

North Whidbey Park & Recreation District
Profit & Loss Budget Overview
 January through December 2024

Jan - Dec 24

Ordinary Income/Expense

Income

310.00 LEVIES

311.00 General Property Taxes 944,583.00

Total 310.00 LEVIES 944,583.00

334.04.20 State Grant 0.00

337.00.00 Local Grant 0.00

340.00 JVMP Revenue

347.30 Fees

31 Daily Admission 118,627.00

33.01 Basic Memberships 17,087.00

34 Punch Cards 38,093.00

36 Kayak Lessons 4,500.00

37 ARC Classes

302 Lifeguard Course 3,000.00

304 Jr. Lifeguarding 1,500.00

305 ARC Babysitting Course 2,500.00

306 BLS 0.00

307 CPR/AED 1,000.00

308 Waterfront Lifeguard 1,000.00

309 WSI Course 0.00

AEO 350.00

BBP 350.00

Total 37 ARC Classes 9,700.00

38 Aerobics 76,160.00

39 Swim Lessons

Private 37,500.00

School Group 7,280.00

Youth 254,562.00

Total 39 Swim Lessons 299,342.00

40 Swim Team

Adult Swim Team 19,296.00

Total 40 Swim Team 19,296.00

Total 347.30 Fees 582,805.00

Total 340.00 JVMP Revenue 582,805.00

350.00 Recreation Revenue

347.60.01 Basketball 42,000.00

347.60.02 Ultimate Frisbee 0.00

347.60.03 Kickball 0.00

347.60.04 Pickleball 6,000.00

347.60.05 NFL Flag Football 12,000.00

347.60.06 Volleyball 14,400.00

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|--|---------------------|
| Day Camp | 90,000.00 |
| Total 350.00 Recreation Revenue | 164,400.00 |
| 360.00 Miscellaneous Revenue | |
| 362.00 Rents & Concessions | |
| BHBC | 13,000.00 |
| Candy&Snacks | 4,290.00 |
| Lockers | 1,221.00 |
| Open Swim Party Rental | 8,207.00 |
| Pool Group Rentals | 1,000.00 |
| Private Party Rental | 9,020.00 |
| Retail | 4,290.00 |
| Viewing Room Rental | 601.00 |
| Total 362.00 Rents & Concessions | 41,629.00 |
| Prepaid Accounts | 0.00 |
| Total 360.00 Miscellaneous Revenue | 41,629.00 |
| Total Income | 1,733,417.00 |
| Gross Profit | 1,733,417.00 |
| Expense | |
| 570.00 RECREATION SERVICES | |
| 573.60.00 Exp Recreation Sports | |
| 573.60.01 Basketball Expense | 7,957.00 |
| 573.60.04 Pickleball Expense | 937.00 |
| 573.60.05 NFL Flag Football Exp | 5,025.00 |
| 573.60.10 Salary & Wages | |
| Basketball | 22,465.00 |
| Day Camp | |
| Day Camp Assistant Manager | 7,000.00 |
| Day Camp Leader | 33,320.00 |
| Day Camp Manager | 8,750.00 |
| Total Day Camp | 49,070.00 |
| NFL Flag Football | 3,935.00 |
| Pickleball | 465.00 |
| Recreation Coordinator | 27,165.00 |
| Recreation Specialist Non-Sport | 2,500.00 |
| Training Recreation | 2,442.00 |
| Volleyball | 9,640.00 |
| Total 573.60.10 Salary & Wages | 117,682.00 |
| Adult Soccer Expense | 0.00 |
| Day Camp Expense | 95,232.00 |
| Kayak Program Expense | 3,268.00 |
| Total 573.60.00 Exp Recreation Sports | 230,101.00 |
| 576.20 NWPPRD Expenses | |

