

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

JANUARY - MAY 2018

		Actual	Budgeted	\$ Difference	Notes
Revenue					
Taxes					
4-2110	Property taxes - M & O	\$407,837.51	\$408,200.00	(\$362.49)	
4-2111	Compensating Tax	\$0.00	\$0.00	\$0.00	
4-2200	Timber excise taxes	\$741.83	\$600.00	\$141.83	
	Total Taxes	\$408,579.34	\$408,800.00	(\$220.66)	
Other Revenue					
4-8001	Concession income	\$0.00	\$0.00	\$0.00	
4-8003	Park Facility Rental	\$1,305.50	\$540.00	\$765.50	
4-8005	Other Revenue	\$4.81	\$300.00	(\$295.19)	
4-8006	Interest from M & O	\$1,138.94	\$500.00	\$638.94	
4-8008	Interest from Reserve Fund	\$1,429.61	\$450.00	\$979.61	
4-8014	Equipment Rental	\$0.00	\$0.00	\$0.00	
4-8100	Scholarship Donations	\$1,053.00	\$50.00	\$1,003.00	
4-1002	Advertising	\$0.00	\$50.00	(\$50.00)	
	Total Other Revenue	\$4,931.86	\$1,890.00	\$3,041.86	
Administration					
Expenses					
6-1010	Wages - Director	\$36,277.50	\$36,277.06	(\$0.44)	
6-1012	Wages - Administrator	\$23,047.90	\$22,972.90	(\$75.00)	
6-2010	Maintenance Supervisor	\$30,880.80	\$30,880.44	(\$0.36)	
6-2012	Maintenance Wages - PT	\$36,377.45	\$36,527.50	\$150.05	
6-4010	Programs Wages - FT	\$24,777.90	\$24,777.94	\$0.04	
6-1201	FICA District's Share	\$2,652.83	\$2,399.27	(\$253.56)	
6-1202	WA SUI	\$387.28	\$350.00	(\$37.28)	
6-1203	Industrial Ins	\$5,860.41	\$7,300.00	\$1,439.59	
6-1204	Health Ins	\$18,795.60	\$18,795.60	\$0.00	
6-1205	Retirement	\$18,842.45	\$18,850.44	\$7.99	
6-1207	Dental Ins	\$1,783.50	\$1,837.06	\$53.56	
6-1208	B&O Tax	\$749.71	\$600.00	(\$149.71)	
6-1209	Deferred Comp - Employer	\$9,198.66	\$9,393.75	\$195.09	
6-1301	Accounting Service	\$0.00	\$0.00	\$0.00	
6-1302	Legal Service	\$0.00	\$250.00	\$250.00	
6-1303	Professional Service	\$1,000.00	\$1,000.00	\$0.00	
6-1426	Fire & Liability Insurance	\$30.00	\$50.00	\$20.00	
6-1427	State Audit	\$0.00	\$7,000.00	\$7,000.00	
6-1428	Election Costs	\$0.00	\$10,000.00	\$10,000.00	
6-1429	Building Lease	\$1,671.10	\$1,671.10	\$0.00	
6-1530	Office & Photo Supplies	\$1,538.55	\$2,200.00	\$661.45	
6-1531	Dues & Publications	\$269.00	\$420.00	\$151.00	
6-1532	Print & Advertising	\$0.00	\$250.00	\$250.00	
6-1533	Uniforms	\$0.00	\$250.00	\$250.00	
6-1535	Contracted Services	\$1,677.00	\$1,677.00	\$0.00	
6-1540	Postage	\$100.40	\$110.00	\$9.60	
6-1541	Telephone	\$3,865.13	\$3,800.00	(\$65.13)	
6-1543	Propane	\$1,444.93	\$1,100.00	(\$344.93)	
6-1550	Travel & Vehicle Allowance	\$488.86	\$750.00	\$261.14	
6-1552	Conferences & Training	\$1,015.47	\$500.00	(\$515.47)	
6-1660	Misc Fees & Charges	\$2,103.87	\$2,950.00	\$846.13	

		Actual	Budgeted	\$ Difference	Notes
6-1690	Computer Equip & Supplies	\$949.52	\$1,025.00	\$75.48	
6-1691	Office Equipment	\$0.00	\$750.00	\$750.00	
6-1692	Volunteer Recognition	\$0.00	\$0.00	\$0.00	
	Total Administration	\$225,785.82	\$246,715.06	\$20,929.24	

