

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

JANUARY - AUGUST 2018

		Actual	Budgeted	\$ Difference	Notes
Revenue					
Taxes					
4-2110	Property taxes - M & O	\$426,170.58	\$426,100.00	\$70.58	
4-2111	Compensating Tax	\$0.00	\$0.00	\$0.00	
4-2200	Timber excise taxes	\$741.83	\$600.00	\$141.83	
	Total Taxes	\$426,912.41	\$426,700.00	\$212.41	
Other Revenue					
4-8001	Concession income	\$400.00	\$280.00	\$120.00	
4-8003	Park Facility Rental	\$2,716.50	\$1,180.00	\$1,536.50	
4-8005	Other Revenue	\$93.37	\$600.00	(\$506.63)	
4-8006	Interest from M & O	\$2,701.00	\$850.00	\$1,851.00	
4-8008	Interest from Reserve Fund	\$2,505.63	\$750.00	\$1,755.63	
4-8100	Scholarship Donations	\$1,053.00	\$80.00	\$973.00	
4-1002	Advertising	\$0.00	\$50.00	(\$50.00)	
	Total Other Revenue	\$9,469.50	\$3,790.00	\$5,679.50	
Administration					
Expenses					
6-1010	Wages - Director	\$58,044.00	\$58,043.32	(\$0.68)	
6-1012	Wages - Administrator	\$36,876.64	\$36,756.68	(\$119.96)	
6-2010	Maintenance Supervisor	\$49,409.28	\$49,408.68	(\$0.60)	
6-2012	Maintenance Wages - PT	\$58,035.92	\$58,444.00	\$408.08	
6-4010	Programs Wages - FT	\$39,644.64	\$39,644.64	\$0.00	
6-1201	FICA District's Share	\$4,117.15	\$3,783.03	(\$334.12)	
6-1202	WA SUI	\$582.20	\$560.00	(\$22.20)	
6-1203	Industrial Ins	\$8,675.22	\$10,800.00	\$2,124.78	
6-1204	Health Ins	\$31,042.62	\$30,555.75	(\$486.87)	
6-1205	Retirement	\$30,060.12	\$30,160.68	\$100.56	
6-1207	Dental Ins	\$2,853.60	\$2,939.32	\$85.72	
6-1208	B&O Tax	\$2,266.31	\$1,700.00	(\$566.31)	
6-1209	Deferred Comp - Employer	\$14,445.22	\$15,030.00	\$584.78	
6-1301	Accounting Service	\$0.00	\$2,200.00	\$2,200.00	
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	\$22,906.00	\$100.00	(\$22,806.00)	
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	\$2,673.76	\$2,673.76	\$0.00	
6-1530	Office & Photo Supplies	\$2,653.23	\$3,500.00	\$846.77	
6-1531	Dues & Publications	\$724.00	\$870.00	\$146.00	
6-1532	Print & Advertising	\$97.00	\$500.00	\$403.00	
6-1533	Uniforms	\$0.00	\$250.00	\$250.00	
6-1535	Contracted Services	\$2,683.20	\$2,683.20	\$0.00	
6-1540	Postage	\$154.85	\$165.00	\$10.15	
6-1541	Telephone	\$5,645.42	\$5,350.00	(\$295.42)	
6-1543	Propane	\$1,444.93	\$1,650.00	\$205.07	
6-1550	Travel & Vehicle Allowance	\$931.41	\$1,150.00	\$218.59	
6-1552	Conferences & Training	\$1,015.47	\$1,000.00	(\$15.47)	
6-1660	Misc Fees & Charges	\$4,326.57	\$4,100.00	(\$226.57)	
6-1690	Computer Equip & Supplies	\$1,092.10	\$2,150.00	\$1,057.90	

		Actual	Budgeted	\$ Difference	Notes
6-1691	Office Equipment	\$0.00	\$750.00	\$750.00	
6-1692	Volunteer Recognition	\$0.00	\$100.00	\$100.00	
	Total Administration	\$382,400.86	\$386,518.06	\$4,117.20	

Miscellaneous Costs

6-8006	Investment Fee Operations Fund	\$132.13	\$63.00	(\$69.13)	
6-8008	Investment Fees Reserve Fund	\$116.92	\$50.00	(\$66.92)	
	Total Miscellaneous Costs	\$249.05	\$113.00	(\$136.05)	

