

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

JANUARY - JULY 2021

		Actual	Budgeted	\$ Difference	Notes
Revenue					
Taxes					
4-2110	Property taxes - M & O	\$564,027.36	\$546,500.00	\$17,527.36	
4-2111	Compensating Tax	\$0.00	\$0.00	\$0.00	
4-2200	Timber excise taxes	\$561.27	\$150.00	\$411.27	
	Total Taxes	\$564,588.63	\$546,650.00	\$17,938.63	
Other Revenue					
4-8001	Concession income	\$250.00	\$200.00	\$50.00	
4-8003	Park Facility Rental	\$2,222.00	\$1,200.00	\$1,022.00	
4-8005	Other Revenue	\$186.41	\$100.00	\$86.41	
4-8006	Interest from M & O	\$1,233.54	\$2,500.00	(\$1,266.46)	
4-8008	Interest from Reserve Fund	\$973.74	\$2,300.00	(\$1,326.26)	
4-8100	Scholarship Donations	\$555.00	\$25.00	\$530.00	
4-1002	Advertising	\$0.00	\$0.00	\$0.00	
	Total Other Revenue	\$5,420.69	\$6,325.00	(\$904.31)	
Administration					
Expenses					
6-1010	Wages - Director	\$63,701.82	\$63,701.75	(\$0.07)	
6-1012	Wages - Administrator	\$39,553.50	\$39,553.50	\$0.00	
6-2010	Maintenance Supervisor	\$50,774.50	\$50,774.50	\$0.00	
6-2012	Maintenance Wages - Hourly	\$65,503.84	\$72,164.75	\$6,660.91	
6-4010	Programs Wages - FT	\$41,962.62	\$41,962.70	\$0.08	
6-1201	FICA District's Share	\$4,154.11	\$4,150.00	(\$4.11)	
6-1202	WA SUI	\$820.59	\$550.00	(\$270.59)	
6-1203	Industrial Ins	\$8,082.10	\$9,000.00	\$917.90	
6-1204	Health Ins	\$34,180.26	\$33,656.80	(\$523.46)	
6-1205	Retirement	\$32,161.59	\$33,955.85	\$1,794.26	
6-1206	LTD/AD&D/Life Insurance	\$0.00	\$1,400.00	\$1,400.00	
6-1207	Dental Ins	\$2,427.60	\$2,552.10	\$124.50	
6-1208	B&O Tax	\$1,520.33	\$1,000.00	(\$520.33)	
6-1209	Deferred Comp - Employer	\$15,850.46	\$16,800.00	\$949.54	
6-1210	Paid Family & Medical Leave	\$868.90	\$864.00	(\$4.90)	
6-1301	Accounting Service	\$2,000.00	\$2,300.00	\$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	\$2,599.52	\$2,532.85	(\$66.67)	
6-1530	Office & Photo Supplies	\$2,267.14	\$2,425.00	\$157.86	
6-1531	Dues & Publications	\$1,329.41	\$891.00	(\$438.41)	
6-1532	Print & Advertising	\$403.50	\$500.00	\$96.50	
6-1533	Uniforms	\$260.74	\$250.00	(\$10.74)	
6-1535	Contracted Services	\$2,919.00	\$2,975.00	\$56.00	
6-1540	Postage	\$0.00	\$100.00	\$100.00	
6-1541	Telephone	\$4,571.18	\$4,550.00	(\$21.18)	
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	\$1,000.00	\$1,000.00	
6-1660	Misc Fees & Charges	\$3,743.53	\$3,850.00	\$106.47	
6-1690	Computer Equip & Supplies	\$1,682.69	\$3,100.00	\$1,417.31	

