

SOUTH WHIDBEY PARKS AND RECREATION DISTRICT BUDGET/ACTUAL REPORT

JANUARY - AUGUST 2021

| | | Actual | Budgeted | \$ Difference | Notes |
|-----------------------|-----------------------------|---------------------|---------------------|--------------------|-------|
| Revenue | | | | | |
| Taxes | | | | | |
| 4-2110 | Property taxes - M & O | \$568,992.09 | \$554,000.00 | \$14,992.09 | |
| 4-2111 | Compensating Tax | \$0.00 | \$0.00 | \$0.00 | |
| 4-2200 | Timber excise taxes | \$292.28 | \$150.00 | \$142.28 | |
| | Total Taxes | \$569,284.37 | \$554,150.00 | \$15,134.37 | |
| Other Revenue | | | | | |
| 4-8001 | Concession income | \$250.00 | \$200.00 | \$50.00 | |
| 4-8003 | Park Facility Rental | \$2,397.00 | \$1,300.00 | \$1,097.00 | |
| 4-8005 | Other Revenue | \$329.41 | \$100.00 | \$229.41 | |
| 4-8006 | Interest from M & O | \$1,436.31 | \$2,900.00 | (\$1,463.69) | |
| 4-8008 | Interest from Reserve Fund | \$1,098.56 | \$2,600.00 | (\$1,501.44) | |
| 4-8100 | Scholarship Donations | \$785.00 | \$50.00 | \$735.00 | |
| 4-1002 | Advertising | \$0.00 | \$0.00 | \$0.00 | |
| | Total Other Revenue | \$6,296.28 | \$7,150.00 | (\$853.72) | |
| Administration | | | | | |
| Expenses | | | | | |
| 6-1010 | Wages - Director | \$72,802.08 | \$72,802.00 | (\$0.08) | |
| 6-1012 | Wages - Administrator | \$65,057.54 | \$65,057.00 | (\$0.54) | |
| 6-2010 | Maintenance Supervisor | \$58,028.00 | \$58,028.00 | \$0.00 | |
| 6-2012 | Maintenance Wages - Hourly | \$75,150.78 | \$82,474.00 | \$7,323.22 | |
| 6-4010 | Programs Wages - FT | \$47,957.28 | \$47,957.36 | \$0.08 | |
| 6-1201 | FICA District's Share | \$5,063.01 | \$4,725.00 | (\$338.01) | |
| 6-1202 | WA SUI | \$649.57 | \$600.00 | (\$49.57) | |
| 6-1203 | Industrial Ins | \$8,082.10 | \$9,000.00 | \$917.90 | |
| 6-1204 | Health Ins | \$39,418.44 | \$38,633.24 | (\$785.20) | |
| 6-1205 | Retirement | \$35,899.23 | \$38,806.68 | \$2,907.45 | |
| 6-1206 | LTD/AD&D/Life Insurance | \$0.00 | \$1,733.00 | \$1,733.00 | |
| 6-1207 | Dental Ins | \$2,774.40 | \$2,916.68 | \$142.28 | |
| 6-1208 | B&O Tax | \$1,520.33 | \$1,000.00 | (\$520.33) | |
| 6-1209 | Deferred Comp - Employer | \$18,111.29 | \$19,200.00 | \$1,088.71 | |
| 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 | \$2,647.50 | \$1,000.00 | (\$1,647.50) | |
| 6-1426 | Fire & Liability Insurance | \$30,464.00 | \$28,382.00 | (\$2,082.00) | |
| 6-1429 | Building Lease | \$2,970.88 | \$2,894.68 | (\$76.20) | |
| 6-1530 | Office & Photo Supplies | \$2,502.39 | \$2,825.00 | \$322.61 | |
| 6-1531 | Dues & Publications | \$1,329.41 | \$1,066.00 | (\$263.41) | |
| 6-1532 | Print & Advertising | \$428.50 | \$500.00 | \$71.50 | |
| 6-1533 | Uniforms | \$260.74 | \$250.00 | (\$10.74) | |
| 6-1535 | Contracted Services | \$3,336.00 | \$3,400.00 | \$64.00 | |
| 6-1540 | Postage | \$55.00 | \$100.00 | \$45.00 | |
| 6-1541 | Telephone | \$5,154.43 | \$5,200.00 | \$45.57 | |
| 6-1543 | Propane | \$1,327.45 | \$1,800.00 | \$472.55 | |