Miscellaneous Costs

6-8006	Investment Fee Operations Fund	\$53.47	\$28.00	(\$25.47)	
6-8008	Investment Fees Reserve Fund	\$65.55	\$30.00	(\$35.55)	
	Total Miscellaneous Costs	\$119.02	\$58.00	(\$61.02)	

Programs

Misc. Program Expenses

6-4532	Print & Advertising	\$290.85	\$331.10	\$40.25	
6-4534	Program Equipment & Supplies	\$0.00	\$250.00	\$250.00	
6-4570	Scholarship Expense	\$400.00	\$330.00	(\$70.00)	
	Total Misc. Program Expenses	\$690.85	\$911.10	\$220.25	

Adult Sports

4-4114	Adult Softball League - R	\$665.00	\$0.00	\$665.00	
6-4114	Adult Softball League - E	\$0.00	\$0.00	\$0.00	
	Adult Softball League - Total	\$665.00	\$0.00	\$665.00	
4-4116	Golf - R	\$0.00	\$300.00	(\$300.00)	
6-4116	Golf - E	\$0.00	\$0.00	\$0.00	
	Golf - Total	\$0.00	\$300.00	(\$300.00)	
4-4118	Adult Sailing - R	\$2,750.00	\$2,350.00	\$400.00	
6-4118	Adult Sailing - E	\$0.00	\$0.00	\$0.00	
	Adult Sailing - Total	\$2,750.00	\$2,350.00	\$400.00	
4-4129	Open Water Swim Clinics - R	\$120.00	\$0.00	\$120.00	
6-4129	Open Water Swim Clinics - E	\$0.00	\$0.00	\$0.00	
	Open Water Swim Clinics - Total	\$120.00	\$0.00	\$120.00	
	Adult Sports - R	\$3,535.00	\$2,650.00	\$885.00	
	Adult Sports - E	\$0.00	\$0.00	\$0.00	
	Adult Sports - Total	\$3,535.00	\$2,650.00	\$885.00	

Teens/Youth Sports

4-4131	Tennis Classes - R	\$2,486.00	\$1,500.00	\$986.00	
6-4131	Tennis Classes - E	\$20.00	\$0.00	(\$20.00)	
	Tennis Classes - Total	\$2,466.00	\$1,500.00	\$966.00	
4-4132	Youth Basketball - R	\$2,170.00	\$1,000.00	\$1,170.00	
6-4132	Youth Basketball - E	\$6,899.79	\$7,300.00	\$400.21	
	Youth Basketball - Total	(\$4,729.79)	(\$6,300.00)	\$769.79	
4-4133	Contract Sports - R	\$0.00	\$0.00	\$0.00	
6-4133	Contract Sports - E	\$0.00	\$0.00	\$0.00	
	Contract Sports - Total	\$0.00	\$0.00	\$0.00	
4-4135	Falcon Programs - R	\$905.00	\$400.00	\$505.00	
6-4135	Falcon Programs - E	\$0.00	\$0.00	\$0.00	
	Falcon Programs - Total	\$905.00	\$400.00	\$505.00	
4-4136	Indoor Soccer - R	\$420.00	\$300.00	\$120.00	
6-4136	Indoor Soccer - E	\$336.00	\$350.00	(\$14.00)	
	Indoor Soccer - Total	\$84.00	(\$50.00)	\$134.00	
4-4138	Youth Baseball - R	\$834.00	\$500.00	\$334.00	
6-4138	Youth Baseball - E	\$0.00	\$0.00	\$0.00	
	Youth Baseball - Total	\$834.00	\$500.00	\$334.00	
4-4260	Volley Kids - R	\$480.00	\$0.00	\$480.00	
6-4260	Volley Kids - E	\$0.00	\$0.00	\$0.00	
	Volley Kids - Total	\$480.00	\$0.00	\$480.00	