		Actual	Budgeted	\$ Difference	Notes
6-1691	Office Equipment	\$129.34	\$500.00	\$370.66	
6-1692	Volunteer Recognition	\$0.00	\$50.00	\$50.00	
	Total Administration	\$384,815.72	\$399,889.80	\$15,074.08	
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	
	Total Miscellaneous Costs	\$0.00	\$50.00	\$50.00	
Programs					
Misc. Program Expenses					
6-4532	Print & Advertising	\$545.11	\$1,200.00	\$654.89	
6-4534	Program Equipment & Supplies	\$52.17	\$500.00	\$447.83	
6-4570	Scholarship Expense	\$100.00	\$1,000.00	\$900.00	
	Total Misc. Program Expenses	\$697.28	\$2,700.00	\$2,002.72	
Adult Sports					
4-4114	Adult Softball League - R	\$3,500.00	\$4,050.00	(\$550.00)	
6-4114	Adult Softball League - E	\$953.13	\$1,500.00	(\$546.87)	
	Adult Softball League - Total	\$2,546.87	\$2,550.00	(\$3.13)	
4-4118	Adult Sailing - R	\$1,500.00	\$0.00	\$1,500.00	
6-4118	Adult Sailing - E	\$0.00	\$0.00	\$0.00	
	Adult Sailing - Total	\$1,500.00	\$0.00	\$1,500.00	
4-4119	Pickleball - R	\$2,003.00	\$4,135.00	(\$2,132.00)	
6-4119	Pickleball - E	\$42.58	\$3,500.00	(\$3,457.42)	
	Pickleball - Total	\$1,960.42	\$635.00	(\$5,589.42)	
4-4129	Open Water Swim Clinics - R	\$1,660.00	\$125.00	\$1,535.00	
6-4129	Open Water Swim Clinics - E	\$0.00	\$0.00	\$0.00	
	Open Water Swim Clinics - Total	\$1,660.00	\$125.00	\$1,535.00	
4-4216	Fitness - R	\$1,395.00	\$0.00	(\$1,395.00)	
6-4216	Fitness - E	\$772.00	\$0.00	(\$772.00)	
	Fitness - Total	\$623.00	\$0.00	(\$623.00)	
	Adult Sports - R	\$10,058.00	\$8,310.00	\$1,748.00	
	Adult Sports - E	\$1,767.71	\$5,000.00	\$3,232.29	
	Adult Sports - Total	\$8,290.29	\$3,310.00	\$4,980.29	
Teens/Youth Sports					
4-4131	Tennis Classes - R	\$5,585.00	\$3,000.00	\$2,585.00	
6-4131	Tennis Classes - E	\$540.00	\$1,000.00	\$460.00	
	Tennis Classes - Total	\$5,045.00	\$2,000.00	\$3,045.00	
4-4138	Youth Baseball - R	\$2,507.00	\$1,500.00	\$1,007.00	
6-4138	Youth Baseball - E	\$0.00	\$500.00	(\$500.00)	
	Youth Baseball - Total	\$2,507.00	\$1,000.00	\$1,507.00	
4-4260	Volley Kids - R	\$2,120.00	\$1,000.00	\$1,120.00	
6-4260	Volley Kids - E	\$0.00	\$840.00	\$840.00	
	Volley Kids - Total	\$2,120.00	\$160.00	\$1,960.00	
4-4263	Archery - R	\$621.00	\$1,560.00	(\$939.00)	
6-4263	Archery - E	\$0.00	\$0.00	\$0.00	
	Archery - Total	\$621.00	\$1,560.00	(\$939.00)	
	Teens/Youth Sports - R	\$10,833.00	\$7,060.00	\$3,773.00	
	Teens/Youth Sports - E	\$540.00	\$2,340.00	\$1,800.00	
	Teens/Youth Sports - Total	\$10,293.00	\$4,720.00	\$5,573.00	
Other - Sports					
4-4191	Triathlon - R	\$16,645.00	\$23,545.00	(\$6,900.00)	
6-4191	Triathlon - E	\$3,804.95	\$17,000.00	\$13,195.05	
	Triathlon - Total	\$12,840.05	\$6,545.00	\$6,295.05	

