

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

JANUARY - SEPTEMBER 2019

		Actual	Budgeted	\$ Difference	Notes
Revenue					
Taxes					
4-2110	Property taxes - M & O	\$555,170.22	\$548,354.82	\$6,815.40	
4-2111	Compensating Tax	\$0.00	\$0.00	\$0.00	
4-2200	Timber excise taxes	\$522.52	\$600.00	(\$77.48)	
	Total Taxes	\$555,692.74	\$548,954.82	\$6,737.92	
Other Revenue					
4-8001	Concession income	\$400.00	\$400.00	\$0.00	
4-8003	Park Facility Rental	\$2,098.50	\$2,400.00	(\$301.50)	
4-8005	Other Revenue	\$90.30	\$500.00	(\$409.70)	
4-8006	Interest from M & O	\$3,738.84	\$2,575.00	\$1,163.84	
4-8008	Interest from Reserve Fund	\$3,752.11	\$2,500.00	\$1,252.11	
4-8100	Scholarship Donations	\$240.00	\$125.00	\$115.00	
4-1002	Advertising	\$0.00	\$0.00	\$0.00	
	Total Other Revenue	\$10,319.75	\$8,500.00	\$1,819.75	
Administration					
Expenses					
6-1010	Wages - Director	\$68,670.72	\$68,670.00	(\$0.72)	
6-1012	Wages - Administrator	\$42,357.06	\$42,356.97	(\$0.09)	
6-2010	Maintenance Supervisor	\$58,455.00	\$58,455.00	\$0.00	
6-2012	Maintenance Wages - PT	\$76,928.49	\$84,577.50	\$7,649.01	
6-4010	Programs Wages - FT	\$46,902.78	\$46,902.78	\$0.00	
6-1201	FICA District's Share	\$5,389.98	\$4,225.00	(\$1,164.98)	
6-1202	WA SUI	\$674.80	\$680.00	\$5.20	
6-1203	Industrial Ins	\$8,322.52	\$9,750.00	\$1,427.48	
6-1204	Health Ins	\$36,346.27	\$36,682.00	\$335.73	
6-1205	Retirement	\$35,868.78	\$37,632.74	\$1,763.96	
6-1207	Dental Ins	\$3,095.70	\$3,306.74	\$211.04	
6-1208	B&O Tax	\$2,493.16	\$2,133.00	(\$360.16)	
6-1209	Deferred Comp - Employer	\$17,323.88	\$18,660.01	\$1,336.13	
6-1210	Family & Medical Leave	\$496.77	\$678.00	\$181.23	
6-1301	Accounting Service	\$2,200.00	\$2,300.00	\$100.00	
6-1302	Legal Service	\$0.00	\$500.00	\$500.00	
6-1303	Professional Service	\$4,828.48	\$5,000.00	\$171.52	
6-1426	Fire & Liability Insurance	\$25,328.00	\$23,593.00	(\$1,735.00)	
6-1427	State Audit	\$0.00	\$0.00	\$0.00	
6-1428	Election Costs	\$0.00	\$0.00	\$0.00	
6-1429	Building Lease	\$3,007.98	\$3,008.34	\$0.36	
6-1530	Office & Photo Supplies	\$2,904.59	\$3,750.02	\$845.43	
6-1531	Dues & Publications	\$1,315.00	\$660.00	(\$655.00)	
6-1532	Print & Advertising	\$75.00	\$500.00	\$425.00	
6-1533	Uniforms	\$0.00	\$500.00	\$500.00	
6-1535	Contracted Services	\$3,746.82	\$4,080.01	\$333.19	
6-1540	Postage	\$52.72	\$200.00	\$147.28	
6-1541	Telephone	\$5,805.38	\$6,200.00	\$394.62	
6-1543	Propane	\$1,380.31	\$1,800.00	\$419.69	
6-1550	Travel & Vehicle Allowance	\$458.70	\$850.00	\$391.30	
6-1552	Conferences & Training	\$1,104.05	\$1,800.00	\$695.95	
6-1660	Misc Fees & Charges	\$5,028.00	\$4,600.00	(\$428.00)	

		Actual	Budgeted	\$ Difference	Notes
6-1690	Computer Equip & Supplies	\$4,337.38	\$3,928.00	(\$409.38)	
6-1691	Office Equipment	\$441.59	\$500.00	\$58.41	
6-1692	Volunteer Recognition	\$21.74	\$100.00	\$78.26	
	Total Administration	\$465,361.65	\$478,579.11	\$13,217.46	