		Actual	Budgeted	\$ Difference	Notes
4-4140	Youth Running - R	(\$100.00)	\$0.00	(\$100.00)	
6-4140	Youth Running - E	\$0.00	\$0.00	\$0.00	
	Youth Running - Total	(\$100.00)	\$0.00	(\$100.00)	
4-4263	Archery - R	\$845.00	\$1,730.00	(\$885.00)	
6-4263	Archery - E	\$130.00	\$1,100.00	\$970.00	
	Archery - Total	\$715.00	\$630.00	\$85.00	
	Teens/Youth Sports - R	\$8,040.00	\$5,430.00	\$2,610.00	
	Teens/Youth Sports - E	\$7,385.79	\$8,750.00	\$1,364.21	
	Teens/Youth Sports - Total	\$654.21	(\$3,320.00)	\$3,974.21	
Other - Sports					
4-4191	Triathlon - R	\$12,430.00	\$7,555.00	\$4,875.00	
6-4191	Triathlon - E	\$141.24	\$290.00	\$148.76	
	Triathlon - Total	\$12,288.76	\$7,265.00	\$5,023.76	
4-4192	Chum Run - R	\$525.00	\$1,475.00	(\$950.00)	
6-4192	Chum Run - E	\$0.00	\$0.00	\$0.00	
	Chum Run - Total	\$525.00	\$1,475.00	(\$950.00)	
4-4199	Other Sports - R	\$1,895.00	\$2,050.00	(\$155.00)	Polar Bear Dive
6-4199	Other Sports - E	\$2,275.26	\$2,530.00	\$254.74	
	Other Sports - Total	(\$380.26)	(\$480.00)	\$99.74	
4-4264	Aquatics - R	\$30,371.00	\$23,192.00	\$7,179.00	
6-4264	Aquatics - E	\$0.00	\$0.00	\$0.00	
	Aquatics - Total	\$30,371.00	\$23,192.00	\$7,179.00	
4-4265	Skimboarding - R	\$1,353.00	\$2,100.00	(\$747.00)	
6-4265	Skimboarding - E	\$0.00	\$0.00	\$0.00	
	Skimboarding - Total	\$1,353.00	\$2,100.00	(\$747.00)	
4-4266	Youth Sailing - R	\$6,337.50	\$3,775.00	\$2,562.50	
6-4266	Youth Sailing - E	\$100.00	\$0.00	(\$100.00)	
	Youth Sailing - Total	\$6,237.50	\$3,775.00	\$2,462.50	
4-4267	Paddle Sports - R	\$260.00	\$1,460.00	(\$1,200.00)	Kayaking
6-4267	Paddle Sports - E	\$0.00	\$0.00	\$0.00	
	Paddle Sports - Total	\$260.00	\$1,460.00	(\$1,200.00)	
	Other - Sports - R	\$53,171.50	\$41,607.00	\$11,564.50	
	Other - Sports - E	\$2,516.50	\$2,820.00	\$303.50	
	Other - Sports - Total	\$50,655.00	\$38,787.00	\$11,868.00	
General					
4-4291	Dog Nosework - R	\$11,365.00	\$7,200.00	\$4,165.00	
6-4291	Dog Nosework - E	\$7,337.99	\$4,900.00	(\$2,437.99)	
	Dog Nosework - Total	\$4,027.01	\$2,300.00	\$1,727.01	
4-4259	Model Rockets - R	\$400.00	\$240.00	\$160.00	
6-4259	Model Rockets - E	\$0.00	\$0.00	\$0.00	
	Model Rockets - Total	\$400.00	\$240.00	\$160.00	
4-4282	Cultural Youth Programs - R	\$2,960.00	\$3,600.00	(\$640.00)	
6-4282	Cultural Youth Programs - E	\$0.00	\$100.00	\$100.00	
	Cultural Youth Programs - Total	\$2,960.00	\$3,500.00	(\$540.00)	
4-4283	School Age Enrichment - R	\$0.00	\$250.00	(\$250.00)	
4-4283	School Age Enrichment - E	\$0.00	\$0.00	\$0.00	
	School Age Enrichment - Total	\$0.00	\$250.00	(\$250.00)	
	General - R	\$14,725.00	\$11,290.00	\$3,435.00	
	General - E	\$7,337.99	\$5,000.00	(\$2,337.99)	
	General - Total	\$7,387.01	\$6,290.00	\$1,097.01	
Special Cultural Events					
4-4292	Concerts - R	\$0.00	\$0.00	\$0.00	
6-4292	Concerts - E	\$0.00	\$0.00	\$0.00	
	Concerts - Total	\$0.00	\$0.00	\$0.00	

