

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

**JANUARY - JUNE 2021**

		Actual	Budgeted	\$ Difference	Notes
<b>Revenue</b>					
Taxes					
4-2110	Property taxes - M & O	\$558,998.09	\$540,500.00	\$18,498.09	
4-2111	Compensating Tax	\$0.00	\$0.00	\$0.00	
4-2200	Timber excise taxes	\$561.27	\$150.00	\$411.27	
	<b>Total Taxes</b>	<b>\$559,559.36</b>	<b>\$540,650.00</b>	<b>\$18,909.36</b>	
Other Revenue					
4-8001	Concession income	\$250.00	\$200.00	\$50.00	
4-8003	Park Facility Rental	\$1,684.50	\$1,000.00	\$684.50	
4-8005	Other Revenue	\$186.41	\$100.00	\$86.41	
4-8006	Interest from M & O	\$961.57	\$2,050.00	(\$1,088.43)	
4-8008	Interest from Reserve Fund	\$838.57	\$2,000.00	(\$1,161.43)	
4-8100	Scholarship Donations	\$505.00	\$25.00	\$480.00	
4-1002	Advertising	\$0.00	\$0.00	\$0.00	
	<b>Total Other Revenue</b>	<b>\$4,426.05</b>	<b>\$5,375.00</b>	<b>(\$948.95)</b>	
<b>Administration</b>					
Expenses					
6-1010	Wages - Director	\$54,601.56	\$54,601.50	(\$0.06)	
6-1012	Wages - Administrator	\$33,903.00	\$33,903.00	\$0.00	
6-2010	Maintenance Supervisor	\$43,521.00	\$43,521.00	\$0.00	
6-2012	Maintenance Wages - PT	\$55,941.42	\$61,855.50	\$5,914.08	
6-4010	Programs Wages - FT	\$35,967.96	\$35,968.04	\$0.08	
6-1201	FICA District's Share	\$3,551.95	\$3,575.00	\$23.05	
6-1202	WA SUI	\$495.72	\$400.00	(\$95.72)	
6-1203	Industrial Ins	\$5,343.90	\$6,000.00	\$656.10	
6-1204	Health Ins	\$28,942.08	\$28,680.36	(\$261.72)	
6-1205	Retirement	\$28,406.62	\$29,105.02	\$698.40	
6-1206	LTD/AD&D/Life Insurance	\$0.00	\$1,200.00	\$1,200.00	
6-1207	Dental Ins	\$2,080.80	\$2,187.52	\$106.72	
6-1208	B&O Tax	\$0.00	\$500.00	\$500.00	
6-1209	Deferred Comp - Employer	\$13,579.16	\$14,400.00	\$820.84	
6-1210	Paid Family & Medical Leave	\$583.92	\$590.00	\$6.08	
6-1301	Accounting Service	\$0.00	\$2,300.00	\$2,300.00	
6-1302	Legal Service	\$0.00	\$250.00	\$250.00	
6-1303	Professional Service	\$0.00	\$1,000.00	\$1,000.00	
6-1426	Fire & Liability Insurance	\$20.00	\$30.00	\$10.00	
6-1429	Building Lease	\$2,228.16	\$2,171.02	(\$57.14)	
6-1530	Office & Photo Supplies	\$2,146.93	\$2,125.00	(\$21.93)	
6-1531	Dues & Publications	\$982.41	\$891.00	(\$91.41)	
6-1532	Print & Advertising	\$0.00	\$500.00	\$500.00	
6-1533	Uniforms	\$260.74	\$250.00	(\$10.74)	
6-1535	Contracted Services	\$2,502.00	\$2,550.00	\$48.00	
6-1540	Postage	\$0.00	\$50.00	\$50.00	
6-1541	Telephone	\$3,981.78	\$3,900.00	(\$81.78)	
6-1543	Propane	\$1,327.45	\$1,400.00	\$72.55	
6-1550	Travel & Vehicle Allowance	\$0.00	\$100.00	\$100.00	
6-1552	Conferences & Training	\$0.00	\$500.00	\$500.00	
6-1660	Misc Fees & Charges	\$3,454.33	\$3,150.00	(\$304.33)	
6-1690	Computer Equip & Supplies	\$1,682.69	\$3,100.00	\$1,417.31	