		Actual	Budgeted	\$ Difference	Notes
4-4192	Chum Run - R	\$4,090.00	\$1,500.00	\$2,590.00	
6-4192	Chum Run - E	<u>\$2,764.11</u>	<u>\$0.00</u>	<u>(\$2,764.11)</u>	
	Chum Run - Total	\$1,325.89	\$1,500.00	(\$174.11)	
4-4264	Aquatics - R	\$31,441.00	\$32,115.00	(\$674.00)	
6-4264	Aquatics - E	<u>\$0.00</u>	<u>\$12,000.00</u>	<u>\$12,000.00</u>	
	Aquatics - Total	\$31,441.00	\$20,115.00	\$11,326.00	
4-4265	Skimboarding - R	\$3,965.00	\$1,500.00	\$2,465.00	
6-4265	Skimboarding - E	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Skimboarding - Total	\$3,965.00	\$1,500.00	\$2,465.00	
4-4266	Youth Sailing - R	\$7,667.50	\$6,000.00	\$1,667.50	
6-4266	Youth Sailing - E	<u>\$180.00</u>	<u>\$2,000.00</u>	<u>\$1,820.00</u>	
	Youth Sailing - Total	\$7,487.50	\$4,000.00	\$3,487.50	
4-4267	Paddle Sports - R	\$2,586.50	\$2,000.00	\$586.50	Kayaking
6-4267	Paddle Sports - E	<u>\$2,060.00</u>	<u>\$1,640.00</u>	<u>(\$420.00)</u>	
	Paddle Sports - Total	\$526.50	\$360.00	\$166.50	
	Other - Sports - R	\$66,395.00	\$66,660.00	(\$265.00)	
	Other - Sports - E	<u>\$8,809.06</u>	<u>\$32,640.00</u>	<u>\$23,830.94</u>	
	Other - Sports - Total	\$57,585.94	\$34,020.00	\$23,565.94	
General					
4-4291	Dog Nosework - R	\$13,632.00	\$6,000.00	\$7,632.00	
6-4291	Dog Nosework - E	<u>\$5,010.93</u>	<u>\$4,000.00</u>	<u>(\$1,010.93)</u>	
	Dog Nosework - Total	\$8,621.07	\$2,000.00	\$6,621.07	
4-4259	Model Rockets - R	\$700.00	\$640.00	\$60.00	
6-4259	Model Rockets - E	<u>\$400.00</u>	<u>\$400.00</u>	<u>\$0.00</u>	
	Model Rockets - Total	\$300.00	\$240.00	\$60.00	
4-4282	Cultural Youth Programs - R	\$7,020.00	\$5,800.00	\$1,220.00	
6-4282	Cultural Youth Programs - E	<u>\$3,120.00</u>	<u>\$4,000.00</u>	<u>\$880.00</u>	
	Cultural Youth Programs - Total	\$3,900.00	\$1,800.00	\$2,100.00	
	General - R	\$21,352.00	\$12,440.00	\$8,912.00	
	General - E	<u>\$8,530.93</u>	<u>\$8,400.00</u>	<u>(\$130.93)</u>	
	General - Total	\$12,821.07	\$4,040.00	\$8,781.07	
Special Cultural Events					
4-4292	Concerts - R	\$0.00	\$1,200.00	(\$1,200.00)	
6-4292	Concerts - E	<u>\$0.00</u>	<u>\$3,200.00</u>	<u>\$3,200.00</u>	
	Concerts - Total	\$0.00	(\$2,000.00)	\$2,000.00	
4-4296	New Program Directions - R	\$0.00	\$9,705.00	\$9,705.00	
6-4296	New Program Directions - E	<u>\$0.00</u>	<u>\$7,500.00</u>	<u>\$7,500.00</u>	
	New Program Directions - Total	\$0.00	\$2,205.00	\$2,205.00	
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	\$1,666.00	\$0.00	\$1,666.00	
6-4296	Old Growth Tree Climbing - E	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Old Growth Tree Climbing - Total	\$1,666.00	\$0.00	\$1,666.00	