| 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 | \$4,740.47 | \$4,450.00 | (\$290.47) | |
| 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 | \$490,411.75 | \$502,964.64 | \$12,552.89 | |
| 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 | \$623.36 | \$1,505.00 | \$881.64 | |
| 6-4534 | Program Equipment & Supplies | \$52.17 | \$1,000.00 | \$947.83 | |
| 6-4570 | Scholarship Expense | \$100.00 | \$1,000.00 | \$900.00 | |
| | Total Misc. Program Expenses | \$775.53 | \$3,505.00 | \$2,729.47 | |
| Adult Sports | | | | | |
| 4-4114 | Adult Softball League - R | \$3,500.00 | \$4,050.00 | (\$550.00) | |
| 6-4114 | Adult Softball League - E | \$2,232.02 | \$3,700.00 | (\$1,467.98) | |
| | Adult Softball League - Total | \$1,267.98 | \$350.00 | \$917.98 | |
| 4-4118 | Adult Sailing - R | \$1,565.00 | \$0.00 | \$1,565.00 | |
| 6-4118 | Adult Sailing - E | \$0.00 | \$0.00 | \$0.00 | |
| | Adult Sailing - Total | \$1,565.00 | \$0.00 | \$1,565.00 | |
| 4-4119 | Pickleball - R | \$2,457.90 | \$5,168.00 | (\$2,710.10) | |
| 6-4119 | Pickleball - E | \$42.58 | \$4,000.00 | (\$3,957.42) | |
| | Pickleball - Total | \$2,415.32 | \$1,168.00 | \$1,247.32 | |
| 4-4129 | Open Water Swim Clinics - R | \$1,705.00 | \$125.00 | \$1,580.00 | |
| 6-4129 | Open Water Swim Clinics - E | \$0.00 | \$0.00 | \$0.00 | |
| | Open Water Swim Clinics - Total | \$1,705.00 | \$125.00 | \$1,580.00 | |
| 4-4216 | Fitness - R | \$1,490.00 | \$0.00 | \$1,490.00 | |
| 6-4216 | Fitness - E | \$772.00 | \$0.00 | \$772.00 | |
| | Fitness - Total | \$718.00 | \$0.00 | \$718.00 | |
| | Adult Sports - R | \$10,717.90 | \$9,343.00 | \$1,374.90 | |
| | Adult Sports - E | \$3,046.60 | \$7,700.00 | \$4,653.40 | |
| | Adult Sports - Total | \$7,671.30 | \$1,643.00 | \$6,028.30 | |
| Teens/Youth Sports | | | | | |
| 4-4131 | Tennis Classes - R | \$5,585.00 | \$4,000.00 | \$1,585.00 | |
| 6-4131 | Tennis Classes - E | \$4,540.00 | \$3,240.00 | \$1,300.00 | |
| | Tennis Classes - Total | \$1,045.00 | \$760.00 | \$285.00 | |
| 4-4138 | Youth Baseball - R | \$1,078.00 | \$1,500.00 | (\$422.00) | |
| 6-4138 | Youth Baseball - E | \$862.40 | \$1,220.00 | (\$357.60) | |
| | Youth Baseball - Total | \$215.60 | \$280.00 | (\$64.40) | |
| 4-4260 | Volley Kids - R | \$2,120.00 | \$1,000.00 | \$1,120.00 | |
| 6-4260 | Volley Kids - E | \$1,680.00 | \$840.00 | \$840.00 | |
| | Volley Kids - Total | \$440.00 | \$160.00 | \$280.00 | |
| 4-4263 | Archery - R | \$1,104.00 | \$2,080.00 | (\$976.00) | |
| 6-4263 | Archery - E | \$0.00 | \$1,684.00 | (\$1,684.00) | |
| | Archery - Total | \$1,104.00 | \$396.00 | \$708.00 | |
| | Teens/Youth Sports - R | \$9,887.00 | \$8,580.00 | \$1,307.00 | |
| | Teens/Youth Sports - E | \$7,082.40 | \$6,984.00 | \$98.40 | |
| | Teens/Youth Sports - Total | \$2,804.60 | \$1,596.00 | \$1,208.60 | |
| Other - Sports | | | | | |
| 4-4191 | Triathlon - R | \$16,930.00 | \$23,545.00 | (\$6,615.00) | |
| 6-4191 | Triathlon - E | \$13,595.45 | \$22,650.00 | (\$9,054.55) | |
| | Triathlon - Total | \$3,334.55 | \$895.00 | \$2,439.55 | |