		Actual	Budgeted	\$ Difference	Notes
6-1691	Office Equipment	\$0.00	\$500.00	\$500.00	
6-1692	Volunteer Recognition	\$0.00	\$50.00	\$50.00	
	<b>Total Administration</b>	<b>\$325,505.58</b>	<b>\$341,303.96</b>	<b>\$15,798.38</b>	
Miscellaneous Costs					
6-8006	Investment Fee Operations Fund	\$0.00	\$25.00	\$25.00	
6-8008	Investment Fees Reserve Fund	\$0.00	\$25.00	\$25.00	
	<b>Total Miscellaneous Costs</b>	<b>\$0.00</b>	<b>\$50.00</b>	<b>\$50.00</b>	
<b>Programs</b>					
Misc. Program Expenses					
6-4532	Print & Advertising	\$466.86	\$1,120.00	\$653.14	
6-4534	Program Equipment & Supplies	\$52.17	\$500.00	\$447.83	
6-4570	Scholarship Expense	\$100.00	\$750.00	\$650.00	
	<b>Total Misc. Program Expenses</b>	<b>\$619.03</b>	<b>\$2,370.00</b>	<b>\$1,750.97</b>	
Adult Sports					
4-4114	Adult Softball League - R	\$3,500.00	\$4,050.00	(\$550.00)	
6-4114	Adult Softball League - E	\$104.77	\$1,000.00	(\$895.23)	
	Adult Softball League - Total	\$3,395.23	\$3,050.00	\$345.23	
4-4118	Adult Sailing - R	\$1,150.00	\$0.00	\$1,150.00	
6-4118	Adult Sailing - E	\$0.00	\$0.00	\$0.00	
	Adult Sailing - Total	\$1,150.00	\$0.00	\$1,150.00	
4-4119	Pickleball - R	\$865.00	\$3,102.00	(\$2,237.00)	
6-4119	Pickleball - E	\$42.58	\$2,500.00	(\$2,457.42)	
	Pickleball - Total	\$822.42	\$602.00	(\$4,694.42)	
4-4129	Open Water Swim Clinics - R	\$1,255.00	\$0.00	\$1,255.00	
6-4129	Open Water Swim Clinics - E	\$0.00	\$0.00	\$0.00	
	Open Water Swim Clinics - Total	\$1,255.00	\$0.00	\$1,255.00	
4-4216	Fitness - R	\$1,145.00	\$0.00	(\$1,145.00)	
6-4216	Fitness - E	\$652.00	\$0.00	(\$652.00)	
	Fitness - Total	\$493.00	\$0.00	(\$493.00)	
	<b>Adult Sports - R</b>	<b>\$7,915.00</b>	<b>\$7,152.00</b>	<b>\$763.00</b>	
	<b>Adult Sports - E</b>	<b>\$799.35</b>	<b>\$3,500.00</b>	<b>\$2,700.65</b>	
	<b>Adult Sports - Total</b>	<b>\$7,115.65</b>	<b>\$3,652.00</b>	<b>\$3,463.65</b>	
Teens/Youth Sports					
4-4131	Tennis Classes - R	\$4,580.00	\$1,500.00	\$3,080.00	
6-4131	Tennis Classes - E	\$0.00	\$500.00	\$500.00	
	Tennis Classes - Total	\$4,580.00	\$1,000.00	\$3,580.00	
4-4138	Youth Baseball - R	\$1,668.00	\$1,500.00	\$168.00	
6-4138	Youth Baseball - E	\$0.00	\$500.00	(\$500.00)	
	Youth Baseball - Total	\$1,668.00	\$1,000.00	\$668.00	
4-4260	Volley Kids - R	\$3,075.00	\$500.00	\$2,575.00	
6-4260	Volley Kids - E	\$0.00	\$0.00	\$0.00	
	Volley Kids - Total	\$3,075.00	\$500.00	\$2,575.00	
4-4263	Archery - R	\$0.00	\$1,040.00	(\$1,040.00)	
6-4263	Archery - E	\$0.00	\$0.00	\$0.00	
	Archery - Total	\$0.00	\$1,040.00	(\$1,040.00)	
	<b>Teens/Youth Sports - R</b>	<b>\$9,323.00</b>	<b>\$4,540.00</b>	<b>\$4,783.00</b>	
	<b>Teens/Youth Sports - E</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>	
	<b>Teens/Youth Sports - Total</b>	<b>\$9,323.00</b>	<b>\$3,540.00</b>	<b>\$5,783.00</b>	
Other - Sports					
4-4191	Triathlon - R	\$12,455.00	\$18,545.00	(\$6,090.00)	
6-4191	Triathlon - E	\$1,900.40	\$5,000.00	\$3,099.60	
	Triathlon - Total	\$10,554.60	\$13,545.00	(\$2,990.40)	

