

**SOUTH WHIDBEY PARKS AND RECREATION DISTRICT
BUDGET/ACTUAL REPORT**

JANUARY - OCTOBER 2017

		Actual	Budgeted	\$ Difference	Notes
Revenue					
Taxes					
4-2110	Property taxes - M & O	\$644,317.69	\$639,093.00	\$5,224.69	
4-2111	Compensating Tax	\$0.00	\$0.00	\$0.00	
4-2200	Timber excise taxes	\$601.86	\$400.00	\$201.86	
	Total Taxes	\$644,919.55	\$639,493.00	\$5,426.55	
Other Revenue					
4-8001	Concession income	\$280.00	\$300.00	(\$20.00)	
4-8003	Park Facility Rental	\$4,861.20	\$6,300.00	(\$1,438.80)	
4-8005	Other Revenue	\$61.95	\$1,000.00	(\$938.05)	
4-8006	Interest from M & O	\$1,743.02	\$560.00	\$1,183.02	
4-8008	Interest from Reserve Fund	\$1,571.02	\$500.00	\$1,071.02	
4-8014	Equipment Rental	\$0.00	\$0.00	\$0.00	
4-8100	Scholarship Donations	\$279.00	\$200.00	\$79.00	
4-1002	Advertising	\$100.00	\$120.00	(\$20.00)	
	Total Other Revenue	\$8,896.19	\$8,980.00	(\$83.81)	
Administration					
Expenses					
6-1010	Wages - Director	\$68,925.00	\$68,925.80	\$0.80	
6-1012	Wages - Administrator	\$45,103.40	\$45,103.30	(\$0.10)	
6-2010	Maintenance Supervisor	\$58,671.60	\$58,671.60	\$0.00	
6-2012	Maintenance Wages - PT	\$69,705.28	\$69,673.34	(\$31.94)	
6-4010	Programs Wages - FT	\$47,076.60	\$47,076.60	\$0.00	
6-1201	FICA District's Share	\$4,706.37	\$4,136.00	(\$570.37)	
6-1202	WA SUI	\$630.07	\$860.00	\$229.93	
6-1203	Industrial Ins	\$12,335.11	\$15,000.00	\$2,664.89	
6-1204	Health Ins	\$36,207.30	\$35,743.34	(\$463.96)	
6-1205	Retirement	\$33,291.85	\$33,234.00	(\$57.85)	
6-1207	Dental Ins	\$3,572.40	\$3,652.50	\$80.10	
6-1208	B&O Tax	\$2,042.77	\$1,200.00	(\$842.77)	
6-1209	Deferred Comp - Employer	\$17,615.77	\$17,945.84	\$330.07	
6-1301	Accounting Service	\$2,100.00	\$2,300.00	\$200.00	
6-1302	Legal Service	\$0.00	\$500.00	\$500.00	
6-1303	Professional Service	\$0.00	\$2,000.00	\$2,000.00	
6-1426	Fire & Liability Insurance	\$20,962.00	\$18,585.00	(\$2,377.00)	
6-1427	State Audit	\$0.00	\$0.00	\$0.00	
6-1428	Election Costs	\$0.00	\$0.00	\$0.00	
6-1429	Building Lease	\$5,000.00	\$5,000.00	\$0.00	
6-1530	Office & Photo Supplies	\$3,401.31	\$5,000.00	\$1,598.69	
6-1531	Dues & Publications	\$1,098.00	\$975.00	(\$123.00)	
6-1532	Print & Advertising	\$0.00	\$600.00	\$600.00	
6-1533	Uniforms	\$0.00	\$500.00	\$500.00	
6-1540	Postage	\$207.06	\$250.00	\$42.94	
6-1541	Telephone	\$5,713.58	\$7,100.00	\$1,386.42	
6-1550	Travel & Vehicle Allowance	\$1,152.59	\$1,150.00	(\$2.59)	
6-1552	Conferences & Training	\$1,723.75	\$600.00	(\$1,123.75)	
6-1660	Misc Fees & Charges	\$4,688.96	\$4,900.00	\$211.04	
6-1690	Computer Equip & Supplies	\$5,616.26	\$8,600.00	\$2,983.74	
6-1691	Office Equipment	\$129.99	\$1,500.00	\$1,370.01	

