

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

JANUARY - FEBRUARY 2019

		Actual	Budgeted	\$ Difference	Notes
Revenue					
Taxes					
4-2110	Property taxes - M & O	\$33,143.85	\$16,053.38	\$17,090.47	
4-2111	Compensating Tax	\$0.00	\$0.00	\$0.00	
4-2200	Timber excise taxes	\$0.00	\$0.00	\$0.00	
	Total Taxes	\$33,143.85	\$16,053.38	\$17,090.47	
Other Revenue					
4-8001	Concession income	\$0.00	\$0.00	\$0.00	
4-8003	Park Facility Rental	\$70.00	\$60.00	\$10.00	
4-8005	Other Revenue	\$0.00	\$0.00	\$0.00	
4-8006	Interest from M & O	\$712.63	\$425.00	\$287.63	
4-8008	Interest from Reserve Fund	\$890.46	\$450.00	\$440.46	
4-8100	Scholarship Donations	\$0.00	\$0.00	\$0.00	
4-1002	Advertising	\$0.00	\$0.00	\$0.00	
	Total Other Revenue	\$1,673.09	\$935.00	\$738.09	
Administration					
Expenses					
6-1010	Wages - Director	\$15,260.16	\$15,260.00	(\$0.16)	
6-1012	Wages - Administrator	\$9,412.68	\$9,412.66	(\$0.02)	
6-2010	Maintenance Supervisor	\$12,990.00	\$12,990.00	\$0.00	
6-2012	Maintenance Wages - PT	\$13,905.58	\$18,795.00	\$4,889.42	
6-4010	Programs Wages - FT	\$10,422.84	\$10,422.80	(\$0.04)	
6-1201	FICA District's Share	\$1,090.81	\$950.00	(\$140.81)	
6-1202	WA SUI	\$158.52	\$170.00	\$11.48	
6-1203	Industrial Ins	\$2,553.78	\$3,250.00	\$696.22	
6-1204	Health Ins	\$7,484.29	\$6,804.00	(\$680.29)	
6-1205	Retirement	\$7,705.09	\$8,362.80	\$657.71	
6-1207	Dental Ins	\$722.70	\$734.80	\$12.10	
6-1208	B&O Tax	\$432.54	\$433.00	\$0.46	
6-1209	Deferred Comp - Employer	\$3,714.89	\$4,146.70	\$431.81	
6-1301	Accounting Service	\$0.00	\$0.00	\$0.00	
6-1302	Legal Service	\$0.00	\$0.00	\$0.00	
6-1303	Professional Service	\$458.96	\$0.00	(\$458.96)	
6-1426	Fire & Liability Insurance	\$25.00	\$125.00	\$100.00	
6-1427	State Audit	\$0.00	\$0.00	\$0.00	
6-1428	Election Costs	\$0.00	\$0.00	\$0.00	
6-1429	Building Lease	\$668.44	\$668.80	\$0.36	
6-1530	Office & Photo Supplies	\$746.75	\$833.40	\$86.65	
6-1531	Dues & Publications	\$556.00	\$164.00	(\$392.00)	
6-1532	Print & Advertising	\$75.00	\$250.00	\$175.00	
6-1533	Uniforms	\$0.00	\$0.00	\$0.00	
6-1535	Contracted Services	\$832.16	\$906.70	\$74.54	
6-1540	Postage	\$50.00	\$50.00	\$0.00	
6-1541	Telephone	\$1,728.36	\$2,000.00	\$271.64	
6-1543	Propane	\$488.29	\$600.00	\$111.71	
6-1550	Travel & Vehicle Allowance	\$270.35	\$250.00	(\$20.35)	
6-1552	Conferences & Training	\$404.90	\$800.00	\$395.10	
6-1660	Misc Fees & Charges	\$880.74	\$750.00	(\$130.74)	
6-1690	Computer Equip & Supplies	\$986.93	\$2,060.00	\$1,073.07	

