

North Whidbey Pool, Park, and Recreation District 2019 Budget - Approved 11/28/2018

	<u>2019 Budget</u>
Ordinary Income/Expense	
Income	
310.00 LEVIES	
311.00 General Property Taxes	840,000.00
312.00 Timber Harvest Taxes	
Total 310.00 LEVIES	
340.00 JVMP Revenue	
347.30 Fees	
31 Daily Admission	
Silver Sneakers	
31 Daily Admission - Other	68,779.15
Total 31 Daily Admission	68,779.15
33 Passes	11,335.42
34 Punch Cards	5,021.65
36 Kayak Lessons	3,357.00
37 ARC Classes	3,340.05
38 Aerobics	5,807.17
39 Swim Lessons	
School Group	3,200.00
Private	7,114.02
Youth	35,388.62
Total 39 Swim Lessons	45,702.64
Total 347.30 Fees	143,343.08
Total 340.00 JVMP Revenue	143,343.08
350.00 Recreation Revenue	
Splash Camp	2,700.00
Special Events/Programs	1,400.00
Total 350.00 Recreation Revenue	4,100.00
360.00 Miscellaneous Revenue	
Public Record Request	0.00
Prepaid Accounts	0.00
Surplus Sales	0.00
361.00 Interest	0.00
362.00 Rents & Concessions	
SCUBA	0.00
Private Party Rental	2,416.93
Open Swim Party Rental	3,320.69
Viewing Room Rental	250.00
Candy&Snacks	5,960.47
Clover Valley Park	1,300.00
OHHS	13,500.00
BHBC	5,800.00
Lockers	2,219.00

	Pool Group Rentals	353.83
	Retail	1,227.59
	Total 362.00 Rents & Concessions	36,348.51
	367.00 Contributions/Donations	
	369.00 Other Misc Revenues	
	Cashier over/short	
	Total 369.00 Other Misc Revenues	
	Total 360.00 Miscellaneous Revenue	36,348.51
Total Income		1,023,791.59
Gross Profit		
Expense		
	Reconciliation Discrepancies	
	570.00 RECREATION SERVICES	
	576.20.00 Facility Reserve	
	576.20 NWPRD Expenses	
	576.20.10 Salary & Wages	
	Unemployment Paid to ESD	
	100101 Executive Director	58,432.00
	100102 Aquatic Director	11,282.97
	100104 Client Service Spc	36,367.26
	100105 Dir of Finance & Admin	22,425.00
	100106 Dir of Client Services	18,257.75
	200201 Aerobics Inst JVMP	7,649.87
	200207 Lifeguard Training Instr	944.55
	200208 Kayak Inst JVMP	1,427.01
	200210 Private Lessons	3,389.24
	200212 Youth Instructor	23,183.53
	200220 Special Events	0.00
	200221 Training	4,000.00
	300301 Lifeguard	50,238.01
	300302 Asst Aquatic Director	0.00
	300303 Sr. Lifeguards	13,170.05
	300305 Head Lifeguard	0.00
	500501 Director of Maintenance	36,000.00
	500502 Janitorial Staff	30,000.00
	500505 Shut Down Maintenance	500.00
	500506 Maintenance Assistant	0.00
	576.20.10 Salary & Wages - Other	0.00
	Total 576.20.10 Salary & Wages	317,267.24
	576.20.11 Payroll Benefits	
	20.111 Retirement	
	Executive Director	0.00
	Total 20.111 Retirement	0.00
	20.112 Sick Pay	4,530.00
	Total 20.112 Sick Pay	4,530.00
	20.113 Vacation	

Executive Director	
Aquatics Director	
Director of Maintenance	
Director of Finance	540.00
Director of Client Services	112.00
Total 20.113 Vacation	652.00
Total 576.20.11 Payroll Benefits	5,182.00
576.20.12 Payroll Taxes	45,000.00
576.20.20 Personnel Benefits	
Cell phone	500.00
Emp Award Program	240.00
Emp Uniforms	1,000.00
Medical	0.00
Total 576.20.20 Personnel Benefits	1,740.00
576.20.30 Minor Purchases	
20.31 JVMP	
Major Equipment Purchase	30,000.00
Aquatics Equipment	1,000.00
Retail Expense	800.00
Aerobic supplies	1,000.00
Cleaning & Sanitation	7,000.00
First Aide supplies	500.00
Event Food	300.00
Office supplies JVMP	1,200.00
Pool Chemicals	18,000.00
Pool supplies	30.00
Total 20.31 JVMP	59,830.00
20.33 Vehicle Maintenance	
Repair	1,000.00
Fuel Expense	500.00
20.33 Vehicle Maintenance - Other	
Total 20.33 Vehicle Maintenance	1,500.00
20.34 Concession Expense	3,300.00
20.35 Sm Tools/Equip	500.00
20.36 Kayak Equip	650.00
576.20.30 Minor Purchases - Other	3,045.00
Total 576.20.30 Minor Purchases	68,825.00
576.20.40 Other Services	
20.41 Professional Services	
Barracuda Backup	0.00
Web Hosting	150.00
Training Courses & Tuition	2,000.00
IT Service Contract	2,250.00
POS System	1,680.00
Emp Background Checks	500.00
Credit Card Processing	3,805.14

Accounting Consultant	2,400.00
Security System - Annual	468.00
Security System - Service Calls	500.00
Bank Fees	500.00
Computer Maintenance	2,500.00
Copy Machine Maint	700.00
Dues & Memberships	635.00
ARC Classes & Fees	1,427.54
HVAC PMS	3,200.00
JVMP Landscape Maint	1,358.00
Legal	1,200.00
Payroll Processing	2,400.00
Pest Control	400.00
Porta-Potty	1,546.45
Total 20.41 Professional Services	29,620.13
20.42 Communication	
Email	900.00
Advertising	5,000.00
Internet & Telephone	3,360.00
Postage	200.00
Total 20.42 Communication	9,460.00
20.43 Travel	1,200.00
20.45 Operating Rentals	0.00
20.46 Insurance	90,000.00
20.47 Utilities	
Boiler	60,000.00
Electricity	48,000.00
CVP Water	744.26
Patron Water	11,070.73
Pool Water/Garbage	22,948.42
Spa Boiler	8,400.00
Total 20.47 Utilities	151,163.41
20.48 NWPRD Repair & Maint	
Clover Valley Ball Fields	10,000.00
Clover Valley Dog Park	5,000.00
20.48 NWPRD Repair & Maint - Other	115,000.00
Total 20.48 NWPRD Repair & Maint	130,000.00
Total 576.20.40 Other Services	411,443.54
576.20.50 Intergovernmental	
Audit	0.00
Clean Water Utility	427.27
Emp Adv Serv	194.10
Election services	12,000.00
Gov't Service Fees	11.00
Refunds	3,000.00
Unclaimed Property Account	0.00

Water Rec Facility Permit	741.00
576.20.50 Intergovernmental - Other	0.00
Total 576.20.50 Intergovernmental	16,373.37
576.20.80 Park & Rec Services	
80.40 Non Aquatic Rec Prog	
Special Events/Programs	1,500.00
Total 80.40 Non Aquatic Rec Prog	1,500.00
Total 576.20.80 Park & Rec Services	1,500.00
Total 576.20 NWPRD Expenses	867,331.15
Total 570.00 RECREATION SERVICES	867,331.15
Total Expense	867,331.15
Net Ordinary Income	156,460.44
	156,460.44