		Actual	Budgeted	\$ Difference	Notes
6-1692	Volunteer Recognition	\$0.00	\$250.00	\$250.00	
	Total Administration	\$451,677.02	\$461,032.32	\$9,355.30	
Miscellaneous Costs					
6-8006	Investment Fee Operations Fund	\$86.68	\$43.00	(\$43.68)	
6-8008	Investment Fees Reserve Fund	\$81.43	\$38.00	(\$43.43)	
	Total Miscellaneous Costs	\$168.11	\$81.00	(\$87.11)	
Programs					
Misc. Program Expenses					
6-4532	Print & Advertising	\$1,030.04	\$1,000.00	(\$30.04)	
6-4534	Program Equipment & Supplies	\$30.00	\$1,000.00	\$970.00	
6-4570	Scholarship Expense	\$695.00	\$450.00	(\$245.00)	
	Total Misc. Program Expenses	\$1,755.04	\$2,450.00	\$694.96	
Adult Sports					
4-4114	Adult Softball League - R	\$3,750.00	\$4,500.00	(\$750.00)	
6-4114	Adult Softball League - E	\$2,669.55	\$3,220.00	(\$550.45)	
	Adult Softball League - Total	\$1,080.45	\$1,280.00	(\$199.55)	
4-4116	Golf - R	\$238.00	\$300.00	(\$62.00)	
6-4116	Golf - E	\$190.40	\$240.00	\$49.60	
	Golf - Total	\$47.60	\$60.00	(\$12.40)	
4-4118	Adult Sailing - R	\$3,490.00	\$4,500.00	(\$1,010.00)	
6-4118	Adult Sailing - E	\$2,760.00	\$3,560.00	(\$800.00)	
	Adult Sailing - Total	\$730.00	\$940.00	(\$1,810.00)	
4-4129	Miscellaneous Adult Sports - R	\$320.00	\$500.00	\$180.00	
6-4129	Miscellaneous Adult Sports - E	\$0.00	\$400.00	\$400.00	
	Miscellaneous Adult Sports - Total	\$320.00	\$100.00	(\$220.00)	
	Adult Sports - R	\$7,798.00	\$9,800.00	(\$2,002.00)	
	Adult Sports - E	\$5,619.95	\$7,420.00	\$1,800.05	
	Adult Sports - Total	\$2,178.05	\$2,380.00	(\$201.95)	
Teens/Youth Sports					
4-4131	Tennis Classes - R	\$5,230.00	\$4,500.00	\$730.00	
6-4131	Tennis Classes - E	\$2,956.00	\$2,900.00	(\$56.00)	
	Tennis Classes - Total	\$2,274.00	\$1,600.00	\$674.00	
4-4132	Youth Basketball - R	\$7,723.00	\$2,500.00	\$5,223.00	
6-4132	Youth Basketball - E	\$5,928.07	\$8,291.00	\$2,362.93	
	Youth Basketball - Total	\$1,794.93	(\$5,791.00)	\$2,860.07	
4-4133	Contract Sports - R	\$316.00	\$2,500.00	(\$2,184.00)	
6-4133	Contract Sports - E	\$0.00	\$0.00	\$0.00	
	Contract Sports - Total	\$316.00	\$2,500.00	(\$2,184.00)	
4-4135	Falcon Programs - R	\$1,050.00	\$1,250.00	(\$200.00)	
6-4135	Falcon Programs - E	\$840.00	\$1,000.00	\$160.00	
	Falcon Programs - Total	\$210.00	\$250.00	(\$40.00)	
4-4136	Indoor Soccer - R	\$860.00	\$750.00	\$110.00	
6-4136	Indoor Soccer - E	\$432.00	\$500.00	(\$68.00)	
	Indoor Soccer - Total	\$428.00	\$250.00	\$178.00	
4-4138	Youth Baseball - R	\$1,051.90	\$2,000.00	(\$948.10)	
6-4138	Youth Baseball - E	\$825.60	\$1,600.00	(\$774.40)	
	Youth Baseball - Total	\$226.30	\$400.00	(\$173.70)	
4-4139	Dodgeball - R	(\$40.00)	\$960.00	(\$1,000.00)	
6-4139	Dodgeball - E	\$0.00	\$0.00	\$0.00	
	Dodgeball - Total	(\$40.00)	\$960.00	(\$1,000.00)	
4-4140	Youth Running - R	\$2,275.00	\$0.00	\$2,275.00	
6-4140	Youth Running - E	\$1,200.00	\$0.00	(\$1,200.00)	
	Youth Running - Total	\$1,075.00	\$0.00	\$1,075.00	