Miscellaneous Costs

6-8006	Investment Fee Operations Fund	\$0.00	\$148.00	\$148.00	
6-8008	Investment Fees Reserve Fund	\$0.00	\$135.00	\$135.00	
	Total Miscellaneous Costs	\$0.00	\$283.00	\$283.00	

Programs

Misc. Program Expenses

6-4532	Print & Advertising	\$1,066.13	\$1,210.00	\$143.87	
6-4534	Program Equipment & Supplies	\$71.72	\$1,000.00	\$928.28	
6-4570	Scholarship Expense	\$258.00	\$1,350.00	\$1,092.00	
	Total Misc. Program Expenses	\$1,395.85	\$3,560.00	\$2,164.15	

Adult Sports

4-4114	Adult Softball League - R	\$4,026.00	\$4,000.00	\$26.00	
6-4114	Adult Softball League - E	\$2,949.36	\$2,800.00	\$149.36	
	Adult Softball League - Total	\$1,076.64	\$1,200.00	(\$123.36)	
4-4118	Adult Sailing - R	\$1,750.00	\$4,000.00	(\$2,250.00)	
6-4118	Adult Sailing - E	\$1,400.00	\$3,200.00	(\$1,800.00)	
	Adult Sailing - Total	\$350.00	\$800.00	(\$4,050.00)	
4-4119	Pickleball - R	\$11,896.00	\$6,005.00	\$5,891.00	
6-4119	Pickleball - E	\$4,864.23	\$5,625.00	(\$760.77)	
	Pickleball - Total	\$7,031.77	\$380.00	\$5,130.23	
	Adult Sports - R	\$17,672.00	\$14,005.00	\$3,667.00	
	Adult Sports - E	\$9,213.59	\$11,625.00	\$2,411.41	
	Adult Sports - Total	\$8,458.41	\$2,380.00	\$6,078.41	

Teens/Youth Sports

4-4131	Tennis Classes - R	\$5,890.00	\$4,500.00	\$1,390.00	
6-4131	Tennis Classes - E	\$4,704.00	\$3,000.00	(\$1,704.00)	
	Tennis Classes - Total	\$1,186.00	\$1,500.00	(\$314.00)	
4-4132	Youth Basketball - R	\$3,692.50	\$1,100.00	\$2,592.50	
6-4132	Youth Basketball - E	\$7,185.08	\$9,950.00	\$2,764.92	
	Youth Basketball - Total	(\$3,492.58)	(\$8,850.00)	(\$172.42)	
4-4133	Contract Sports - R	\$191.00	\$0.00	\$191.00	
6-4133	Contract Sports - E	\$191.00	\$0.00	(\$191.00)	
	Contract Sports - Total	\$0.00	\$0.00	\$382.00	
4-4135	Falcon Programs - R	\$0.00	\$1,500.00	(\$1,500.00)	
6-4135	Falcon Programs - E	\$0.00	\$1,240.00	\$1,240.00	
	Falcon Programs - Total	\$0.00	\$260.00	(\$260.00)	
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)	
4-4138	Youth Baseball - R	\$1,460.00	\$1,750.00	(\$290.00)	
6-4138	Youth Baseball - E	\$1,076.80	\$1,400.00	(\$323.20)	
	Youth Baseball - Total	\$383.20	\$350.00	\$33.20	
4-4260	Volley Kids - R	\$1,332.00	\$1,000.00	\$332.00	
6-4260	Volley Kids - E	\$1,056.00	\$800.00	(\$256.00)	
	Volley Kids - Total	\$276.00	\$200.00	\$76.00	
4-4263	Archery - R	\$2,080.00	\$1,300.00	\$780.00	
6-4263	Archery - E	\$1,664.00	\$1,060.00	(\$604.00)	
	Archery - Total	\$416.00	\$240.00	\$176.00	