		Actual	Budgeted	\$ Difference	Notes
6-1691	Office Equipment	\$0.00	\$0.00	\$0.00	
6-1692	Volunteer Recognition	\$0.00	\$0.00	\$0.00	
	Total Administration	\$94,025.76	\$101,189.66	\$7,163.90	
Miscellaneous Costs					
6-8006	Investment Fee Operations Fund	\$0.00	\$29.00	\$29.00	
6-8008	Investment Fees Reserve Fund	\$0.00	\$28.00	\$28.00	
	Total Miscellaneous Costs	\$0.00	\$57.00	\$57.00	
Programs					
Misc. Program Expenses					
6-4532	Print & Advertising	\$216.32	\$350.00	\$133.68	
6-4534	Program Equipment & Supplies	\$71.72	\$100.00	\$28.28	
6-4570	Scholarship Expense	\$22.50	\$300.00	\$277.50	
	Total Misc. Program Expenses	\$310.54	\$750.00	\$439.46	
Adult Sports					
4-4119	Pickleball - R	\$1,850.00	\$1,340.00	\$510.00	
6-4119	Pickleball - E	\$1,125.00	\$1,250.00	(\$125.00)	
	Pickleball - Total	\$725.00	\$90.00	\$385.00	
	Adult Sports - R	\$1,850.00	\$1,340.00	\$510.00	
	Adult Sports - E	\$1,125.00	\$1,250.00	\$125.00	
	Adult Sports - Total	\$725.00	\$90.00	\$635.00	
Teens/Youth Sports					
4-4132	Youth Basketball - R	\$1,497.50	\$600.00	\$897.50	
6-4132	Youth Basketball - E	\$4,728.98	\$7,000.00	\$2,271.02	
	Youth Basketball - Total	(\$3,231.48)	(\$6,400.00)	(\$1,373.52)	
4-4136	Indoor Soccer - R	\$342.00	\$400.00	(\$58.00)	
6-4136	Indoor Soccer - E	\$608.00	\$400.00	\$208.00	
	Indoor Soccer - Total	(\$266.00)	\$0.00	(\$266.00)	
4-4140	Youth Running - R	\$50.00	\$0.00	\$50.00	
6-4140	Youth Running - E	\$0.00	\$0.00	\$0.00	
	Youth Running - Total	\$50.00	\$0.00	\$50.00	
	Teens/Youth Sports - R	\$1,889.50	\$1,000.00	\$889.50	
	Teens/Youth Sports - E	\$5,336.98	\$7,400.00	\$2,063.02	
	Teens/Youth Sports - Total	(\$3,447.48)	(\$6,400.00)	\$2,952.52	
Other - Sports					
4-4191	Triathlon - R	\$0.00	\$0.00	\$0.00	
6-4191	Triathlon - E	\$150.00	\$400.00	\$250.00	
	Triathlon - Total	(\$150.00)	(\$400.00)	\$250.00	
4-4199	Other Sports - R	\$2,260.00	\$1,700.00	\$560.00	Polar Bear Dive
6-4199	Other Sports - E	\$1,490.81	\$2,275.00	\$784.19	
	Other Sports - Total	\$769.19	(\$575.00)	\$1,344.19	
	Other - Sports - R	\$2,260.00	\$1,700.00	\$560.00	
	Other - Sports - E	\$1,640.81	\$2,675.00	\$1,034.19	
	Other - Sports - Total	\$619.19	(\$975.00)	\$1,594.19	
General					
4-4291	Dog Nosework - R	\$4,400.00	\$2,700.00	\$1,700.00	
6-4291	Dog Nosework - E	\$0.00	\$0.00	\$0.00	
	Dog Nosework - Total	\$4,400.00	\$2,700.00	\$1,700.00	
4-4282	Cultural Youth Programs - R	\$300.00	\$0.00	\$300.00	
6-4282	Cultural Youth Programs - E	\$0.00	\$0.00	\$0.00	
	Cultural Youth Programs - Total	\$300.00	\$0.00	\$300.00	

		Actual	Budgeted	\$ Difference	Notes
General - R		\$4,700.00	\$2,700.00	\$2,000.00	
General - E		\$0.00	\$0.00	\$0.00	
General - Total		\$4,700.00	\$2,700.00	\$2,000.00	
Special Cultural Events					
4-4296	New Program Directions - R	\$0.00	\$1,200.00	\$1,200.00	
6-4296	New Program Directions - E	\$0.00	\$500.00	\$500.00	
	New Program Directions - Total	\$0.00	\$700.00	\$700.00	
4-4296	Canine Good Citizen - R	\$300.00	\$0.00	\$300.00	
6-4296	Canine Good Citizen - E	\$0.00	\$0.00	\$0.00	
	Canine Good Citizen - Total	\$300.00	\$0.00	\$300.00	
4-4296	Canine Sports Sampler - R	\$1,300.00	\$0.00	\$1,300.00	
6-4296	Canine Sports Sampler - E	\$0.00	\$0.00	\$0.00	
	Canine Sports Sampler - Total	\$1,300.00	\$0.00	\$1,300.00	
4-4296	Ultimate Frisbee - R	\$575.00	\$0.00	\$575.00	
6-4296	Ultimate Frisbee - E	\$0.00	\$0.00	\$0.00	
	Ultimate Frisbee - Total	\$575.00	\$0.00	\$575.00	
4-4296	Reading with Rover - R	\$780.00	\$0.00	\$780.00	
6-4296	Reading with Rover - E	\$912.00	\$0.00	\$912.00	
	Reading with Rover - Total	(\$132.00)	\$0.00	(\$132.00)	
4-4296	Drip Irrigation - R	\$36.00	\$0.00	\$36.00	
6-4296	Drip Irrigation - E	\$0.00	\$0.00	\$0.00	
	Drip Irrigation - Total	\$36.00	\$0.00	\$36.00	
4-4298	Special Events - R	\$2,160.00	\$2,600.00	(\$440.00)	Daddy/Daughter Ball &
6-4298	Special Events - E	\$1,459.35	\$2,500.00	\$1,040.65	Mother/Son Day
	Special Events - Total	\$700.65	\$100.00	\$600.65	
	Special Cultural Events - R	\$5,151.00	\$3,800.00	\$1,351.00	
	Special Cultural Events - E	\$2,371.35	\$3,000.00	\$628.65	
	Special Cultural Events - Total	\$2,779.65	\$800.00	\$1,979.65	
	TOTAL PROGRAM REVENUE	\$15,850.50	\$10,540.00	\$5,310.50	
	TOTAL PROGRAM EXPENSE	\$10,784.68	\$15,075.00	\$4,290.32	
	TOTAL PROGRAMS	\$5,065.82	(\$4,535.00)	\$9,600.82	