		Actual	Budgeted	\$ Difference	Notes
4-4263	Archery - R	\$3,010.00	\$3,200.00	(\$190.00)	
6-4263	Archery - E	<u>\$2,818.00</u>	<u>\$2,580.00</u>	<u>(\$238.00)</u>	
	Archery - Total	\$192.00	\$620.00	(\$428.00)	
	Teens/Youth Sports - R	\$21,475.90	\$17,660.00	\$3,815.90	
	Teens/Youth Sports - E	<u>\$14,999.67</u>	<u>\$16,871.00</u>	<u>\$1,871.33</u>	
	Teens/Youth Sports - Total	\$6,476.23	\$789.00	\$5,687.23	
Other - Sports					
4-4191	Triathlon - R	\$19,984.00	\$20,550.00	(\$566.00)	
6-4191	Triathlon - E	<u>\$11,631.06</u>	<u>\$16,940.00</u>	<u>\$5,308.94</u>	
	Triathlon - Total	\$8,352.94	\$3,610.00	\$4,742.94	
4-4192	Chum Run - R	\$3,352.60	\$3,500.00	(\$147.40)	
6-4192	Chum Run - E	<u>\$1,646.26</u>	<u>\$2,600.00</u>	<u>\$953.74</u>	
	Chum Run - Total	\$1,706.34	\$900.00	\$806.34	
4-4199	Other Sports - R	\$2,044.20	\$2,200.00	(\$155.80)	
6-4199	Other Sports - E	<u>\$2,530.04</u>	<u>\$2,200.00</u>	<u>(\$330.04)</u>	Polar Bear Dive
	Other Sports - Total	(\$485.84)	\$0.00	(\$485.84)	
4-4264	Aquatics - R	\$25,230.80	\$25,000.00	\$230.80	
6-4264	Aquatics - E	<u>\$20,685.20</u>	<u>\$20,845.00</u>	<u>\$159.80</u>	
	Aquatics - Total	\$4,545.60	\$4,155.00	\$390.60	
4-4265	Skimboarding - R	\$3,388.50	\$3,500.00	(\$111.50)	
6-4265	Skimboarding - E	<u>\$2,696.00</u>	<u>\$2,400.00</u>	<u>(\$296.00)</u>	
	Skimboarding - Total	\$692.50	\$1,100.00	(\$407.50)	
4-4266	Youth Sailing - R	\$7,350.00	\$6,500.00	\$850.00	
6-4266	Youth Sailing - E	<u>\$5,880.00</u>	<u>\$5,200.00</u>	<u>(\$680.00)</u>	
	Youth Sailing - Total	\$1,470.00	\$1,300.00	\$170.00	
4-4267	Paddle Sports - R	\$2,560.00	\$1,000.00	\$1,560.00	Canoeing
