

SOUTH WHIDBEY PARKS AND RECREATION DISTRICT BUDGET/ACTUAL REPORT

JANUARY - DECEMBER 2018

		Actual	Budgeted	\$ Difference	Notes
Revenue					
Taxes					
4-2110	Property taxes - M & O	\$736,779.56	\$733,640.00	\$3,139.56	
4-2111	Compensating Tax	\$0.00	\$0.00	\$0.00	
4-2200	Timber excise taxes	\$1,437.62	\$600.00	\$837.62	
	Total Taxes	\$738,217.18	\$734,240.00	\$3,977.18	
Other Revenue					
4-8001	Concession income	\$400.00	\$280.00	\$120.00	
4-8003	Park Facility Rental	\$2,859.00	\$1,500.00	\$1,359.00	
4-8005	Other Revenue	\$118.37	\$1,000.00	(\$881.63)	
4-8006	Interest from M & O	\$4,137.06	\$1,300.00	\$2,837.06	
4-8008	Interest from Reserve Fund	\$4,149.84	\$1,100.00	\$3,049.84	
4-8100	Scholarship Donations	\$1,053.00	\$200.00	\$853.00	
4-1002	Advertising	\$0.00	\$100.00	(\$100.00)	
	Total Other Revenue	\$12,717.27	\$5,480.00	\$7,237.27	
Administration					
Expenses					
6-1010	Wages - Director	\$87,066.00	\$87,065.00	(\$1.00)	
6-1012	Wages - Administrator	\$57,868.01	\$57,815.00	(\$53.01)	
6-2010	Maintenance Supervisor	\$77,534.55	\$74,113.00	(\$3,421.55)	
6-2012	Maintenance Wages - PT	\$84,378.94	\$87,666.00	\$3,287.06	
6-4010	Programs Wages - FT	\$59,466.96	\$59,467.00	\$0.04	
6-1201	FICA District's Share	\$6,247.65	\$5,800.00	(\$447.65)	
6-1202	WA SUI	\$689.38	\$800.00	\$110.62	
6-1203	Industrial Ins	\$11,001.96	\$14,000.00	\$2,998.04	
6-1204	Health Ins	\$44,650.42	\$46,236.00	\$1,585.58	
6-1205	Retirement	\$44,691.64	\$45,241.00	\$549.36	
6-1207	Dental Ins	\$3,923.70	\$4,409.00	\$485.30	
6-1208	B&O Tax	\$2,680.33	\$2,000.00	(\$680.33)	
6-1209	Deferred Comp - Employer	\$21,515.78	\$22,545.00	\$1,029.22	
6-1301	Accounting Service	\$2,250.00	\$2,200.00	(\$50.00)	
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	\$21,570.00	(\$1,336.00)	
6-1427	State Audit	\$0.00	\$7,000.00	\$7,000.00	
6-1428	Election Costs	\$4,557.56	\$10,000.00	\$5,442.44	
6-1429	Building Lease	\$4,010.64	\$4,010.64	\$0.00	
6-1530	Office & Photo Supplies	\$4,559.06	\$5,000.00	\$440.94	
6-1531	Dues & Publications	\$1,513.00	\$1,250.00	(\$263.00)	
6-1532	Print & Advertising	\$572.00	\$500.00	(\$72.00)	
6-1533	Uniforms	\$0.00	\$500.00	\$500.00	
6-1535	Contracted Services	\$3,926.11	\$4,024.80	\$98.69	
6-1540	Postage	\$257.19	\$250.00	(\$7.19)	
6-1541	Telephone	\$8,002.17	\$7,500.00	(\$502.17)	
6-1543	Propane	\$2,038.48	\$2,284.56	\$246.08	
6-1550	Travel & Vehicle Allowance	\$1,570.49	\$1,700.00	\$129.51	
6-1552	Conferences & Training	\$1,015.47	\$1,000.00	(\$15.47)	
6-1660	Misc Fees & Charges	\$5,903.99	\$5,500.00	(\$403.99)	
6-1690	Computer Equip & Supplies	\$2,442.06	\$3,000.00	\$557.94	

		Actual	Budgeted	\$ Difference	Notes
6-1691	Office Equipment	\$679.00	\$1,500.00	\$821.00	
6-1692	Volunteer Recognition	\$0.00	\$200.00	\$200.00	
	Total Administration	\$567,918.54	\$588,647.00	\$20,728.46	