| | | Actual | Budgeted | \$ Difference | Notes |
|-------------------------|----------------------------------|--------------------|--------------------|---------------------|----------|
| 4-4192 | Chum Run - R | \$4,090.00 | \$3,000.00 | \$1,090.00 | |
| 6-4192 | Chum Run - E | \$2,764.11 | \$1,300.00 | \$1,464.11 | |
| | Chum Run - Total | \$1,325.89 | \$1,700.00 | (\$374.11) | |
| 4-4264 | Aquatics - R | \$31,038.50 | \$32,115.00 | (\$1,076.50) | |
| 6-4264 | Aquatics - E | \$24,794.00 | \$25,792.00 | (\$998.00) | |
| | Aquatics - Total | \$6,244.50 | \$6,323.00 | (\$78.50) | |
| 4-4265 | Skimboarding - R | \$4,380.00 | \$1,800.00 | \$2,580.00 | |
| 6-4265 | Skimboarding - E | \$3,112.00 | \$1,500.00 | \$1,612.00 | |
| | Skimboarding - Total | \$1,268.00 | \$300.00 | \$968.00 | |
| 4-4266 | Youth Sailing - R | \$7,667.50 | \$6,000.00 | \$1,667.50 | |
| 6-4266 | Youth Sailing - E | \$480.00 | \$4,860.00 | (\$4,380.00) | |
| | Youth Sailing - Total | \$7,187.50 | \$1,140.00 | \$6,047.50 | |
| 4-4267 | Paddle Sports - R | \$2,586.50 | \$2,000.00 | \$586.50 | Kayaking |
| 6-4267 | Paddle Sports - E | \$2,060.00 | \$1,640.00 | \$420.00 | |
| | Paddle Sports - Total | \$526.50 | \$360.00 | \$166.50 | |
| | Other - Sports - R | \$66,692.50 | \$68,460.00 | (\$1,767.50) | |
| | Other - Sports - E | \$46,805.56 | \$57,742.00 | \$10,936.44 | |
| | Other - Sports - Total | \$19,886.94 | \$10,718.00 | \$9,168.94 | |
| General | | | | | |
| 4-4291 | Dog Nosework - R | \$14,344.00 | \$8,000.00 | \$6,344.00 | |
| 6-4291 | Dog Nosework - E | \$11,400.53 | \$6,000.00 | \$5,400.53 | |
| | Dog Nosework - Total | \$2,943.47 | \$2,000.00 | \$943.47 | |
| 4-4259 | Model Rockets - R | \$700.00 | \$640.00 | \$60.00 | |
| 6-4259 | Model Rockets - E | \$400.00 | \$400.00 | \$0.00 | |
| | Model Rockets - Total | \$300.00 | \$240.00 | \$60.00 | |
| 4-4282 | Cultural Youth Programs - R | \$7,228.00 | \$8,700.00 | (\$1,472.00) | |
| 6-4282 | Cultural Youth Programs - E | \$3,120.00 | \$7,040.00 | (\$3,920.00) | |
| | Cultural Youth Programs - Total | \$4,108.00 | \$1,660.00 | \$2,448.00 | |
| | General - R | \$22,272.00 | \$17,340.00 | \$4,932.00 | |
| | General - E | \$14,920.53 | \$13,440.00 | \$1,480.53 | |
| | General - Total | \$7,351.47 | \$3,900.00 | \$6,412.53 | |
| Special Cultural Events | | | | | |
| 4-4292 | Concerts - R | \$0.00 | \$1,200.00 | (\$1,200.00) | |
| 6-4292 | Concerts - E | \$0.00 | \$3,200.00 | (\$3,200.00) | |
| | Concerts - Total | \$0.00 | (\$2,000.00) | \$2,000.00 | |
| 4-4296 | New Program Directions - R | \$0.00 | \$11,705.00 | (\$6,809.60) | |
| 6-4296 | New Program Directions - E | \$0.00 | \$9,500.00 | (\$7,826.97) | |
| | New Program Directions - Total | \$0.00 | \$2,205.00 | \$1,017.37 | |
| 4-4296 | Birdwatching - R | \$570.00 | \$0.00 | \$570.00 | |
| 6-4296 | Birdwatching - E | \$280.00 | \$0.00 | \$280.00 | |
| | Birdwatching - Total | \$290.00 | \$0.00 | \$290.00 | |
| 4-4296 | Kids Workshop - R | \$60.00 | \$0.00 | \$60.00 | |
| 6-4296 | Kids Workshop - E | \$0.00 | \$0.00 | \$0.00 | |
| | 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 | \$10.86 | \$0.00 | \$10.86 | |
| | 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 | \$0.00 | \$0.00 | \$0.00 | |
| | 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 | \$960.00 | \$0.00 | \$960.00 | |
| | 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 | \$0.00 | \$0.00 | \$0.00 | |
| | Old Growth Tree Climbing - Total | \$1,666.00 | \$0.00 | \$1,666.00 | |