		Actual	Budgeted	\$ Difference	Notes
4-4293	Music Together - R	(\$1,380.00)	\$0.00	(\$1,380.00)	
6-4293	Music Together - E	\$0.00	\$0.00	\$0.00	
	Music Together - Total	(\$1,380.00)	\$0.00	(\$1,380.00)	
4-4296	New Program Directions - R	\$0.00	\$4,100.00	\$4,100.00	
6-4296	New Program Directions - E	\$0.00	\$4,100.00	\$4,100.00	
	New Program Directions - Total	\$0.00	\$0.00	\$0.00	
4-4296	Barn Hunt Workshop - R	\$300.00	\$0.00	\$300.00	
6-4296	Barn Hunt Workshop - E	\$300.00	\$0.00	\$300.00	
	Barn Hunt Workshop - Total	\$0.00	\$0.00	\$0.00	
4-4296	Zentangle - R	\$0.00	\$0.00	\$0.00	
6-4296	Zentangle - E	\$192.00	\$0.00	\$192.00	
	Zentangle - Total	(\$192.00)	\$0.00	(\$192.00)	
4-4296	Canine Games in Park - R	\$300.00	\$0.00	\$300.00	
6-4296	Canine Games in Park - E	\$0.00	\$0.00	\$0.00	
	Canine Games in Park - Total	\$300.00	\$0.00	\$300.00	
4-4296	Clam Digging - R	\$460.00	\$0.00	\$460.00	
6-4296	Clam Digging - E	\$0.00	\$0.00	\$0.00	
	Clam Digging - Total	\$460.00	\$0.00	\$460.00	
4-4296	Canine Good Citizen - R	\$1,300.00	\$0.00	\$1,300.00	
6-4296	Canine Good Citizen - E	\$720.00	\$0.00	\$720.00	
	Canine Good Citizen - Total	\$580.00	\$0.00	\$580.00	
4-4296	Canine Sports Sampler - R	\$2,300.00	\$0.00	\$2,300.00	
6-4296	Canine Sports Sampler - E	\$660.00	\$0.00	\$660.00	
	Canine Sports Sampler - Total	\$1,640.00	\$0.00	\$1,640.00	
4-4296	Magician Classes - R	\$400.00	\$0.00	\$400.00	
6-4296	Magician Classes - E	\$0.00	\$0.00	\$0.00	
	Magician Classes - Total	\$400.00	\$0.00	\$400.00	
4-4296	Open Gym - R	\$100.00	\$0.00	\$100.00	
6-4296	Open Gym - E	\$0.00	\$0.00	\$0.00	
	Open Gym - Total	\$100.00	\$0.00	\$100.00	
4-4296	Pickleball - R	\$3,271.50	\$0.00	\$3,271.50	
6-4296	Pickleball - E	\$879.93	\$0.00	\$879.93	
	Pickleball - Total	\$2,391.57	\$0.00	\$2,391.57	
4-4296	Reactive Dog Clinic - R	\$1,810.00	\$0.00	\$1,810.00	
6-4296	Reactive Dog Clinic - E	\$1,140.00	\$0.00	\$1,140.00	
	Reactive Dog Clinic -Total	\$670.00	\$0.00	\$670.00	
4-4296	Junior Cheer - R	\$80.00	\$0.00	\$80.00	
6-4296	Junior Cheer - E	\$0.00	\$0.00	\$0.00	
	Junior Cheer - Total	\$80.00	\$0.00	\$80.00	
4-4296	Play Ukulele - R	\$240.00	\$0.00	\$240.00	
6-4296	Play Ukulele - E	\$0.00	\$0.00	\$0.00	
	Play Ukulele - Total	\$240.00	\$0.00	\$240.00	
4-4296	Oyster Gardening - R	\$138.00	\$0.00	\$138.00	
6-4296	Oyster Gardening - E	\$0.00	\$0.00	\$0.00	
	Oyster Gardening - Total	\$138.00	\$0.00	\$138.00	
4-4296	CPR & First Aid - R	\$315.00	\$0.00	\$315.00	
6-4296	CPR & First Aid - E	\$0.00	\$0.00	\$0.00	
	CPR & First Aid - Total	\$315.00	\$0.00	\$315.00	
4-4296	Babysitter Training - R	\$180.00	\$0.00	\$180.00	
6-4296	Babysitter Training - E	\$0.00	\$0.00	\$0.00	
	Babysitter Training - Total	\$180.00	\$0.00	\$180.00	
4-4298	Special Events - R	\$5,140.00	\$4,500.00	\$640.00	Daddy/Daughter Ball &
6-4298	Special Events - E	\$1,724.56	\$3,500.00	\$1,775.44	Mother/Son Day
	Special Events - Total	\$3,415.44	\$1,000.00	\$2,415.44	
	Special Cultural Events - R	\$14,954.50	\$8,600.00	\$6,354.50	
	Special Cultural Events - E	\$5,616.49	\$7,600.00	\$1,983.51	
	Special Cultural Events - Total	\$9,338.01	\$1,000.00	\$8,338.01	