Miscellaneous Costs

6-8006	Investment Fee Operations Fund	\$205.25	\$100.00	(\$105.25)	
6-8008	Investment Fees Reserve Fund	\$185.60	\$90.00	(\$95.60)	
	Total Miscellaneous Costs	\$390.85	\$190.00	(\$200.85)	

Programs

Misc. Program Expenses

6-4532	Print & Advertising	\$902.92	\$1,200.00	\$297.08	
6-4534	Program Equipment & Supplies	\$580.40	\$500.00	(\$80.40)	
6-4570	Scholarship Expense	\$530.00	\$500.00	(\$30.00)	
	Total Misc. Program Expenses	\$2,013.32	\$2,200.00	\$186.68	

Adult Sports

4-4113	Adult Basketball - R	\$15.00	\$0.00	\$15.00	
6-4113	Adult Basketball - E	\$0.00	\$0.00	\$0.00	
	Adult Basketball - Total	\$15.00	\$0.00	\$15.00	
4-4114	Adult Softball League - R	\$3,990.00	\$3,750.00	\$240.00	
6-4114	Adult Softball League - E	\$2,062.46	\$2,731.00	(\$668.54)	
	Adult Softball League - Total	\$1,927.54	\$1,019.00	\$908.54	
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	\$544.00	\$256.00	(\$288.00)	
	Open Water Swim Clinics - Total	\$136.00	\$64.00	\$72.00	
	Adult Sports - R	\$8,935.00	\$8,370.00	\$565.00	
	Adult Sports - E	\$6,006.46	\$6,427.00	\$420.54	
	Adult Sports - Total	\$2,928.54	\$1,943.00	\$985.54	

Teens/Youth Sports

4-4131	Tennis Classes - R	\$5,486.00	\$4,500.00	\$986.00	
6-4131	Tennis Classes - E	\$4,428.80	\$3,600.00	(\$828.80)	
	Tennis Classes - Total	\$1,057.20	\$900.00	\$157.20	
4-4132	Youth Basketball - R	\$19,590.16	\$13,000.00	\$6,590.16	
6-4132	Youth Basketball - E	\$11,908.78	\$10,700.00	(\$1,208.78)	
	Youth Basketball - Total	\$7,681.38	\$2,300.00	\$7,798.94	
4-4133	Contract Sports - R	\$1,263.65	\$1,250.00	\$13.65	
6-4133	Contract Sports - E	\$0.00	\$0.00	\$0.00	
	Contract Sports - Total	\$1,263.65	\$1,250.00	\$13.65	
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	\$1,294.00	\$1,000.00	\$294.00	
6-4136	Indoor Soccer - E	\$720.80	\$800.00	(\$79.20)	
	Indoor Soccer - Total	\$573.20	\$200.00	\$373.20	
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	