Programs

Misc. Program Expenses

6-4532	Print & Advertising	\$502.83	\$531.84	\$29.01	
6-4534	Program Equipment & Supplies	\$580.40	\$250.00	(\$330.40)	
6-4570	Scholarship Expense	\$430.00	\$430.00	\$0.00	
	Total Misc. Program Expenses	\$1,513.23	\$1,211.84	(\$301.39)	

Adult Sports

4-4114	Adult Softball League - R	\$3,990.00	\$3,750.00	\$240.00	
6-4114	Adult Softball League - E	\$535.72	\$1,300.00	(\$764.28)	
	Adult Softball League - Total	\$3,454.28	\$2,450.00	\$1,004.28	
4-4116	Golf - R	\$0.00	\$300.00	(\$300.00)	
6-4116	Golf - E	\$0.00	\$240.00	\$240.00	
	Golf - Total	\$0.00	\$60.00	(\$60.00)	
4-4118	Adult Sailing - R	\$4,250.00	\$4,000.00	\$250.00	
6-4118	Adult Sailing - E	\$3,400.00	\$3,200.00	\$200.00	
	Adult Sailing - Total	\$850.00	\$800.00	\$450.00	
4-4129	Open Water Swim Clinics - R	\$680.00	\$320.00	\$360.00	
6-4129	Open Water Swim Clinics - E	\$0.00	\$256.00	\$256.00	
	Open Water Swim Clinics - Total	\$680.00	\$64.00	\$616.00	
	Adult Sports - R	\$8,920.00	\$8,370.00	\$550.00	
	Adult Sports - E	\$3,935.72	\$4,996.00	\$1,060.28	
	Adult Sports - Total	\$4,984.28	\$3,374.00	\$1,610.28	

Teens/Youth Sports

4-4131	Tennis Classes - R	\$4,286.00	\$3,100.00	\$1,186.00	
6-4131	Tennis Classes - E	\$3,420.80	\$2,900.00	(\$520.80)	
	Tennis Classes - Total	\$865.20	\$200.00	\$665.20	
4-4132	Youth Basketball - R	\$2,680.00	\$1,000.00	\$1,680.00	
6-4132	Youth Basketball - E	\$6,899.79	\$7,300.00	\$400.21	
	Youth Basketball - Total	(\$4,219.79)	(\$6,300.00)	\$1,279.79	
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	\$1,905.00	\$1,000.00	\$905.00	
6-4135	Falcon Programs - E	\$1,520.00	\$800.00	(\$720.00)	
	Falcon Programs - Total	\$385.00	\$200.00	\$185.00	
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	\$1,946.00	\$1,250.00	\$696.00	
6-4138	Youth Baseball - E	\$1,556.80	\$1,000.00	\$556.80	
	Youth Baseball - Total	\$389.20	\$250.00	\$139.20	
4-4260	Volley Kids - R	\$960.00	\$0.00	\$960.00	
6-4260	Volley Kids - E	\$768.00	\$0.00	(\$768.00)	
	Volley Kids - Total	\$192.00	\$0.00	\$192.00	