		Actual	Budgeted	\$ Difference	Notes
	Teens/Youth Sports - R	\$14,987.50	\$11,550.00	\$3,437.50	
	Teens/Youth Sports - E	\$16,484.88	\$17,850.00	\$1,365.12	
	Teens/Youth Sports - Total	(\$1,497.38)	(\$6,300.00)	\$4,802.62	
Other - Sports					
4-4191	Triathlon - R	\$24,525.00	\$21,800.00	\$2,725.00	
6-4191	Triathlon - E	\$14,531.55	\$16,200.00	\$1,668.45	
	Triathlon - Total	\$9,993.45	\$5,600.00	\$4,393.45	
4-4192	Chum Run - R	\$3,010.00	\$3,500.00	(\$490.00)	
6-4192	Chum Run - E	\$1,618.48	\$2,600.00	\$981.52	
	Chum Run - Total	\$1,391.52	\$900.00	\$491.52	
4-4199	Other Sports - R	\$2,460.00	\$1,700.00	\$760.00	Polar Bear Dive
6-4199	Other Sports - E	\$2,770.16	\$2,275.00	(\$495.16)	
	Other Sports - Total	(\$310.16)	(\$575.00)	\$264.84	
4-4264	Aquatics - R	\$41,835.30	\$37,000.00	\$4,835.30	
6-4264	Aquatics - E	\$33,772.80	\$31,000.00	(\$2,772.80)	
	Aquatics - Total	\$8,062.50	\$6,000.00	\$2,062.50	
4-4265	Skimboarding - R	\$1,805.00	\$2,125.00	(\$320.00)	
6-4265	Skimboarding - E	\$1,444.00	\$1,740.00	\$296.00	
	Skimboarding - Total	\$361.00	\$385.00	(\$24.00)	
4-4266	Youth Sailing - R	\$7,335.00	\$7,500.00	(\$165.00)	
6-4266	Youth Sailing - E	\$5,864.00	\$6,000.00	\$136.00	
	Youth Sailing - Total	\$1,471.00	\$1,500.00	(\$29.00)	
4-4267	Paddle Sports - R	\$0.00	\$1,000.00	(\$1,000.00)	Kayaking
6-4267	Paddle Sports - E	\$0.00	\$820.00	\$820.00	
	Paddle Sports - Total	\$0.00	\$180.00	(\$180.00)	
	Other - Sports - R	\$80,970.30	\$74,625.00	\$6,345.30	
	Other - Sports - E	\$60,000.99	\$60,635.00	\$634.01	
	Other - Sports - Total	\$20,969.31	\$13,990.00	\$6,979.31	
General					
4-4291	Dog Nosework - R	\$20,520.00	\$16,600.00	\$3,920.00	
6-4291	Dog Nosework - E	\$15,216.00	\$11,700.00	(\$3,516.00)	
	Dog Nosework - Total	\$5,304.00	\$4,900.00	\$404.00	
4-4259	Model Rockets - R	\$960.00	\$875.00	\$85.00	
6-4259	Model Rockets - E	\$400.00	\$500.00	\$100.00	
	Model Rockets - Total	\$560.00	\$375.00	\$185.00	
4-4282	Cultural Youth Programs - R	\$8,345.00	\$8,500.00	(\$155.00)	
6-4282	Cultural Youth Programs - E	\$6,748.00	\$6,800.00	\$52.00	
	Cultural Youth Programs - Total	\$1,597.00	\$1,700.00	(\$103.00)	
4-4283	School Age Enrichment - R	\$420.00	\$500.00	(\$80.00)	
4-4283	School Age Enrichment - E	\$0.00	\$420.00	\$420.00	
	School Age Enrichment - Total	\$420.00	\$80.00	(\$500.00)	
	General - R	\$30,245.00	\$26,475.00	\$3,770.00	
	General - E	\$22,364.00	\$19,420.00	(\$2,944.00)	
	General - Total	\$7,881.00	\$7,055.00	\$826.00	
Special Cultural Events					
4-4292	Concerts - R	\$900.00	\$1,200.00	(\$300.00)	
6-4292	Concerts - E	\$1,900.00	\$2,400.00	\$500.00	
	Concerts - Total	(\$1,000.00)	(\$1,200.00)	\$200.00	
4-4296	New Program Directions - R	\$0.00	\$9,100.00	\$9,100.00	
6-4296	New Program Directions - E	\$0.00	\$7,328.00	\$7,328.00	
	New Program Directions - Total	\$0.00	\$1,772.00	\$1,772.00	
4-4296	Babysitter Training - R	\$600.00	\$0.00	\$600.00	
6-4296	Babysitter Training - E	\$480.00	\$0.00	\$480.00	
	Babysitter Training - Total	\$120.00	\$0.00	\$120.00	