		<b>Actual</b>	<b>Budgeted</b>	<b>\$ Difference</b>	<b>Notes</b>
4-4192	Chum Run - R	\$4,090.00	\$0.00	\$4,090.00	
6-4192	Chum Run - E	<u>\$1,438.21</u>	<u>\$0.00</u>	<u>(\$1,438.21)</u>	
	Chum Run - Total	\$2,651.79	\$0.00	\$2,651.79	
4-4264	Aquatics - R	\$30,394.50	\$32,115.00	(\$1,720.50)	
6-4264	Aquatics - E	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Aquatics - Total	\$30,394.50	\$32,115.00	(\$1,720.50)	
4-4265	Skimboarding - R	\$3,110.00	\$750.00	\$2,360.00	
6-4265	Skimboarding - E	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Skimboarding - Total	\$3,110.00	\$750.00	\$2,360.00	
4-4266	Youth Sailing - R	\$4,200.00	\$6,000.00	(\$1,800.00)	
6-4266	Youth Sailing - E	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Youth Sailing - Total	\$4,200.00	\$6,000.00	(\$1,800.00)	
4-4267	Paddle Sports - R	\$2,000.00	\$1,500.00	\$500.00	Kayaking
6-4267	Paddle Sports - E	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Paddle Sports - Total	\$2,000.00	\$1,500.00	\$500.00	
	<b>Other - Sports - R</b>	<b>\$56,249.50</b>	<b>\$58,910.00</b>	<b>(\$2,660.50)</b>	
	<b>Other - Sports - E</b>	<b><u>\$3,338.61</u></b>	<b><u>\$5,000.00</u></b>	<b><u>\$1,661.39</u></b>	
	<b>Other - Sports - Total</b>	<b>\$52,910.89</b>	<b>\$53,910.00</b>	<b>(\$999.11)</b>	
General					
4-4291	Dog Nosework - R	\$12,992.00	\$5,000.00	\$7,992.00	
6-4291	Dog Nosework - E	<u>\$5,010.93</u>	<u>\$4,000.00</u>	<u>(\$1,010.93)</u>	
	Dog Nosework - Total	\$7,981.07	\$1,000.00	\$6,981.07	
4-4259	Model Rockets - R	\$650.00	\$400.00	\$250.00	
6-4259	Model Rockets - E	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Model Rockets - Total	\$650.00	\$400.00	\$250.00	
4-4282	Cultural Youth Programs - R	\$7,020.00	\$2,900.00	\$4,120.00	
6-4282	Cultural Youth Programs - E	<u>\$0.00</u>	<u>\$2,000.00</u>	<u>\$2,000.00</u>	
	Cultural Youth Programs - Total	\$7,020.00	\$900.00	\$6,120.00	
	<b>General - R</b>	<b>\$20,662.00</b>	<b>\$8,300.00</b>	<b>\$12,362.00</b>	
	<b>General - E</b>	<b><u>\$5,010.93</u></b>	<b><u>\$6,000.00</u></b>	<b><u>\$989.07</u></b>	
	<b>General - Total</b>	<b>\$15,651.07</b>	<b>\$2,300.00</b>	<b>\$13,351.07</b>	
Special Cultural Events					
4-4292	Concerts - R	\$0.00	\$600.00	(\$600.00)	
6-4292	Concerts - E	<u>\$0.00</u>	<u>\$1,600.00</u>	<u>\$1,600.00</u>	
	Concerts - Total	\$0.00	(\$1,000.00)	\$1,000.00	
4-4296	New Program Directions - R	\$0.00	\$7,205.00	\$7,205.00	
6-4296	New Program Directions - E	<u>\$0.00</u>	<u>\$5,500.00</u>	<u>\$5,500.00</u>	
	New Program Directions - Total	\$0.00	\$1,705.00	\$1,705.00	
4-4296	Birdwatching - R	\$570.00	\$0.00	\$570.00	
6-4296	Birdwatching - E	<u>\$280.00</u>	<u>\$0.00</u>	<u>\$280.00</u>	
	Birdwatching - Total	\$290.00	\$0.00	\$290.00	
4-4296	Kids Workshop - R	\$60.00	\$0.00	\$60.00	
6-4296	Kids Workshop - E	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Kids Workshop - Total	\$60.00	\$0.00	\$60.00	
4-4296	Botanical Jewelry - R	\$0.00	\$0.00	\$0.00	
6-4296	Botanical Jewelry - E	<u>\$10.86</u>	<u>\$0.00</u>	<u>\$10.86</u>	
	Botanical Jewelry - Total	(\$10.86)	\$0.00	(\$10.86)	
4-4296	Nordic Walking - R	\$300.00	\$0.00	\$300.00	
6-4296	Nordic Walking - E	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Nordic Walking - Total	\$300.00	\$0.00	\$300.00	
4-4296	Reactive Dog Clinic - R	\$1,200.00	\$0.00	\$1,200.00	
6-4296	Reactive Dog Clinic - E	<u>\$960.00</u>	<u>\$0.00</u>	<u>\$960.00</u>	
	Reactive Dog Clinic - Total	\$240.00	\$0.00	\$240.00	
4-4296	Old Growth Tree Climbing - R	\$2,737.00	\$0.00	\$2,737.00	
6-4296	Old Growth Tree Climbing - E	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Old Growth Tree Climbing - Total	\$2,737.00	\$0.00	\$2,737.00	