		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	\$1,365.00	\$3,200.00	(\$1,835.00)	
6-4263	Archery - E	\$1,066.00	\$2,560.00	\$1,494.00	
	Archery - Total	\$299.00	\$640.00	(\$341.00)	
	Teens/Youth Sports - R	\$13,462.00	\$9,850.00	\$3,612.00	
	Teens/Youth Sports - E	\$15,567.39	\$14,910.00	(\$657.39)	
	Teens/Youth Sports - Total	(\$2,105.39)	(\$5,060.00)	\$2,954.61	
Other - Sports					
4-4191	Triathlon - R	\$23,035.00	\$20,000.00	\$3,035.00	
6-4191	Triathlon - E	\$13,596.35	\$13,390.00	(\$206.35)	
	Triathlon - Total	\$9,438.65	\$6,610.00	\$2,828.65	
4-4192	Chum Run - R	\$3,513.00	\$3,500.00	\$13.00	
6-4192	Chum Run - E	\$2,499.13	\$2,600.00	\$100.87	
	Chum Run - Total	\$1,013.87	\$900.00	\$113.87	
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	\$37,493.30	\$25,231.00	\$12,262.30	
6-4264	Aquatics - E	\$30,596.40	\$20,685.00	(\$9,911.40)	
	Aquatics - Total	\$6,896.90	\$4,546.00	\$2,350.90	
4-4265	Skimboarding - R	\$3,038.00	\$3,000.00	\$38.00	
6-4265	Skimboarding - E	\$0.00	\$2,680.00	\$2,680.00	
	Skimboarding - Total	\$3,038.00	\$320.00	\$2,718.00	
4-4266	Youth Sailing - R	\$7,830.00	\$7,400.00	\$430.00	
6-4266	Youth Sailing - E	\$6,304.00	\$5,960.00	(\$344.00)	
	Youth Sailing - Total	\$1,526.00	\$1,440.00	\$86.00	
4-4267	Paddle Sports - R	\$1,040.00	\$2,540.00	(\$1,500.00)	Kayaking
6-4267	Paddle Sports - E	\$832.00	\$2,032.00	\$1,200.00	
	Paddle Sports - Total	\$208.00	\$508.00	(\$300.00)	
	Other - Sports - R	\$77,844.30	\$63,721.00	\$14,123.30	
	Other - Sports - E	\$56,103.14	\$49,877.00	(\$6,226.14)	
	Other - Sports - Total	\$21,741.16	\$13,844.00	\$7,897.16	
General					
4-4291	Dog Nosework - R	\$15,765.00	\$11,000.00	\$4,765.00	
6-4291	Dog Nosework - E	\$10,997.99	\$7,400.00	(\$3,597.99)	
	Dog Nosework - Total	\$4,767.01	\$3,600.00	\$1,167.01	
4-4259	Model Rockets - R	\$890.00	\$320.00	\$570.00	
6-4259	Model Rockets - E	\$420.00	\$200.00	(\$220.00)	
	Model Rockets - Total	\$470.00	\$120.00	\$350.00	
4-4282	Cultural Youth Programs - R	\$9,464.00	\$7,280.00	\$2,184.00	
6-4282	Cultural Youth Programs - E	\$2,180.00	\$3,000.00	\$820.00	
	Cultural Youth Programs - Total	\$7,284.00	\$4,280.00	\$3,004.00	
4-4283	School Age Enrichment - R	\$0.00	\$500.00	(\$500.00)	
4-4283	School Age Enrichment - E	\$0.00	\$300.00	\$300.00	
	School Age Enrichment - Total	\$0.00	\$200.00	(\$800.00)	
	General - R	\$26,119.00	\$19,100.00	\$7,019.00	
	General - E	\$13,597.99	\$10,900.00	(\$2,697.99)	
	General - Total	\$12,521.01	\$8,200.00	\$4,321.01	
Special Cultural Events					
4-4292	Concerts - R	\$0.00	\$1,200.00	(\$1,200.00)	
6-4292	Concerts - E	\$625.00	\$2,400.00	\$1,775.00	
	Concerts - Total	(\$625.00)	(\$1,200.00)	\$575.00	

		Actual	Budgeted	\$ Difference	Notes
4-4293	Music Together - R	(\$1,380.00)	\$360.00	(\$1,740.00)	
6-4293	Music Together - E	\$0.00	\$900.00	\$900.00	
	Music Together - Total	(\$1,380.00)	(\$540.00)	(\$840.00)	
4-4296	New Program Directions - R	\$0.00	\$6,300.00	\$6,300.00	
6-4296	New Program Directions - E	\$0.00	\$5,616.00	\$5,616.00	
	New Program Directions - Total	\$0.00	\$684.00	\$684.00	
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	\$91.08	\$0.00	\$91.08	
	Clam Digging - Total	\$368.92	\$0.00	\$368.92	
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	\$1,380.00	\$0.00	\$1,380.00	
	Canine Sports Sampler - Total	\$920.00	\$0.00	\$920.00	
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	\$4,758.50	\$0.00	\$4,758.50	
6-4296	Pickleball - E	\$1,668.93	\$0.00	\$1,668.93	
	Pickleball - Total	\$3,089.57	\$0.00	\$3,089.57	
4-4296	Reactive Dog Clinic - R	\$2,410.00	\$0.00	\$2,410.00	
6-4296	Reactive Dog Clinic - E	\$1,860.00	\$0.00	\$1,860.00	
	Reactive Dog Clinic -Total	\$550.00	\$0.00	\$550.00	
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	\$360.00	\$0.00	\$360.00	
6-4296	Play Ukulele - E	\$288.00	\$0.00	\$288.00	
	Play Ukulele - Total	\$72.00	\$0.00	\$72.00	
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	\$525.00	\$0.00	\$525.00	
6-4296	CPR & First Aid - E	\$420.00	\$0.00	\$420.00	
	CPR & First Aid - Total	\$105.00	\$0.00	\$105.00	
4-4296	Babysitter Training - R	\$630.00	\$0.00	\$630.00	
6-4296	Babysitter Training - E	\$504.00	\$0.00	\$504.00	
	Babysitter Training - Total	\$126.00	\$0.00	\$126.00	
4-4298	Special Events - R	\$5,140.00	\$4,500.00	\$640.00	Daddy/Daughter Ball &
6-4298	Special Events - E	\$1,744.56	\$3,500.00	\$1,755.44	Mother/Son Day
	Special Events - Total	\$3,395.44	\$1,000.00	\$2,395.44	
	Special Cultural Events - R	\$17,421.50	\$12,360.00	\$5,061.50	
	Special Cultural Events - E	\$9,793.57	\$12,416.00	\$2,622.43	
	Special Cultural Events - Total	\$7,627.93	(\$56.00)	\$7,683.93	
	TOTAL PROGRAM REVENUE	\$143,766.80	\$113,401.00	\$30,365.80	
	TOTAL PROGRAM EXPENSE	\$100,511.04	\$94,310.84	(\$6,200.20)	
	TOTAL PROGRAMS	\$43,255.76	\$19,090.16	\$24,165.60	

