

# North Whidbey Park & Recreation District

## Profit & Loss Budget Overview

Cash Basis

January through December 2025

	Jan - Dec 25
Ordinary Income/Expense	
Income	
310.00 LEVIES	
311.00 General Property Taxes	1,411,251.00
Total 310.00 LEVIES	1,411,251.00
334.04.20 State Grant	300,000.00
340.00 JVMP Revenue	
347.30 Fees	
31 Daily Admission	130,490.00
33.01 Basic Memberships	21,050.00
34 Punch Cards	25,616.00
36 Kayak Lessons	1,200.00
38 Aerobics	
Water Fitness Daily Admisison	4,802.00
Water Fitness Prem. Membership	15,935.00
Water Fitness Punch Card	16,829.00
Total 38 Aerobics	37,566.00
39 Swim Lessons	
Private	30,184.00
School Group	4,980.00
Youth	149,157.00
Total 39 Swim Lessons	184,321.00
40 Swim Team	
Masters	13,314.00
Total 40 Swim Team	13,314.00
Total 347.30 Fees	413,557.00
Total 340.00 JVMP Revenue	413,557.00
350.00 Recreation Revenue	
347.60.01 Basketball	46,200.00
347.60.03 Kickball	6,045.00
347.60.04 Pickleball	6,000.00
347.60.05 NFL Flag Football	6,136.00
347.60.06 Volleyball	3,878.00
Day Camp	49,078.00
Soccer	363.00
Special Events/Programs	1,000.00
Total 350.00 Recreation Revenue	118,700.00
360.00 Miscellaneous Revenue	
362.00 Rents & Concessions	
BHBC	21,187.00
Candy&Snacks	4,955.00
Lockers	1,559.00
Open Swim Party Rental	10,382.00
Pool Group Rentals	660.00
Private Party Rental	5,354.00
Retail	1,430.00
Viewing Room Rental	727.00
Total 362.00 Rents & Concessions	46,254.00
Total 360.00 Miscellaneous Revenue	46,254.00

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361.40.00 Interest	
Int Investment Capital Fund	50.00
Int Investment Reserve Fund	550.00
Interest Investment Bond Fund	6.00
Total 361.40.00 Interest	606.00
Total Income	2,290,368.00
Gross Profit	2,290,368.00
Expense	
570.00 RECREATION SERVICES	
573.60.00 Exp Recreation Sports	
573.60.01 Basketball Expense	5,060.00
573.60.03 Kickball Expense	1,318.00
573.60.04 Pickleball Expense	938.00
573.60.05 NFL Flag Football Exp	1,923.00
573.60.06 Volleyball Expense	1,100.00
573.60.10 Salary & Wages	
Basketball	9,684.00
Day Camp	
Day Camp Assistant Manager	4,118.00
Day Camp Leader	10,490.00
Day Camp Manager	5,868.00
Total Day Camp	20,476.00
Kickball	861.00
NFL Flag Football	880.00
Pickleball	542.00
Rec Aide - STEAM Camp	86.00
Recreation Coordinator	52,000.00
Recreation Specialist Non-Sport	2,500.00
Training Recreation	1,000.00
Volleyball	1,719.00
Total 573.60.10 Salary & Wages	89,748.00
Day Camp Expense	15,000.00
Kayak Program Expense	600.00
Total 573.60.00 Exp Recreation Sports	115,687.00
576.20 NWPPRD Expenses	
576.20.10 Salary & Wages	
100101 Director	113,000.00
100103 Business Manager	80,000.00
100104 Client Service Spc	
Client Services Coordinator	36,437.00
100104 Client Service Spc - Other	71,181.00
Total 100104 Client Service Spc	107,618.00
100107 BOC/Dir Admin Asst	36,437.00
100108 Rec Aide Advertising	3,000.00
200201 Aerobics Inst JVMP	10,658.00
200208 Kayak Inst JVMP	300.00
200210 Private Lessons	13,200.00
200211 WSI Instructor	
Recreation Aide- Swim Lessons	500.00
200211 WSI Instructor - Other	36,868.00
Total 200211 WSI Instructor	37,368.00

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<b>200221 Training</b>	
Training- Lifeguard	29,069.00
Training - Client Services	2,000.00
Training - Maint & Custodial	500.00
Training - Swim Instructor	11,356.00
Training Aerobics Instructors	500.00
<b>Total 200221 Training</b>	<b>43,425.00</b>
<b>300301 Lifeguard</b>	<b>186,115.00</b>
<b>300303 Sr. Lifeguards</b>	<b>5,000.00</b>
<b>300305 Head Lifeguard</b>	<b>44,720.00</b>
<b>500501 Director of Maintenance</b>	<b>78,000.00</b>
<b>500502 Janitorial Staff</b>	<b>28,028.00</b>
<b>500503 Clover Valley Park</b>	<b>10,010.00</b>
<b>500505 Shut Down Maintenance</b>	<b>5,000.00</b>
<b>500506 Maintenance Assistant</b>	<b>11,502.00</b>
<b>Adult Swim Team Coach</b>	<b>5,416.00</b>
<b>Swim Lesson Coordinator</b>	<b>21,580.00</b>
<b>Unemployment Paid to ESD</b>	<b>8,000.00</b>
<b>Total 576.20.10 Salary &amp; Wages</b>	<b>848,377.00</b>
<b>576.20.11 Payroll Benefits</b>	
<b>20.111 Retirement</b>	
Business Manager	4,000.00
Executive Director	5,650.00
Maintenance Director	3,900.00
Recreation Manager	6,916.00
<b>Total 20.111 Retirement</b>	<b>20,466.00</b>
<b>20.112 Sick Pay</b>	
Business Manager	3,077.00
Director	4,346.00
Maintenance Supervisor	3,000.00
Non-Exempt Full-Time	5,320.00
Part Time Staff	8,250.00
<b>Total 20.112 Sick Pay</b>	<b>23,993.00</b>
<b>20.113 Vacation</b>	
Business Manager	9,230.00
Director	13,039.00
Director of Maintenance	3,000.00
Non-Exempt Full-Time	5,320.00
<b>Total 20.113 Vacation</b>	<b>30,589.00</b>
<b>Bereavement Leave</b>	<b>2,400.00</b>
<b>Total 576.20.11 Payroll Benefits</b>	<b>77,448.00</b>
<b>576.20.12 Payroll Taxes</b>	<b>99,782.00</b>
<b>576.20.20 Personnel Benefits</b>	
Cell phone	2,880.00
Emp Award Program	1,200.00
Emp Uniforms	5,000.00
Medical	67,970.00
<b>Total 576.20.20 Personnel Benefits</b>	<b>77,050.00</b>