	Actual	Budgeted	\$ Difference	Notes
TOTAL PROGRAM REVENUE	\$94,426.00	\$69,577.00	\$24,849.00	
TOTAL PROGRAM EXPENSE	<u>\$23,547.62</u>	<u>\$25,081.10</u>	<u>\$1,533.48</u>	
TOTAL PROGRAMS	\$70,878.38	\$44,495.90	\$26,382.48	

* R = Revenue, **E = Expense

Maintenance

Maintenance O & M

6-2303	Professional Service	\$0.00	\$550.00	\$550.00
6-2331	Dues & Publications	\$0.00	\$0.00	\$0.00
6-2434	Gas & Lube Products	\$1,301.90	\$3,500.00	\$2,198.10
6-2436	Safety Gear	\$80.05	\$600.00	\$519.95
6-2550	Travel & Vehicle Allowance	\$279.70	\$100.00	(\$179.70)
6-2581	Garden Maint & Hort	\$606.55	\$500.00	(\$106.55)
6-2582	Irrg & Plumb Supplies	\$2,019.65	\$400.00	(\$1,619.65)
6-2583	Sport Field Supplies	\$1,724.61	\$5,000.00	\$3,275.39
6-2584	Misc Bld Repair	\$1,528.46	\$3,300.00	\$1,771.54
6-2585	Park Bld Maint/Jan Supp	\$1,903.15	\$3,200.00	\$1,296.85
6-2586	Fertilizer & Turf	\$3,760.02	\$10,000.00	\$6,239.98
6-2610	Playground Maintenance	\$243.54	\$500.00	\$256.46
6-2647	Refuse Removal	\$2,621.25	\$2,125.00	(\$496.25)
6-2649	Electrical Utilities	\$4,940.62	\$6,600.00	\$1,659.38
6-2650	Alarm System Monitoring	\$244.60	\$250.00	\$5.40
6-2652	Conferences & Training	\$0.00	\$700.00	\$700.00
6-2670	Road & Trail Maintenance	\$1,941.78	\$2,500.00	\$558.22
6-2680	Water System Maintenance	\$392.00	\$600.00	\$208.00
6-2690	Septic	\$0.00	\$1,000.00	\$1,000.00
6-2760	Contract Services	\$0.00	\$250.00	\$250.00
6-2880	Veh & Mach Repair/Parts	\$3,929.14	\$3,333.38	(\$595.76)
6-2881	Veh/Mach In-shop Repair	\$207.43	\$1,450.00	\$1,242.57
6-2901	Misc Equip Rental	\$0.00	\$100.00	\$100.00
6-2902	Misc. Equipment/Tools	\$96.73	\$200.00	\$103.27
6-2904	Vandalism Repair	\$461.98	\$500.00	\$38.02
6-2905	Sign/Art Work Maintenance	\$0.00	\$0.00	\$0.00
6-2906	Trustland Trails	\$202.18	\$250.00	\$47.82
6-2907	Lakes	<u>\$0.00</u>	<u>\$250.00</u>	<u>\$250.00</u>
	Total Maintenance O & M	\$28,485.34	\$47,758.38	\$19,273.04

Capital

Capital Equipment/Projects	\$0.00	\$4,500.00	\$4,500.00
Project Account Expenses	\$0.00	\$0.00	\$0.00
Truck Loan Payment	\$3,537.95	\$3,537.95	\$0.00
Property Payment	\$14,398.09	\$14,398.09	\$0.00
Capital Loan Payments	\$38,560.13	\$38,560.13	\$0.00
Total Capital	\$56,496.17	\$60,996.17	\$4,500.00

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	\$3,676.00	\$3,676.00	\$0.00

TOTAL REVENUE/TRANSFERS IN	\$507,937.20	\$480,267.00	\$27,670.20
TOTAL EXPENSES/TRANSFERS OUT	<u>\$338,109.97</u>	<u>\$384,284.71</u>	<u>\$46,174.74</u>
	\$169,827.23	\$95,982.29	\$73,844.94

	Actual	Budgeted	\$ Difference	Notes
<i>FUND BALANCES as of May 31, 2018</i>				
M&O FUND	\$468,545.48			
RESERVE FUND	\$217,503.28			
CAPITAL FUND	\$22,517.11			
BOND FUND	\$186,951.99			
PROPERTY FUND	\$18,294.41			
TOTAL	\$913,812.27			