		Actual	Budgeted	\$ Difference	Notes
4-4260	Volley Kids - R	\$960.00	\$0.00	\$960.00	
6-4260	Volley Kids - E	<u>\$768.00</u>	<u>\$0.00</u>	<u>(\$768.00)</u>	
	Volley Kids - Total	\$192.00	\$0.00	\$192.00	
4-4140	Youth Running - R	\$100.00	\$0.00	\$100.00	
6-4140	Youth Running - E	<u>\$180.00</u>	<u>\$0.00</u>	<u>(\$180.00)</u>	
	Youth Running - Total	<u>(\$80.00)</u>	\$0.00	<u>(\$80.00)</u>	
4-4263	Archery - R	\$1,365.00	\$3,200.00	<u>(\$1,835.00)</u>	
6-4263	Archery - E	<u>\$1,066.00</u>	<u>\$2,560.00</u>	<u>\$1,494.00</u>	
	Archery - Total	\$299.00	\$640.00	<u>(\$341.00)</u>	
	Teens/Youth Sports - R	\$33,909.81	\$25,200.00	\$8,709.81	
	Teens/Youth Sports - E	<u>\$22,149.18</u>	<u>\$19,460.00</u>	<u>(\$2,689.18)</u>	
	Teens/Youth Sports - Total	\$11,760.63	\$5,740.00	\$6,020.63	
Other - Sports					
4-4191	Triathlon - R	\$23,340.00	\$20,000.00	\$3,340.00	
6-4191	Triathlon - E	<u>\$16,316.99</u>	<u>\$15,700.00</u>	<u>(\$616.99)</u>	
	Triathlon - Total	\$7,023.01	\$4,300.00	\$2,723.01	
4-4192	Chum Run - R	\$3,513.00	\$3,500.00	\$13.00	
6-4192	Chum Run - E	<u>\$2,499.13</u>	<u>\$2,600.00</u>	<u>\$100.87</u>	
	Chum Run - Total	\$1,013.87	\$900.00	\$113.87	
4-4199	Other Sports - R	\$2,525.00	\$2,750.00	<u>(\$225.00)</u>	Polar Bear Dive
6-4199	Other Sports - E	<u>\$2,275.26</u>	<u>\$2,530.00</u>	<u>\$254.74</u>	
	Other Sports - Total	\$249.74	\$220.00	\$29.74	
4-4264	Aquatics - R	\$37,475.30	\$25,231.00	\$12,244.30	
6-4264	Aquatics - E	<u>\$30,596.40</u>	<u>\$20,685.00</u>	<u>(\$9,911.40)</u>	
	Aquatics - Total	\$6,878.90	\$4,546.00	\$2,332.90	
4-4265	Skimboarding - R	\$3,038.00	\$3,000.00	\$38.00	
6-4265	Skimboarding - E	<u>\$2,416.00</u>	<u>\$2,680.00</u>	<u>\$264.00</u>	
	Skimboarding - Total	\$622.00	\$320.00	\$302.00	
4-4266	Youth Sailing - R	\$7,830.00	\$7,400.00	\$430.00	
6-4266	Youth Sailing - E	<u>\$6,304.00</u>	<u>\$5,960.00</u>	<u>(\$344.00)</u>	
	Youth Sailing - Total	\$1,526.00	\$1,440.00	\$86.00	
4-4267	Paddle Sports - R	\$1,040.00	\$2,540.00	<u>(\$1,500.00)</u>	Kayaking
6-4267	Paddle Sports - E	<u>\$832.00</u>	<u>\$2,032.00</u>	<u>\$1,200.00</u>	
	Paddle Sports - Total	\$208.00	\$508.00	<u>(\$300.00)</u>	
	Other - Sports - R	\$78,761.30	\$64,421.00	\$14,340.30	
	Other - Sports - E	<u>\$61,239.78</u>	<u>\$52,187.00</u>	<u>(\$9,052.78)</u>	
	Other - Sports - Total	\$17,521.52	\$12,234.00	\$5,287.52	
General					
4-4291	Dog Nosework - R	\$22,340.00	\$18,000.00	\$4,340.00	
6-4291	Dog Nosework - E	<u>\$18,477.99</u>	<u>\$14,440.00</u>	<u>(\$4,037.99)</u>	
	Dog Nosework - Total	\$3,862.01	\$3,560.00	\$302.01	
4-4259	Model Rockets - R	\$890.00	\$320.00	\$570.00	
6-4259	Model Rockets - E	<u>\$435.21</u>	<u>\$200.00</u>	<u>(\$235.21)</u>	
	Model Rockets - Total	\$454.79	\$120.00	\$334.79	
4-4282	Cultural Youth Programs - R	\$9,964.00	\$7,500.00	\$2,464.00	
6-4282	Cultural Youth Programs - E	<u>\$7,931.20</u>	<u>\$6,000.00</u>	<u>(\$1,931.20)</u>	
	Cultural Youth Programs - Total	\$2,032.80	\$1,500.00	\$532.80	
4-4283	School Age Enrichment - R	\$0.00	\$500.00	<u>(\$500.00)</u>	
4-4283	School Age Enrichment - E	<u>\$0.00</u>	<u>\$300.00</u>	<u>\$300.00</u>	
	School Age Enrichment - Total	\$0.00	\$200.00	<u>(\$800.00)</u>	
4-4253	Play Gym - R	\$0.00	\$540.00	<u>(\$540.00)</u>	
6-4253	Play Gym - E	<u>\$0.00</u>	<u>\$300.00</u>	<u>\$300.00</u>	
	Play Gym - Total	\$0.00	\$240.00	<u>(\$240.00)</u>	
	General - R	\$33,194.00	\$26,860.00	\$6,334.00	
	General - E	<u>\$26,844.40</u>	<u>\$21,240.00</u>	<u>(\$5,604.40)</u>	
	General - Total	\$6,349.60	\$5,620.00	\$729.60	