6-4267	Paddle Sports - E	<u>\$2,032.00</u>	<u>\$800.00</u>	<u>(\$1,232.00)</u>	
	Paddle Sports - Total	\$528.00	\$200.00	\$328.00	
	Other - Sports - R	\$63,910.10	\$62,250.00	\$1,660.10	
	Other - Sports - E	<u>\$47,100.56</u>	<u>\$50,985.00</u>	<u>\$3,884.44</u>	
	Other - Sports - Total	\$16,809.54	\$11,265.00	\$5,544.54	
General					
4-4291	Dog Nosework - R	\$18,842.25	\$15,400.00	\$3,442.25	
6-4291	Dog Nosework - E	<u>\$11,880.00</u>	<u>\$10,300.00</u>	<u>(\$1,580.00)</u>	
	Dog Nosework - Total	\$6,962.25	\$5,100.00	\$1,862.25	
4-4259	Model Rockets - R	\$340.00	\$800.00	(\$460.00)	
6-4259	Model Rockets - E	<u>\$200.00</u>	<u>\$400.00</u>	<u>\$200.00</u>	
	Model Rockets - Total	\$140.00	\$400.00	(\$260.00)	
4-4282	Cultural Youth Programs - R	\$7,840.00	\$3,500.00	\$4,340.00	
6-4282	Cultural Youth Programs - E	<u>\$6,080.00</u>	<u>\$2,800.00</u>	<u>(\$3,280.00)</u>	
	Cultural Youth Programs - Total	\$1,760.00	\$700.00	\$1,060.00	
4-4253	Play Gym - R	\$360.00	\$0.00	\$360.00	
6-4253	Play Gym - E	<u>\$171.07</u>	<u>\$0.00</u>	<u>(\$171.07)</u>	
	Play Gym - Total	\$188.93	\$0.00	\$188.93	
4-4254	Ski Bus - R	\$0.00	\$1,000.00	(\$1,000.00)	
6-4254	Ski Bus - E	<u>\$0.00</u>	<u>\$10,876.00</u>	<u>\$10,876.00</u>	
	Ski Bus - Total	\$0.00	(\$9,876.00)	(\$9,876.00)	
	General - R	\$27,382.25	\$20,700.00	\$6,682.25	
	General - E	<u>\$18,331.07</u>	<u>\$24,376.00</u>	<u>\$6,044.93</u>	
	General - Total	\$9,051.18	(\$3,676.00)	\$12,727.18	
Special Cultural Events					
4-4292	Concerts - R	\$700.00	\$1,000.00	(\$300.00)	
6-4292	Concerts - E	<u>\$1,950.00</u>	<u>\$2,100.00</u>	<u>\$150.00</u>	
	Concerts - Total	(\$1,250.00)	(\$1,100.00)	(\$150.00)	