| | | Actual | Budgeted | \$ Difference | Notes |
|--------|--|---------------------|---------------------|----------------------|--------------|
| 4-4296 | Tree Climbing Camp - R | <u>(\$581.50)</u> | \$0.00 | <u>(\$581.50)</u> | |
| 6-4296 | Tree Climbing Camp - E | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | |
| | Tree Climbing Camp - Total | <u>(\$581.50)</u> | <u>\$0.00</u> | <u>(\$581.50)</u> | |
| 4-4296 | Senior Tree Climbing - R | <u>\$952.00</u> | <u>\$0.00</u> | <u>\$952.00</u> | |
| 6-4296 | Senior Tree Climbing - E | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | |
| | Senior Tree Climbing - Total | <u>\$952.00</u> | <u>\$0.00</u> | <u>\$952.00</u> | |
| 4-4296 | Clam Digging - R | <u>\$273.90</u> | <u>\$0.00</u> | <u>\$273.90</u> | |
| 6-4296 | Clam Digging - E | <u>\$58.17</u> | <u>\$0.00</u> | <u>\$58.17</u> | |
| | Clam Digging - Total | <u>\$215.73</u> | <u>\$0.00</u> | <u>\$215.73</u> | |
| 4-4296 | CPR & First Aid - R | <u>\$455.00</u> | <u>\$0.00</u> | <u>\$455.00</u> | |
| 6-4296 | CPR & First Aid - E | <u>\$364.00</u> | <u>\$0.00</u> | <u>\$364.00</u> | |
| | CPR & First Aid - Total | <u>\$91.00</u> | <u>\$0.00</u> | <u>\$91.00</u> | |
| 4-4298 | Special Events - R | <u>\$0.00</u> | <u>\$3,500.00</u> | <u>(\$3,500.00)</u> | Family Dance |
| 6-4298 | Special Events - E | <u>\$0.00</u> | <u>\$1,500.00</u> | <u>\$1,500.00</u> | |
| | Special Events - Total | <u>\$0.00</u> | <u>\$2,000.00</u> | <u>(\$2,000.00)</u> | |
| | Special Cultural Events - R | \$4,895.40 | \$16,405.00 | (\$11,509.60) | |
| | Special Cultural Events - E | \$1,673.03 | \$14,200.00 | \$12,526.97 | |
| | Special Cultural Events - Total | \$3,222.37 | \$2,205.00 | \$1,017.37 | |
| | TOTAL PROGRAM REVENUE | \$114,464.80 | \$120,128.00 | (\$5,663.20) | |
| | TOTAL PROGRAM EXPENSE | \$74,303.65 | \$103,571.00 | \$29,267.35 | |
| | TOTAL PROGRAMS | \$40,161.15 | \$16,557.00 | \$23,604.15 | |