		Actual	Budgeted	\$ Difference	Notes
4-4296	Canine Good Citizen - R	\$2,200.00	\$0.00	\$2,200.00	
6-4296	Canine Good Citizen - E	<u>\$880.00</u>	<u>\$0.00</u>	<u>\$880.00</u>	
	Canine Good Citizen - Total	\$1,320.00	\$0.00	\$1,320.00	
4-4296	Canine Sports Sampler - R	\$3,200.00	\$0.00	\$3,200.00	
6-4296	Canine Sports Sampler - E	<u>\$2,160.00</u>	<u>\$0.00</u>	<u>\$2,160.00</u>	
	Canine Sports Sampler - Total	\$1,040.00	\$0.00	\$1,040.00	
4-4296	Drip Irrigation - R	\$116.00	\$0.00	\$116.00	
6-4296	Drip Irrigation - E	<u>\$112.00</u>	<u>\$0.00</u>	<u>\$112.00</u>	
	Drip Irrigation - Total	\$4.00	\$0.00	\$4.00	
4-4296	Family Tree Climbing - R	\$658.00	\$0.00	\$658.00	
6-4296	Family Tree Climbing - E	<u>\$526.40</u>	<u>\$0.00</u>	<u>\$526.40</u>	
	Family Tree Climbing - Total	\$131.60	\$0.00	\$131.60	
4-4296	Tree Climbing Camp - R	\$2,287.50	\$0.00	\$2,287.50	
6-4296	Tree Climbing Camp - E	<u>\$1,820.00</u>	<u>\$0.00</u>	<u>\$1,820.00</u>	
	Tree Climbing Camp - Total	\$467.50	\$0.00	\$467.50	
4-4296	Reactive Dog Clinic - R	\$1,500.00	\$0.00	\$1,500.00	
6-4296	Reactive Dog Clinic - E	<u>\$480.00</u>	<u>\$0.00</u>	<u>\$480.00</u>	
	Reactive Dog Clinic -Total	\$1,020.00	\$0.00	\$1,020.00	
4-4296	Family Rock Climbing - R	\$188.00	\$0.00	\$188.00	
6-4296	Family Rock Climbing - E	<u>\$150.40</u>	<u>\$0.00</u>	<u>\$150.40</u>	
	Family Rock Climbing - Total	\$37.60	\$0.00	\$37.60	
4-4296	Tree Climbing Seniors - R	\$913.00	\$0.00	\$913.00	
6-4296	Tree Climbing Seniors - E	<u>\$730.40</u>	<u>\$0.00</u>	<u>\$730.40</u>	
	Tree Climbing Seniors - Total	\$182.60	\$0.00	\$182.60	
4-4296	Language Camps - R	\$0.00	\$0.00	\$0.00	
6-4296	Language Camps - E	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Language Camps - Total	\$0.00	\$0.00	\$0.00	
4-4296	Ultimate Frisbee - R	\$985.00	\$0.00	\$985.00	
6-4296	Ultimate Frisbee - E	<u>\$462.73</u>	<u>\$0.00</u>	<u>\$462.73</u>	
	Ultimate Frisbee - Total	\$522.27	\$0.00	\$522.27	
4-4296	CPR & First Aid - R	\$525.00	\$0.00	\$525.00	
6-4296	CPR & First Aid - E	<u>\$420.00</u>	<u>\$0.00</u>	<u>\$420.00</u>	
	CPR & First Aid - Total	\$105.00	\$0.00	\$105.00	
4-4296	Reading with Rover - R	\$1,450.00	\$0.00	\$1,450.00	
6-4296	Reading with Rover - E	<u>\$932.00</u>	<u>\$0.00</u>	<u>\$932.00</u>	
	Reading with Rover - Total	\$518.00	\$0.00	\$518.00	
4-4296	Ultimate Seattle JAM - R	\$360.00	\$0.00	\$360.00	
6-4296	Ultimate Seattle JAM - E	<u>\$27.90</u>	<u>\$0.00</u>	<u>\$27.90</u>	
	Ultimate Seattle JAM - Total	\$332.10	\$0.00	\$332.10	
4-4296	Oyster Gardening - R	\$460.00	\$0.00	\$460.00	
6-4296	Oyster Gardening - E	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Oyster Gardening - Total	\$460.00	\$0.00	\$460.00	
4-4298	Special Events - R	\$4,245.00	\$5,000.00	(\$755.00)	Daddy/Daughter Ball &
6-4298	Special Events - E	<u>\$2,019.52</u>	<u>\$3,500.00</u>	<u>\$1,480.48</u>	Mother/Son Day
	Special Events - Total	\$2,225.48	\$1,500.00	\$725.48	
	Special Cultural Events - R	\$20,587.50	\$15,300.00	\$5,287.50	
	Special Cultural Events - E	\$13,101.35	\$13,228.00	\$126.65	
	Special Cultural Events - Total	\$7,486.15	\$2,072.00	\$5,414.15	
	TOTAL PROGRAM REVENUE	\$164,462.30	\$141,955.00	\$22,507.30	
	TOTAL PROGRAM EXPENSE	\$122,560.66	\$126,318.00	\$3,757.34	
	TOTAL PROGRAMS	\$41,901.64	\$15,637.00	\$26,264.64	