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| 576.20.10 Salary & Wages | |
| 100101 Director | 93,722.00 |
| 100102 Recreation Manager | 69,757.00 |
| 100103 Business Manager | 71,112.00 |
| 100104 Client Service Spc | |
| Client Services Coordinator | 27,600.00 |
| 100104 Client Service Spc - Other | 64,710.00 |
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| Total 100104 Client Service Spc | 92,310.00 |
| 100107 BOC/Dir Admin Asst | 28,800.00 |
| 100108 Rec Aide Advertising | 3,000.00 |
| 200201 Aerobics Inst JVMP | 11,057.00 |
| 200208 Kayak Inst JVMP | 1,582.00 |
| 200210 Private Lessons | 15,000.00 |
| 200211 WSI Instructor | |
| Recreation Aide- Swim Lessons | 5,232.00 |
| 200211 WSI Instructor - Other | 92,445.00 |
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| Total 200211 WSI Instructor | 97,677.00 |
| 200221 Training | |
| Training- Lifeguard | 52,259.00 |
| Training - Client Services | 1,759.00 |
| Training - Maint & Custodial | 1,000.00 |
| Training - Swim Instructor | 12,894.00 |
| Training Aerobics Instructors | 2,516.00 |
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| Total 200221 Training | 70,428.00 |
| 300301 Lifeguard | 210,906.00 |
| 300305 Head Lifeguard | 17,245.00 |
| 500501 Director of Maintenance | 75,729.00 |
| 500502 Janitorial Staff | 27,132.00 |
| 500503 Clover Valley Park | 9,880.00 |
| 500505 Shut Down Maintenance | 2,000.00 |
| 500506 Maintenance Assistant | 8,736.00 |
| Adult Swim Team Coach | 3,168.00 |
| Swim Lesson Coordinator | 15,055.00 |
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| Total 576.20.10 Salary & Wages | 924,296.00 |
| 576.20.11 Payroll Benefits | |
| 20.111 Retirement | |
| Business Manager | 3,556.00 |
| Executive Director | 0.00 |
| Maintenance Director | 3,787.00 |
| Recreation Manager | 2,442.00 |
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| Total 20.111 Retirement | 9,785.00 |
| 20.112 Sick Pay | |

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| Business Manager | 2,733.00 |
| Director | 3,600.00 |
| Maintenance Supervisor | 2,912.00 |
| Part Time Staff | 7,500.00 |
| Recreation Manager | 2,684.00 |
| Total 20.112 Sick Pay | <u>19,429.00</u> |
| 20.113 Vacation | |
| Business Manager | 4,100.00 |
| Director | 5,400.00 |
| Director of Maintenance | 4,368.00 |
| Recreation Manager | 2,684.00 |
| Total 20.113 Vacation | <u>16,552.00</u> |
| Total 576.20.11 Payroll Benefits | 45,766.00 |
| 576.20.12 Payroll Taxes | 110,378.00 |
| 576.20.20 Personnel Benefits | |
| Cell phone | 2,880.00 |
| Emp Award Program | 1,200.00 |
| Emp Uniforms | 4,500.00 |
| Total 576.20.20 Personnel Benefits | <u>8,580.00</u> |
| 576.20.30 Minor Purchases | |
| 20.31 JVMP | |
| Adult Swim Team Equipment | 180.00 |
| Aerobic supplies | 1,417.00 |
| Aquatics Equipment | 283.00 |
| ARC Course Equipment | 4,562.00 |
| ARC Course Supplies | 453.00 |
| Cleaning & Sanitation | 2,500.00 |
| First Aide supplies | 1,209.00 |
| Junior Lifeguard Supplies | 60.00 |
| Kayak Equipment | 1,439.00 |
| Office Equipment | 3,595.00 |
| Office supplies | 1,500.00 |
| Pool Chemicals | 33,572.00 |
| Retail Expense | 2,000.00 |
| Swim School Supplies | 246.00 |
| Total 20.31 JVMP | <u>53,016.00</u> |
| 20.33 Vehicle Maintenance | |
| Fuel Expense | 261.00 |
| Repair | 125.00 |
| Routine Maitnenace | 500.00 |
| Total 20.33 Vehicle Maintenance | <u>886.00</u> |
| 20.34 Concession Expense | 2,400.00 |