		<b>Actual</b>	<b>Budgeted</b>	<b>\$ Difference</b>	<b>Notes</b>
4-4296	Tree Climbing Camp - R	\$1,912.50	\$0.00	\$1,912.50	
6-4296	Tree Climbing Camp - E	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Tree Climbing Camp - Total	\$1,912.50	\$0.00	\$1,912.50	
4-4296	Senior Tree Climbing - R	\$952.00	\$0.00	\$952.00	
6-4296	Senior Tree Climbing - E	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Senior Tree Climbing - Total	\$952.00	\$0.00	\$952.00	
4-4296	Clam Digging - R	\$273.90	\$0.00	\$273.90	
6-4296	Clam Digging - E	<u>\$58.17</u>	<u>\$0.00</u>	<u>\$58.17</u>	
	Clam Digging - Total	\$215.73	\$0.00	\$215.73	
4-4296	CPR & First Aid - R	\$455.00	\$0.00	\$455.00	
6-4296	CPR & First Aid - E	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	CPR & First Aid - Total	\$455.00	\$0.00	\$455.00	
	<b>Special Cultural Events - R</b>	<b>\$8,460.40</b>	<b>\$7,805.00</b>	<b>\$655.40</b>	
	<b>Special Cultural Events - E</b>	<b>\$1,309.03</b>	<b>\$7,100.00</b>	<b>\$5,790.97</b>	
	<b>Special Cultural Events - Total</b>	<b>\$7,151.37</b>	<b>\$705.00</b>	<b>\$6,446.37</b>	
	<b>TOTAL PROGRAM REVENUE</b>	<b>\$102,609.90</b>	<b>\$86,707.00</b>	<b>\$15,902.90</b>	
	<b>TOTAL PROGRAM EXPENSE</b>	<b>\$11,076.95</b>	<b>\$24,970.00</b>	<b>\$13,893.05</b>	
	<b>TOTAL PROGRAMS</b>	<b>\$91,532.95</b>	<b>\$61,737.00</b>	<b>\$29,795.95</b>	