* R = Revenue, **E = Expense

	Actual	Budgeted	\$ Difference	Notes
Maintenance				
Maintenance O & M				
6-2303	Professional Service	\$2,500.53	\$3,000.00	\$499.47
6-2331	Dues & Publications	\$20.00	\$0.00	(\$20.00)
6-2434	Gas & Lube Products	\$4,406.95	\$5,400.00	\$993.05
6-2436	Safety Gear	\$578.96	\$600.00	\$21.04
6-2550	Travel & Vehicle Allowance	\$133.65	\$940.00	\$806.35
6-2581	Garden Maint & Hort	\$161.96	\$3,500.00	\$3,338.04
6-2582	Irrg & Plumb Supplies	\$4,179.37	\$5,500.00	\$1,320.63
6-2583	Sport Field Supplies	\$9,783.48	\$15,000.00	\$5,216.52
6-2584	Misc Bld Repair	\$1,015.34	\$5,999.00	\$4,983.66
6-2585	Park Bld Maint/Jan Supp	\$4,201.09	\$5,300.00	\$1,098.91
6-2586	Fertilizer & Turf	\$13,966.40	\$10,000.00	(\$3,966.40)
6-2610	Playground Maintenance	\$1,696.18	\$6,000.00	\$4,303.82
6-2647	Refuse Removal	\$3,922.29	\$4,877.00	\$954.71
6-2649	Electrical Utilities	\$8,566.40	\$10,500.00	\$1,933.60
6-2650	Alarm System Monitoring	\$736.88	\$450.00	(\$286.88)
6-2652	Conferences & Training	\$934.23	\$1,500.00	\$565.77
6-2670	Road & Trail Maintenance	\$4,773.60	\$2,000.00	(\$2,773.60)
6-2680	Water System Maintenance	\$3,483.07	\$4,800.00	\$1,316.93
6-2690	Septic	\$0.00	\$2,000.00	\$2,000.00
6-2760	Contract Services	\$0.00	\$0.00	\$0.00
6-2880	Veh & Mach Repair/Parts	\$5,669.61	\$5,300.00	(\$369.61)
6-2881	Veh/Mach In-shop Repair	\$5,648.80	\$8,000.00	\$2,351.20
6-2901	Misc Equip Rental	\$0.00	\$500.00	\$500.00
6-2902	Misc. Equipment/Tools	\$2,058.10	\$1,000.00	(\$1,058.10)
6-2904	Vandalism Repair	\$260.54	\$1,000.00	\$739.46
6-2905	Sign/Art Work Maintenance	\$0.00	\$300.00	\$300.00
6-2906	Trustland Trails	\$0.00	\$500.00	\$500.00
6-2907	Lakes	\$0.00	\$500.00	\$500.00
	Total Maintenance O & M	\$78,697.43	\$104,466.00	\$25,768.57
Capital				
	Capital Equipment/Projects	\$15,604.26	\$45,750.00	\$30,145.74
	Project Account Expenses	\$0.00	\$0.00	\$0.00
	Property Payment	\$14,398.09	\$14,398.09	\$0.00
	Capital Loan Payments	\$49,907.43	\$49,907.43	\$0.00
	Total Capital	\$79,909.78	\$110,055.52	\$30,145.74
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	\$730,474.79	\$699,409.82	\$31,064.97
	TOTAL EXPENSES/TRANSFERS OUT	<u>\$755,854.52</u>	<u>\$829,026.63</u>	<u>\$73,172.11</u>
		(\$25,379.73)	(\$129,616.81)	\$104,237.08

FUND BALANCES as of September 30, 2019	
M&O FUND	\$305,243.03
RESERVE FUND	\$247,938.57
CAPITAL FUND	\$500.64
BOND FUND	\$180,159.06
PROPERTY FUND	\$210,111.11
TOTAL	\$943,952.41