000
Tractor Lease (thru 2020)	5,195									5,195			20,780
Tractor Lease (thru 2021)	2,318									2,318			9,272
TAN/LDC proceeds													
TAN/LDC Payoff													
TAN Interest/Fees													
Additional payables (paid)/deferred													
Leasuer/Partner/Misc													
Ending cash balance	237,752	169,857	150,424	473,252	236,149	163,463	292,281	202,018	105,086	377,691	405,850	286,888	286,888

2019	
Budget	Difference
1,337,742	-
(356,800)	(0)
(544,317)	(0)
(74,125)	(0)
(221,407)	(0)
(104,306)	(0)
(37,888)	(0)
6,009	0
(5,960)	0
(11,209)	(0)
145,000	-
20,780	-
9,272	-
Cash Management Reserve	-
286,888	-

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, turf, 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.

Upgrade office and windows software

Septic systems at QA and QB at Point Robinson – bring Roggunbuck to the 1st budget meeting to discuss as expert opinion. Need to be proactive before a failure brings down the houses.

PERS Sept 1, 2018

Employee = 7.41

Employer = 12.83

Enduris = \$28,504

Access – lock and unlock BARC, Lisabeula, Paradise Ridge, Agren mornings and evenings dawn to dusk.
\$20/hr 14 hours a week. Village Green restrooms.

PEBB - \$963 through June

Capital Projects – ivy remediation, Karen received quote for \$30k.

Walking Trails \$2000