		Actual	Budgeted	\$ Difference	Notes
4-4296	Tree Climbing Camp - R	\$1,412.50	\$0.00	\$1,412.50	
6-4296	Tree Climbing Camp - E	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Tree Climbing Camp - Total	\$1,412.50	\$0.00	\$1,412.50	
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	
4-4298	Special Events - R	\$0.00	\$0.00	\$0.00	Family Dance
6-4298	Special Events - E	<u>\$0.00</u>	<u>\$1,500.00</u>	<u>\$1,500.00</u>	
	Special Events - Total	\$0.00	(\$1,500.00)	\$1,500.00	
	Special Cultural Events - R	\$6,889.40	\$10,905.00	(\$4,015.60)	
	Special Cultural Events - E	\$1,309.03	\$12,200.00	\$10,890.97	
	Special Cultural Events - Total	\$5,580.37	(\$1,295.00)	\$6,875.37	
	TOTAL PROGRAM REVENUE	\$115,527.40	\$105,375.00	\$10,152.40	
	TOTAL PROGRAM EXPENSE	<u>\$21,654.01</u>	<u>\$63,280.00</u>	<u>\$41,625.99</u>	
	TOTAL PROGRAMS	\$93,873.39	\$42,095.00	\$51,778.39	

* R = Revenue, **E = Expense

Maintenance

Maintenance O & M

6-2303	Professional Service	\$2,823.81	\$2,000.00	(\$823.81)
6-2331	Dues & Publications	\$20.00	\$50.00	\$30.00
6-2434	Gas & Lube Products	\$5,221.23	\$5,050.00	(\$171.23)
6-2436	Safety Gear	\$382.22	\$600.00	\$217.78
6-2550	Travel & Vehicle Allowance	\$276.70	\$475.00	\$198.30
6-2581	Garden Maint & Hort	\$964.80	\$2,500.00	\$1,535.20
6-2582	Irrg & Plumb Supplies	\$4,163.75	\$4,800.00	\$636.25
6-2583	Sport Field Supplies	\$1,961.08	\$12,000.00	\$10,038.92
6-2584	Misc Bld Repair	\$3,586.36	\$4,800.00	\$1,213.64
6-2585	Park Bld Maint/Jan Supp	\$3,957.86	\$4,700.00	\$742.14
6-2586	Fertilizer & Turf	\$9,714.32	\$13,300.00	\$3,585.68
6-2610	Playground Maintenance	\$1,120.12	\$1,000.00	(\$120.12)
6-2647	Refuse Removal	\$3,534.75	\$3,830.16	\$295.41
6-2649	Electrical Utilities	\$5,338.41	\$7,200.00	\$1,861.59
6-2650	Alarm System Monitoring	\$342.44	\$350.00	\$7.56
6-2670	Road & Trail Maintenance	\$5,152.78	\$3,000.00	(\$2,152.78)
6-2680	Water System Maintenance	\$6,352.94	\$4,600.00	(\$1,752.94)
6-2880	Veh & Mach Repair/Parts	\$2,601.71	\$4,666.65	\$2,064.94
6-2881	Veh/Mach In-shop Repair	\$7,965.24	\$9,500.00	\$1,534.76
6-2901	Misc Equip Rental	\$0.00	\$200.00	\$200.00
6-2902	Misc. Equipment/Tools	\$2,618.68	\$350.00	(\$2,268.68)
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>
	Total Maintenance O & M	\$68,540.11	\$85,221.81	\$16,681.70

Capital

6-3001	Capital Equipment/Projects	\$10,673.55	\$56,700.00	\$46,026.45
	Project Account Expenses	\$0.00	\$0.00	\$0.00
	Property Payment	\$14,779.00	\$14,779.00	\$0.00

	Actual	Budgeted	\$ Difference	Notes
Capital Loan Payments	\$36,777.52	\$36,777.52	\$0.00	
Total Capital	\$62,230.07	\$108,256.52	\$46,026.45	
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	\$4,534.00	\$4,534.00	\$0.00	
TOTAL REVENUE/TRANSFERS IN	\$685,536.72	\$658,350.00	\$27,186.72	
TOTAL EXPENSES/TRANSFERS OUT	\$541,773.91	\$661,232.13	\$119,458.22	
	\$143,762.81	(\$2,882.13)	\$146,644.94	

<i>FUND BALANCES as of July 31, 2021</i>	
M&O FUND	\$546,481.29
RESERVE FUND	\$265,420.34
CAPITAL FUND	\$219,885.68
BOND FUND	\$149,938.07
PROPERTY FUND	\$201,933.12
TOTAL	\$1,383,658.50