		Actual	Budgeted	\$ Difference	Notes
4-4293	Music Together - R	\$1,124.00	\$2,600.00	(\$1,476.00)	
6-4293	Music Together - E	\$0.00	\$2,080.00	\$2,080.00	
	Music Together - Total	\$1,124.00	\$520.00	\$604.00	
4-4296	New Program Directions - R	\$0.00	\$7,800.00	\$7,800.00	
6-4296	New Program Directions - E	\$0.00	\$5,974.00	\$5,974.00	
	New Program Directions - Total	\$0.00	\$1,826.00	\$1,826.00	
4-4296	Guitar - R	\$690.00	\$0.00	\$690.00	
6-4296	Guitar - E	\$680.00	\$0.00	\$680.00	
	Guitar - Total	\$10.00	\$0.00	\$10.00	
4-4296	Zentangle - R	\$595.00	\$0.00	\$595.00	
6-4296	Zentangle - E	\$272.00	\$0.00	\$272.00	
	Zentangle - Total	\$323.00	\$0.00	\$323.00	
4-4296	Clam Digging - R	\$249.20	\$0.00	\$249.20	
6-4296	Clam Digging - E	\$162.63	\$0.00	\$162.63	
	Clam Digging - Total	\$86.57	\$0.00	\$86.57	
4-4296	Open Gym - R	\$205.00	\$0.00	\$205.00	
6-4296	Open Gym - E	\$0.00	\$0.00	\$0.00	
	Open Gym - Total	\$205.00	\$0.00	\$205.00	
4-4296	Sloth Army Running - R	\$105.00	\$0.00	\$105.00	
6-4296	Sloth Army Running - E	\$84.00	\$0.00	\$84.00	
	Sloth Army Running - Total	\$21.00	\$0.00	\$21.00	
4-4296	Adult Earth Skills - R	\$20.00	\$0.00	\$20.00	
6-4296	Adult Earth Skills - E	\$16.00	\$0.00	\$16.00	
	Adult Earth Skills - Total	\$4.00	\$0.00	\$4.00	
4-4296	First Aid - R	\$465.00	\$0.00	\$465.00	
6-4296	First Aid - E	\$364.00	\$0.00	\$364.00	
	First Aid - Total	\$101.00	\$0.00	\$101.00	
4-4296	Kids Magical Night Out - R	(\$20.00)	\$0.00	(\$20.00)	
6-4296	Kids Magical Night Out - E	\$0.00	\$0.00	\$0.00	
	Kids Magical Night Out - Total	(\$20.00)	\$0.00	(\$20.00)	
4-4296	Underwater Robotics/Workshop - R	\$1,956.00	\$0.00	\$1,956.00	
6-4296	Underwater Robotics/Workshop - E	\$1,576.00	\$0.00	\$1,576.00	
	Underwater Robotics/Workshop -Total	\$380.00	\$0.00	\$380.00	
4-4296	Junior Cheer - R	\$240.00	\$0.00	\$240.00	
6-4296	Junior Cheer - E	\$0.00	\$0.00	\$0.00	
	Junior Cheer - Total	\$240.00	\$0.00	\$240.00	
4-4296	Play Ukulele - R	\$60.00	\$0.00	\$60.00	
6-4296	Play Ukulele - E	\$0.00	\$0.00	\$0.00	
	Play Ukulele - Total	\$60.00	\$0.00	\$60.00	
4-4296	Oyster Gardening - R	\$253.00	\$0.00	\$253.00	
6-4296	Oyster Gardening - E	\$0.00	\$0.00	\$0.00	
	Oyster Gardening - Total	\$253.00	\$0.00	\$253.00	
4-4296	Outdoor Navigation - R	\$102.00	\$0.00	\$102.00	
6-4296	Outdoor Navigation - E	\$81.60	\$0.00	\$81.60	
	Outdoor Navigation - Total	\$20.40	\$0.00	\$20.40	
4-4296	Zookeeper Fitness - R	\$36.00	\$0.00	\$36.00	
6-4296	Zookeeper Fitness - E	\$64.00	\$0.00	\$64.00	
	Zookeeper Fitness - Total	(\$28.00)	\$0.00	(\$28.00)	
4-4296	Ultimate Frisbee - R	\$420.00	\$0.00	\$420.00	
6-4296	Ultimate Frisbee - E	\$60.00	\$0.00	\$60.00	
	Ultimate Frisbee - Total	\$360.00	\$0.00	\$360.00	
4-4296	Turducken Trot - R	\$60.00	\$0.00	\$60.00	
6-4296	Turducken Trot - E	\$0.00	\$0.00	\$0.00	
	Turducken Trot - Total	\$60.00	\$0.00	\$60.00	
4-4296	Sign Language - R	\$150.00	\$0.00	\$150.00	
6-4296	Sign Language - E	\$120.00	\$0.00	\$120.00	
	Sign Language - Total	\$30.00	\$0.00	\$30.00	