	Actual	Budgeted	\$ Difference	Notes
* R = Revenue, **E = Expense				
Maintenance				
Maintenance O & M				
6-2303	Professional Service	\$1,820.18	\$1,150.00	(\$670.18)
6-2331	Dues & Publications	\$0.00	\$200.00	\$200.00
6-2434	Gas & Lube Products	\$4,624.99	\$6,500.00	\$1,875.01
6-2436	Safety Gear	\$80.05	\$1,100.00	\$1,019.95
6-2550	Travel & Vehicle Allowance	\$549.10	\$230.00	(\$319.10)
6-2581	Garden Maint & Hort	\$606.55	\$500.00	(\$106.55)
6-2582	Irrg & Plumb Supplies	\$4,908.58	\$3,500.00	(\$1,408.58)
6-2583	Sport Field Supplies	\$4,607.67	\$10,400.00	\$5,792.33
6-2584	Misc Bld Repair	\$1,600.83	\$3,800.00	\$2,199.17
6-2585	Park Bld Maint/Jan Supp	\$3,469.94	\$6,000.00	\$2,530.06
6-2586	Fertilizer & Turf	\$8,181.87	\$14,000.00	\$5,818.13
6-2610	Playground Maintenance	\$243.54	\$2,000.00	\$1,756.46
6-2647	Refuse Removal	\$4,121.87	\$3,400.00	(\$721.87)
6-2649	Electrical Utilities	\$8,196.22	\$9,400.00	\$1,203.78
6-2650	Alarm System Monitoring	\$391.36	\$400.00	\$8.64
6-2652	Conferences & Training	\$0.00	\$700.00	\$700.00
6-2670	Road & Trail Maintenance	\$1,941.78	\$3,500.00	\$1,558.22
6-2680	Water System Maintenance	\$901.60	\$3,400.00	\$2,498.40
6-2690	Septic	\$0.00	\$2,000.00	\$2,000.00
6-2760	Contract Services	\$0.00	\$500.00	\$500.00
6-2880	Veh & Mach Repair/Parts	\$4,128.85	\$5,333.36	\$1,204.51
6-2881	Veh/Mach In-shop Repair	\$8,305.36	\$4,500.00	(\$3,805.36)
6-2901	Misc Equip Rental	\$0.00	\$100.00	\$100.00
6-2902	Misc. Equipment/Tools	\$96.73	\$600.00	\$503.27
6-2904	Vandalism Repair	\$461.98	\$500.00	\$38.02
6-2905	Sign/Art Work Maintenance	\$0.00	\$300.00	\$300.00
6-2906	Trustland Trails	\$202.18	\$250.00	\$47.82
6-2907	Lakes	\$0.00	\$500.00	\$500.00
	Total Maintenance O & M	\$59,441.23	\$84,763.36	\$25,322.13
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	\$580,148.71	\$543,891.00	\$36,257.71
	TOTAL EXPENSES/TRANSFERS OUT	\$602,774.35	\$630,377.43	\$27,603.08
		(\$22,625.64)	(\$86,486.43)	\$63,860.79

	Actual	Budgeted	\$ Difference	Notes
<i>FUND BALANCES as of August 31, 2018</i>				
M&O FUND	\$272,877.26			
RESERVE FUND	\$218,527.93			
CAPITAL FUND	\$500.64			
BOND FUND	\$177,998.37			
PROPERTY FUND	\$13,484.61			
TOTAL	\$683,388.81			