* R = Revenue, **E = Expense

Maintenance

Maintenance O & M

6-2303	Professional Service	\$20.00	\$0.00	(\$20.00)	
6-2331	Dues & Publications	\$0.00	\$0.00	\$0.00	
6-2434	Gas & Lube Products	\$457.26	\$1,000.00	\$542.74	
6-2436	Safety Gear	\$389.77	\$400.00	\$10.23	
6-2550	Travel & Vehicle Allowance	\$65.25	\$270.00	\$204.75	
6-2581	Garden Maint & Hort	\$0.00	\$2,000.00	\$2,000.00	
6-2582	Irrg & Plumb Supplies	\$0.00	\$0.00	\$0.00	
6-2583	Sport Field Supplies	\$0.00	\$2,000.00	\$2,000.00	
6-2584	Misc Bld Repair	\$57.38	\$1,330.00	\$1,272.62	
6-2585	Park Bld Maint/Jan Supp	\$416.96	\$1,100.00	\$683.04	
6-2586	Fertilizer & Turf	\$2,132.46	\$2,500.00	\$367.54	
6-2610	Playground Maintenance	\$0.00	\$0.00	\$0.00	
6-2647	Refuse Removal	\$871.62	\$1,090.00	\$218.38	
6-2649	Electrical Utilities	\$1,653.01	\$2,200.00	\$546.99	
6-2650	Alarm System Monitoring	\$97.84	\$100.00	\$2.16	
6-2652	Conferences & Training	\$934.23	\$1,500.00	\$565.77	
6-2670	Road & Trail Maintenance	\$2,351.92	\$1,500.00	(\$851.92)	
6-2680	Water System Maintenance	\$69.00	\$200.00	\$131.00	
6-2690	Septic	\$0.00	\$0.00	\$0.00	

		Actual	Budgeted	\$ Difference	Notes
6-2760	Contract Services	\$0.00	\$0.00	\$0.00	
6-2880	Veh & Mach Repair/Parts	\$641.07	\$400.00	(\$241.07)	
6-2881	Veh/Mach In-shop Repair	\$859.83	\$500.00	(\$359.83)	
6-2901	Misc Equip Rental	\$0.00	\$0.00	\$0.00	
6-2902	Misc. Equipment/Tools	\$828.15	\$200.00	(\$628.15)	
6-2904	Vandalism Repair	\$0.00	\$0.00	\$0.00	
6-2905	Sign/Art Work Maintenance	\$0.00	\$0.00	\$0.00	
6-2906	Trustland Trails	\$0.00	\$0.00	\$0.00	
6-2907	Lakes	\$0.00	\$0.00	\$0.00	
	Total Maintenance O & M	\$11,845.75	\$18,290.00	\$6,444.25	
Capital					
	Capital Equipment/Projects	\$15,000.00	\$18,500.00	\$3,500.00	
	Project Account Expenses	\$0.00	\$0.00	\$0.00	
	Property Payment	\$0.00	\$0.00	\$0.00	
	Capital Loan Payments	\$5,857.34	\$5,857.34	\$0.00	
	Total Capital	\$20,857.34	\$24,357.34	\$3,500.00	
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	\$9,325.00	\$9,325.00	\$0.00	
	TOTAL REVENUE/TRANSFERS IN	\$50,667.44	\$27,528.38	\$23,139.06	
	TOTAL EXPENSES/TRANSFERS OUT	\$146,838.53	\$168,294.00	\$21,455.47	
		(\$96,171.09)	(\$140,765.62)	\$44,594.53	

FUND BALANCES as of Feburary 28, 2019	
M&O FUND	\$186,222.40
RESERVE FUND	\$245,076.92
CAPITAL FUND	\$500.64
BOND FUND	\$62,442.01
PROPERTY FUND	\$211,120.61
TOTAL	\$705,362.58