* R = Revenue, **E = Expense

Maintenance

Maintenance O & M

| | | | | |
|--------|------------------------------------|--------------------|--------------------|--------------------|
| 6-2303 | Professional Service | \$2,823.81 | \$3,000.00 | \$176.19 |
| 6-2331 | Dues & Publications | \$20.00 | \$50.00 | \$30.00 |
| 6-2434 | Gas & Lube Products | \$5,221.23 | \$5,200.00 | (\$21.23) |
| 6-2436 | Safety Gear | \$482.16 | \$600.00 | \$117.84 |
| 6-2550 | Travel & Vehicle Allowance | \$313.45 | \$550.00 | \$236.55 |
| 6-2581 | Garden Maint & Hort | \$964.80 | \$2,900.00 | \$1,935.20 |
| 6-2582 | Irrg & Plumb Supplies | \$4,163.75 | \$5,100.00 | \$936.25 |
| 6-2583 | Sport Field Supplies | \$5,226.47 | \$12,000.00 | \$6,773.53 |
| 6-2584 | Misc Bld Repair | \$4,318.17 | \$4,900.00 | \$581.83 |
| 6-2585 | Park Bld Maint/Jan Supp | \$4,841.31 | \$5,100.00 | \$258.69 |
| 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 | \$4,039.71 | \$4,480.16 | \$440.45 |
| 6-2649 | Electrical Utilities | \$7,187.39 | \$8,400.00 | \$1,212.61 |
| 6-2650 | Alarm System Monitoring | \$391.36 | \$400.00 | \$8.64 |
| 6-2670 | Road & Trail Maintenance | \$5,152.78 | \$3,000.00 | (\$2,152.78) |
| 6-2680 | Water System Maintenance | \$6,678.54 | \$4,700.00 | (\$1,978.54) |
| 6-2690 | Septic | \$0.00 | \$0.00 | \$0.00 |
| 6-2760 | Contract Services | \$0.00 | \$250.00 | \$250.00 |
| 6-2880 | Veh & Mach Repair/Parts | \$2,601.71 | \$5,333.32 | \$2,731.61 |
| 6-2881 | Veh/Mach In-shop Repair | \$10,662.49 | \$9,500.00 | (\$1,162.49) |
| 6-2901 | Misc Equip Rental | \$0.00 | \$200.00 | \$200.00 |
| 6-2902 | Misc. Equipment/Tools | \$2,840.79 | \$350.00 | (\$2,490.79) |
| 6-2904 | Vandalism Repair | \$0.00 | \$500.00 | \$500.00 |
| 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 | \$46.47 | \$500.00 | \$453.53 |
| | Total Maintenance O & M | \$79,205.27 | \$91,313.48 | \$12,108.21 |

Capital

| | | | | |
|--------|----------------------------|-------------|-------------|-------------|
| 6-3001 | Capital Equipment/Projects | \$10,673.55 | \$56,700.00 | \$46,026.45 |
|--------|----------------------------|-------------|-------------|-------------|

| | Actual | Budgeted | \$ Difference | Notes |
|--|----------------------------|----------------------------|----------------------------|--------------|
| Project Account Expenses | \$0.00 | \$0.00 | \$0.00 | |
| Property Payment | \$14,779.00 | \$14,779.00 | \$0.00 | |
| 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 | \$690,045.45 | \$681,428.00 | \$8,617.45 | |
| TOTAL EXPENSES/TRANSFERS OUT | <u>\$710,684.74</u> | <u>\$810,689.64</u> | <u>\$100,004.90</u> | |
| | (\$20,639.29) | (\$129,261.64) | \$108,622.35 | |

| <i>FUND BALANCES as of August 31, 2021</i> | |
|---|-----------------------|
| M&O FUND | \$381,783.36 |
| RESERVE FUND | \$265,545.16 |
| CAPITAL FUND | \$219,965.65 |
| BOND FUND | \$150,930.72 |
| PROPERTY FUND | \$197,069.12 |
| TOTAL | \$1,215,294.01 |