		Actual	Budgeted	\$ Difference	Notes
Special Cultural Events					
4-4292	Concerts - R	\$0.00	\$1,200.00	(\$1,200.00)	
6-4292	Concerts - E	\$825.00	\$2,400.00	\$1,575.00	
	Concerts - Total	(\$825.00)	(\$1,200.00)	\$375.00	
4-4293	Music Together - R	(\$1,380.00)	\$2,400.00	(\$3,780.00)	
6-4293	Music Together - E	\$0.00	\$1,940.00	\$1,940.00	
	Music Together - Total	(\$1,380.00)	\$460.00	(\$1,840.00)	
4-4296	New Program Directions - R	\$0.00	\$10,825.00	\$10,825.00	
6-4296	New Program Directions - E	\$0.00	\$8,676.00	\$8,676.00	
	New Program Directions - Total	\$0.00	\$2,149.00	\$2,149.00	
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	\$240.00	\$0.00	\$240.00	
	Canine Games in Park - Total	\$60.00	\$0.00	\$60.00	
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	\$1,700.00	\$0.00	\$1,700.00	
6-4296	Canine Good Citizen - E	\$1,520.00	\$0.00	\$1,520.00	
	Canine Good Citizen - Total	\$180.00	\$0.00	\$180.00	
4-4296	Canine Sports Sampler - R	\$3,100.00	\$0.00	\$3,100.00	
6-4296	Canine Sports Sampler - E	\$2,500.00	\$0.00	\$2,500.00	
	Canine Sports Sampler - Total	\$600.00	\$0.00	\$600.00	
4-4296	Drip Irrigation - R	\$20.00	\$0.00	\$20.00	
6-4296	Drip Irrigation - E	\$0.00	\$0.00	\$0.00	
	Drip Irrigation - Total	\$20.00	\$0.00	\$20.00	
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	\$8,095.50	\$0.00	\$8,095.50	
6-4296	Pickleball - E	\$3,341.53	\$0.00	\$3,341.53	
	Pickleball - Total	\$4,753.97	\$0.00	\$4,753.97	
4-4296	Reactive Dog Clinic - R	\$2,810.00	\$0.00	\$2,810.00	
6-4296	Reactive Dog Clinic - E	\$2,260.00	\$0.00	\$2,260.00	
	Reactive Dog Clinic -Total	\$550.00	\$0.00	\$550.00	
4-4296	Junior Cheer - R	\$2,080.00	\$0.00	\$2,080.00	
6-4296	Junior Cheer - E	\$1,604.00	\$0.00	\$1,604.00	
	Junior Cheer - Total	\$476.00	\$0.00	\$476.00	
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	Ultimate Frisbee - R	\$180.00	\$0.00	\$180.00	
6-4296	Ultimate Frisbee - E	\$10.00	\$0.00	\$10.00	
	Ultimate Frisbee - Total	\$170.00	\$0.00	\$170.00	
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	

		Actual	Budgeted	\$ Difference	Notes
4-4296	Reading with Rover - R	\$1,380.00	\$0.00	\$1,380.00	
6-4296	Reading with Rover - E	<u>\$836.00</u>	<u>\$0.00</u>	<u>\$836.00</u>	
	Reading with Rover - Total	\$544.00	\$0.00	\$544.00	
4-4296	Sloth Army Runners - R	\$150.00	\$0.00	\$150.00	
6-4296	Sloth Army Runners - E	<u>\$120.00</u>	<u>\$0.00</u>	<u>\$120.00</u>	
	Sloth Army Runners - Total	\$30.00	\$0.00	\$30.00	
4-4296	Babysitter Training - R	\$630.00	\$0.00	\$630.00	
6-4296	Babysitter Training - E	<u>\$504.00</u>	<u>\$0.00</u>	<u>\$504.00</u>	
	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	<u>\$2,141.55</u>	<u>\$3,500.00</u>	<u>\$1,358.45</u>	Mother/Son Day
	Special Events - Total	\$2,998.45	\$1,000.00	\$1,998.45	
	Special Cultural Events - R	\$26,088.50	\$18,925.00	\$7,163.50	
	Special Cultural Events - E	\$17,193.16	\$16,516.00	(\$677.16)	
	Special Cultural Events - Total	\$8,895.34	\$2,409.00	\$6,486.34	
	TOTAL PROGRAM REVENUE	\$180,888.61	\$143,776.00	\$37,112.61	
	TOTAL PROGRAM EXPENSE	<u>\$135,446.30</u>	<u>\$118,030.00</u>	<u>(\$17,416.30)</u>	
	TOTAL PROGRAMS	\$45,442.31	\$25,746.00	\$19,696.31	