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<b>576.20.30 Minor Purchases</b>	
<b>20.31 JVMP</b>	
Adult Swim Team Equipment	130.00
Aerobic supplies	1,600.00
Aquatics Equipment	1,870.00
Cleaning & Sanitation	3,525.00
First Aide supplies	1,200.00
Office Equipment	40,200.00
Office supplies	2,000.00
Pool Chemicals	35,737.00
Retail Expense	2,000.00
Swim School Supplies	260.00
<b>Total 20.31 JVMP</b>	88,522.00
<b>20.33 Vehicle Maintenance</b>	
Fuel Expense	287.00
Repair	363.00
Routine Maitnenace	225.00
<b>Total 20.33 Vehicle Maintenance</b>	875.00
<b>20.34 Concession Expense</b>	3,500.00
<b>20.35 Sm Tools/Equip</b>	4,000.00
<b>Total 576.20.30 Minor Purchases</b>	96,897.00
<b>576.20.40 JVMPool Other Svcs</b>	
<b>20.41 Professional Services</b>	
Bank Fees	650.00
Computer Maintenance	3,000.00
Copy Machine Maint	2,500.00
Credit Card Processing	13,899.00
Dues & Memberships	2,413.00
Emp Background Checks	900.00
HVAC PMS	10,035.00
IT Service Contract	11,118.00
JVMP Landscape Maint	2,000.00
Legal	10,000.00
Payroll Processing	11,712.00
Pest Control	600.00
POS System	13,689.00
Roof Preventative Maintenance	4,197.00
Security System - Annual	1,200.00
Security System - Service Calls	949.00
Storage Unit	2,160.00
Training Courses & Tuition	19,825.00
Web Hosting	350.00
<b>Total 20.41 Professional Services</b>	111,197.00
<b>20.42 Communication</b>	
Advertising	15,000.00
Email/Business Apps	13,400.00
Internet Service	3,900.00
Phone Service	3,184.00
Postage	300.00
<b>Total 20.42 Communication</b>	35,784.00
<b>20.43 Travel</b>	2,200.00
<b>20.46 Insurance</b>	150,015.00

# North Whidbey Park & Recreation District

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	Jan - Dec 25
<b>20.47 Utilities</b>	
Boiler	83,327.00
Electricity	53,885.00
Garbage	300.00
Patron Water	20,126.00
Pool Water/Garbage	13,908.00
Spa Boiler	10,583.00
<b>Total 20.47 Utilities</b>	<b>182,129.00</b>
<b>20.48 NWPRD Repair &amp; Maint</b>	
Capital Expenses	468,000.00
20.48 NWPRD Repair & Maint - Other	72,000.00
<b>Total 20.48 NWPRD Repair &amp; Maint</b>	<b>540,000.00</b>
<b>Total 576.20.40 JVMPool Other Svcs</b>	<b>1,021,325.00</b>
<b>576.20.50 Intergovernmental</b>	
Clean Water Utility	118.00
Election services	10,000.00
Emp Adv Serv	1,080.00
Refunds	6,000.00
Water Rec Facility Permit	1,000.00
<b>Total 576.20.50 Intergovernmental</b>	<b>18,198.00</b>
<b>576.80.00 General Parks</b>	
<b>576.80.33 Vehicle Maintenance</b>	
Fuel Expense	832.00
Repair	363.00
Routine Maintenance	225.00
<b>Total 576.80.33 Vehicle Maintenance</b>	<b>1,420.00</b>
<b>576.80.35 Sm Tools/Equipment</b>	<b>600.00</b>
<b>576.80.47 Utilities</b>	
CVP Water	1,425.00
Dump Fees	200.00
Garbage	1,980.00
<b>Total 576.80.47 Utilities</b>	<b>3,605.00</b>
<b>576.80.48 CVP Repair &amp; Maint</b>	
Clover Valley Ball Fields	10,000.00
Clover Valley Dog Park	3,750.00
<b>Total 576.80.48 CVP Repair &amp; Maint</b>	<b>13,750.00</b>
<b>80.40 Non Aquatic Rec Prog</b>	
Special Events/Programs	8,000.00
<b>Total 80.40 Non Aquatic Rec Prog</b>	<b>8,000.00</b>
<b>80.41 Professional Services</b>	
Porta-Potty	4,050.00
<b>Total 80.41 Professional Services</b>	<b>4,050.00</b>
<b>Total 576.80.00 General Parks</b>	<b>31,425.00</b>
<b>Total 576.20 NWPPRD Expenses</b>	<b>2,270,502.00</b>
<b>Total 570.00 RECREATION SERVICES</b>	<b>2,386,189.00</b>
<b>Total Expense</b>	<b>2,386,189.00</b>
<b>Net Ordinary Income</b>	<b>-95,821.00</b>
<b>Net Income</b>	<b>-95,821.00</b>