\* R = Revenue, \*\*E = Expense

## Maintenance

### Maintenance O & M

6-2303	Professional Service	\$2,823.81	\$2,000.00	(\$823.81)	
6-2331	Dues & Publications	\$0.00	\$50.00	\$50.00	
6-2434	Gas & Lube Products	\$3,622.45	\$4,550.00	\$927.55	
6-2436	Safety Gear	\$155.07	\$600.00	\$444.93	
6-2550	Travel & Vehicle Allowance	\$227.70	\$400.00	\$172.30	
6-2581	Garden Maint & Hort	\$964.80	\$2,200.00	\$1,235.20	
6-2582	Irrg & Plumb Supplies	\$1,896.72	\$4,600.00	\$2,703.28	
6-2583	Sport Field Supplies	\$1,961.08	\$12,000.00	\$10,038.92	
6-2584	Misc Bld Repair	\$1,778.46	\$4,700.00	\$2,921.54	
6-2585	Park Bld Maint/Jan Supp	\$3,928.75	\$3,700.00	(\$228.75)	
6-2586	Fertilizer & Turf	\$9,714.32	\$10,300.00	\$585.68	
6-2610	Playground Maintenance	\$995.17	\$1,000.00	\$4.83	
6-2647	Refuse Removal	\$3,029.79	\$3,180.16	\$150.37	
6-2649	Electrical Utilities	\$4,605.72	\$6,300.00	\$1,694.28	
6-2650	Alarm System Monitoring	\$293.52	\$300.00	\$6.48	
6-2670	Road & Trail Maintenance	\$5,152.78	\$2,500.00	(\$2,652.78)	
6-2680	Water System Maintenance	\$6,242.94	\$4,500.00	(\$1,742.94)	
6-2880	Veh & Mach Repair/Parts	\$2,572.37	\$3,999.98	\$1,427.61	
6-2881	Veh/Mach In-shop Repair	\$7,225.64	\$9,000.00	\$1,774.36	
6-2901	Misc Equip Rental	\$0.00	\$200.00	\$200.00	
6-2902	Misc. Equipment/Tools	\$204.18	\$350.00	\$145.82	
6-2904	Vandalism Repair	\$0.00	\$250.00	\$250.00	
6-2905	Sign/Art Work Maintenance	\$364.00	\$0.00	(\$364.00)	
6-2906	Trustland Trails	\$30.44	\$0.00	(\$30.44)	
6-2907	Lakes	<u>\$46.47</u>	<u>\$0.00</u>	<u>(\$46.47)</u>	
	<b>Total Maintenance O &amp; M</b>	<b>\$57,836.18</b>	<b>\$76,680.14</b>	<b>\$18,843.96</b>	

## Capital

	Capital Equipment/Projects	\$10,673.55	\$56,700.00	\$46,026.45	
	Project Account Expenses	\$0.00	\$0.00	\$0.00	
	Property Payment	\$0.00	\$0.00	\$0.00	
	Capital Loan Payments	\$30,920.18	\$30,920.18	\$0.00	
	<b>Total Capital</b>	<b>\$41,593.73</b>	<b>\$87,620.18</b>	<b>\$46,026.45</b>	

		<b>Actual</b>	<b>Budgeted</b>	<b>\$ Difference</b>	<b>Notes</b>
<b>Transfers</b>					
6-8004	Transfer to Project Fund from M&O	\$0.00	\$0.00	\$0.00	
6-8010	Transfer to Reserve Fund from M&O	\$4,534.00	\$4,534.00	\$0.00	
<b>TOTAL REVENUE/TRANSFERS IN</b>		<b>\$666,595.31</b>	<b>\$632,732.00</b>	<b>\$33,863.31</b>	
<b>TOTAL EXPENSES/TRANSFERS OUT</b>		<b><u>\$440,546.44</u></b>	<b><u>\$535,158.28</u></b>	<b><u>\$94,611.84</u></b>	
		<b>\$226,048.87</b>	<b>\$97,573.72</b>	<b>\$128,475.15</b>	

<b><i>FUND BALANCES as of June 30, 2021</i></b>	
M&O FUND	\$614,083.50
RESERVE FUND	\$265,285.17
CAPITAL FUND	\$219,716.52
BOND FUND	\$148,955.77
PROPERTY FUND	\$219,799.03
<b>TOTAL</b>	<b>\$1,467,839.99</b>