		Actual	Budgeted	\$ Difference	Notes
4-4298	Special Events - R	\$4,390.00	\$4,500.00	(\$110.00)	Daddy/Daughter Ball &
6-4298	Special Events - E	\$1,504.87	\$3,450.00	\$1,945.13	Mother/Son Day
	Special Events - Total	\$2,885.13	\$1,050.00	\$1,835.13	
	Special Cultural Events - R	\$12,040.20	\$15,900.00	(\$3,859.80)	
	Special Cultural Events - E	\$6,935.10	\$13,604.00	\$6,668.90	
	Special Cultural Events - Total	\$5,105.10	\$2,296.00	\$2,809.10	
	TOTAL PROGRAM REVENUE	\$132,606.45	\$126,310.00	\$6,296.45	
	TOTAL PROGRAM EXPENSE	\$94,741.39	\$115,706.00	\$20,964.61	
	TOTAL PROGRAMS	\$37,865.06	\$10,604.00	\$27,261.06	

* R = Revenue, **E = Expense

Maintenance

Maintenance O & M

6-2303	Professional Service	\$896.78	\$3,000.00	\$2,103.22	
6-2331	Dues & Publications	\$0.00	\$100.00	\$100.00	
6-2434	Gas & Lube Products	\$5,482.42	\$8,650.00	\$3,167.58	
6-2436	Safety Gear	\$315.55	\$1,000.00	\$684.45	
6-2550	Travel & Vehicle Allowance	\$655.95	\$400.00	(\$255.95)	
6-2581	Garden Maint & Hort	\$1,207.39	\$1,600.00	\$392.61	
6-2582	Irrg & Plumb Supplies	\$4,544.65	\$4,000.00	(\$544.65)	
6-2583	Sport Field Supplies	\$20,608.92	\$15,700.00	(\$4,908.92)	
6-2584	Misc Bld Repair	\$2,052.53	\$4,400.00	\$2,347.47	
6-2585	Park Bld Maint/Jan Supp	\$4,997.55	\$6,400.00	\$1,402.45	
6-2586	Fertilizer & Turf	\$15,111.54	\$15,300.00	\$188.46	
6-2610	Playground Maintenance	\$3,552.82	\$200.00	(\$3,352.82)	
6-2647	Refuse Removal	\$5,253.18	\$5,416.68	\$163.50	
6-2649	Electrical Utilities	\$12,807.95	\$13,000.00	\$192.05	
6-2650	Alarm System Monitoring	\$489.20	\$502.16	\$12.96	
6-2652	Conferences & Training	\$0.00	\$0.00	\$0.00	
6-2670	Road & Trail Maintenance	\$1,620.03	\$4,400.00	\$2,779.97	
6-2680	Water System Maintenance	\$6,237.87	\$1,150.00	(\$5,087.87)	
6-2690	Septic	\$767.42	\$3,200.00	\$2,432.58	
6-2760	Contract Services	\$3,354.00	\$3,750.00	\$396.00	
6-2880	Veh & Mach Repair/Parts	\$2,626.29	\$5,500.00	\$2,873.71	
6-2881	Veh/Mach In-shop Repair	\$4,550.94	\$4,500.00	(\$50.94)	
6-2901	Misc Equip Rental	\$599.95	\$500.00	(\$99.95)	
6-2902	Misc. Equipment/Tools	\$645.64	\$600.00	(\$45.64)	
6-2904	Vandalism Repair	\$0.00	\$1,000.00	\$1,000.00	
6-2905	Sign/Art Work Maintenance	\$0.00	\$250.00	\$250.00	
6-2906	Trustland Trails	\$0.00	\$500.00	\$500.00	
6-2907	Lakes	\$43.46	\$500.00	\$456.54	
	Total Maintenance O & M	\$98,422.03	\$105,518.84	\$7,096.81	

Capital

	Capital Equipment/Projects	\$0.00	\$10,750.00	\$10,750.00	
	Project Account Expenses	\$21,300.14	\$0.00	(\$21,300.14)	
	Truck Loan Payment	\$7,003.92	\$7,003.92	\$0.00	
	Property Payment	\$28,796.18	\$28,796.18	\$0.00	
	Capital Loan Payments	\$41,281.00	\$41,281.00	\$0.00	
	Total Capital	\$98,381.24	\$87,831.10	(\$10,550.14)	

Transfers

6-8004	Transfer to Project Fund from M&O	\$0.00	\$0.00	\$0.00	
6-8010	Transfer to Reserve Fund from M&O	\$3,192.00	\$3,192.00	\$0.00	

	Actual	Budgeted	\$ Difference	Notes
TOTAL REVENUE/TRANSFERS IN	\$786,422.19	\$774,783.00	\$11,639.19	
TOTAL EXPENSES/TRANSFERS OUT	<u>\$746,581.79</u>	<u>\$773,361.26</u>	<u>\$26,779.47</u>	
	\$39,840.40	\$1,421.74	\$38,418.66	

<i>FUND BALANCES as of Oct 31, 2017</i>	
M&O FUND	\$341,517.53
RESERVE FUND	\$208,495.10
CAPITAL FUND	\$500.64
BOND FUND	\$247,636.49
PROPERTY FUND	\$18,973.16
TOTAL	\$817,122.92