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| 20.35 Sm Tools/Equip | 4,000.00 |
| Minor Purchases - Other | 200.00 |
| Total 576.20.30 Minor Purchases | 60,502.00 |
| 576.20.40 JVMPool Other Svcs | |
| 20.41 Professional Services | |
| ARC Classes & Fees | 4,230.00 |
| Bank Fees | 650.00 |
| Computer Maintenance | 1,000.00 |
| Copy Machine Maint | 2,500.00 |
| Credit Card Processing | 21,750.00 |
| Dues & Memberships | 1,057.00 |
| Emp Background Checks | 900.00 |
| HVAC PMS | 10,035.00 |
| IT Service Contract | 11,118.00 |
| JVMP Landscape Maint | 2,200.00 |
| Legal | 8,000.00 |
| Payroll Processing | 11,712.00 |
| Pest Control | 500.00 |
| POS System | 13,100.00 |
| Roof Preventative Maintenance | 4,197.00 |
| Security System - Annual | 756.00 |
| Security System - Service Calls | 0.00 |
| Storage Unit | 1,920.00 |
| Training Courses & Tuition | 2,070.00 |
| Web Hosting | 250.00 |
| Total 20.41 Professional Services | 97,945.00 |
| 20.42 Communication | |
| Advertising | 45,400.00 |
| Email/Business Apps | 13,374.00 |
| Internet Service | 2,491.00 |
| Phone Service | 2,760.00 |
| Postage | 250.00 |
| Total 20.42 Communication | 64,275.00 |
| 20.43 Travel | 2,200.00 |
| 20.46 Insurance | 126,849.00 |
| 20.47 Utilities | |
| Boiler | 75,752.00 |
| Electricity | 43,350.00 |
| Garbage | 300.00 |
| Patron Water | 14,921.00 |
| Pool Water/Garbage | 14,640.00 |
| Spa Boiler | 11,140.00 |

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| Total 20.47 Utilities | 160,103.00 |
| 20.48 NWPRD Repair & Maint | |
| Capital Expenses | 30,000.00 |
| 20.48 NWPRD Repair & Maint - Other | 72,000.00 |
| Total 20.48 NWPRD Repair & Maint | <u>102,000.00</u> |
| Total 576.20.40 JVMPool Other Svcs | 553,372.00 |
| 576.20.50 Intergovernmental | |
| Audit | 10,000.00 |
| Clean Water Utility | 118.00 |
| Election services | 12,000.00 |
| Refunds | 3,000.00 |
| Water Rec Facility Permit | 816.00 |
| Total 576.20.50 Intergovernmental | <u>25,934.00</u> |
| 576.80.00 General Parks | |
| 576.80.33 Vehicle Maintenance | |
| Fuel Expense | 756.00 |
| Repair | 125.00 |
| Routine Maintenance | 500.00 |
| Total 576.80.33 Vehicle Maintenance | <u>1,381.00</u> |
| 576.80.35 Sm Tools/Equipment | 600.00 |
| 576.80.47 Utilities | |
| CVP Water | 1,500.00 |
| Dump Fees | 200.00 |
| Garbage | 1,800.00 |
| Total 576.80.47 Utilities | <u>3,500.00</u> |
| 576.80.48 CVP Repair & Maint | |
| Clover Valley Ball Fields | 10,000.00 |
| Clover Valley Dog Park | 3,750.00 |
| Total 576.80.48 CVP Repair & Maint | <u>13,750.00</u> |
| 80.40 Non Aquatic Rec Prog | |
| Special Events/Programs | 8,000.00 |
| Total 80.40 Non Aquatic Rec Prog | <u>8,000.00</u> |
| 80.41 Professional Services | |
| Landscape Maint | 4,900.00 |
| Porta-Potty | 4,050.00 |
| Total 80.41 Professional Services | <u>8,950.00</u> |
| Total 576.80.00 General Parks | <u>36,181.00</u> |
| Total 576.20 NWPPRD Expenses | <u>1,765,009.00</u> |
| Total 570.00 RECREATION SERVICES | <u>1,995,110.00</u> |
| Total Expense | <u>1,995,110.00</u> |
| Net Ordinary Income | <u><u>-261,693.00</u></u> |

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