* R = Revenue, **E = Expense

Maintenance

Maintenance O & M

6-2303	Professional Service	\$1,820.18	\$4,000.00	\$2,179.82	
6-2331	Dues & Publications	\$141.97	\$200.00	\$58.03	
6-2434	Gas & Lube Products	\$8,388.73	\$10,000.00	\$1,611.27	
6-2436	Safety Gear	\$1,196.20	\$1,200.00	\$3.80	
6-2550	Travel & Vehicle Allowance	\$723.90	\$500.00	(\$223.90)	
6-2581	Garden Maint & Hort	\$1,781.21	\$2,500.00	\$718.79	
6-2582	Irrg & Plumb Supplies	\$4,991.00	\$5,000.00	\$9.00	
6-2583	Sport Field Supplies	\$15,523.16	\$22,000.00	\$6,476.84	
6-2584	Misc Bld Repair	\$3,326.54	\$6,000.00	\$2,673.46	
6-2585	Park Bld Maint/Jan Supp	\$6,696.22	\$7,500.00	\$803.78	
6-2586	Fertilizer & Turf	\$17,494.24	\$20,000.00	\$2,505.76	
6-2610	Playground Maintenance	\$9,089.56	\$6,000.00	(\$3,089.56)	
6-2647	Refuse Removal	\$5,997.77	\$5,000.00	(\$997.77)	
6-2649	Electrical Utilities	\$11,640.22	\$12,500.00	\$859.78	
6-2650	Alarm System Monitoring	\$587.04	\$600.00	\$12.96	
6-2652	Conferences & Training	\$444.27	\$1,200.00	\$755.73	
6-2670	Road & Trail Maintenance	\$15,736.13	\$7,500.00	(\$8,236.13)	
6-2680	Water System Maintenance	\$1,413.60	\$5,500.00	\$4,086.40	
6-2690	Septic	\$2,342.49	\$4,000.00	\$1,657.51	
6-2760	Contract Services	\$0.00	\$500.00	\$500.00	
6-2880	Veh & Mach Repair/Parts	\$7,150.94	\$8,000.00	\$849.06	
6-2881	Veh/Mach In-shop Repair	\$15,314.25	\$8,000.00	(\$7,314.25)	
6-2901	Misc Equip Rental	\$0.00	\$500.00	\$500.00	
6-2902	Misc. Equipment/Tools	\$1,134.82	\$1,500.00	\$365.18	
6-2904	Vandalism Repair	\$461.98	\$1,000.00	\$538.02	
6-2905	Sign/Art Work Maintenance	\$375.00	\$300.00	(\$75.00)	
6-2906	Trustland Trails	\$202.18	\$500.00	\$297.82	
6-2907	Lakes	<u>\$0.00</u>	<u>\$500.00</u>	<u>\$500.00</u>	
	Total Maintenance O & M	\$133,973.60	\$142,000.00	\$8,026.40	

		Actual	Budgeted	\$ Difference	Notes
Capital					
	Capital Equipment/Projects	\$2,043.91	\$11,000.00	\$8,956.09	
	Project Account Expenses	\$0.00	\$0.00	\$0.00	
	Truck Loan Payment	\$3,537.95	\$3,537.95	\$0.00	
	Property Payment	\$28,796.18	\$28,796.18	\$0.00	
	Capital Loan Payments	\$51,810.16	\$51,810.16	\$0.00	
	Total Capital	\$86,188.20	\$95,144.29	\$8,956.09	
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	\$18,434.00	\$18,434.00	\$0.00	
TOTAL REVENUE/TRANSFERS IN		\$931,823.06	\$883,496.00	\$48,327.06	
TOTAL EXPENSES/TRANSFERS OUT		\$942,351.49	\$962,445.29	\$20,093.80	
		(\$10,528.43)	(\$78,949.29)	\$68,420.86	

FUND BALANCES as of December 31, 2018	
M&O FUND	\$283,367.33
RESERVE FUND	\$234,861.46
CAPITAL FUND	\$500.64
BOND FUND	\$53,964.22
PROPERTY FUND	\$211,120.61
TOTAL	\$783,814.26