

North Whidbey Park and Recreation District - 2010 Budget Worksheet					
NWPRD Income Budget	2009 Budget	2009 Projected	2010 Budget	Delta \$	Delta %
Carry Over from M & O Account		19,821			
310.00 Property Tax Levy	522,000	522,000	529,500	7,500	1%
330.00 Inter-governmental Revenue	28,000	28,096	28,000 *	0	0%
340.00 JVMP Revenue	345,000	369,000	352,440	7,440	2%
350.00 Recreation Revenue	13,500	20,900	24,000	10,500	78%
361.00 Interest	2,000	650	1,000 *	-1,000	-50%
362.00 Rent & Concessions	34,000	33,850	34,000 *	0	0%
367.00 Donations	500	900	500 *	0	0%
369.00 Other Misc Revenues	500	839	500 *	0	0%
370.00 Refunds	<u>-1,500</u>	<u>-1,800</u>	<u>-1,800</u> *	<u>-300</u>	<u>20%</u>
Total Income	944,000	994,256	968,140	24,140	3%
NWPRD Expense Budget	2009 Budget	2009 Projected	2010 Budget	Delta \$	Delta %
576.20.00 Facility Reserve	25,000	25,000	25,000 *	0	0
20.10 Salaries & Wages				A	
Director	50,000	51,042	53,157	3,157	6%
Aquatic Program Coordinator	11,000	9,300	10,000	-1,000	-9%
Cashiers	43,000	46,000	46,000	3,000	7%
Administrative Assistant / Head Cashier	20,150	18,200	19,000	-1,150	-6%
American Red Cross Aides	1,700	1,200	1,500	-200	-12%
Staff Training	2,200	2,200	2,200	0	0%
Instructor- Kayak College	2,700	2,300	2,500	-200	-7%
Instructors- PE College	3,300	2,800	3,300	0	0%
Instructors- Lifeguard Trainer	2,500	4,200	4,000	1,500	60%
Instructor- Kayak - Private/Group	300	538	500	200	67%
Instructors- Private Lessons	4,000	7,500	7,500	3,500	88%
Instructors- Swim Lessons	63,000	74,000	74,000	11,000	17%
Instructors- Water Aerobics	12,200	11,500	12,000	-200	-2%
Life Guards	46,600	43,000	45,000	-1,600	-3%
Head Life Guard	9,000	11,000	11,000	2,000	22%
Senior Life Guards	20,300	22,500	22,500	2,200	11%
City Beach Life Guards / Monitors	14,500	15,335	15,500	1,000	7%
Head Swim Coach	43,705	44,871	47,674	3,969	9%
Assistant Swim Coaches	20,000	22,065	22,000	2,000	10%
Maintenance Supervisor	36,965	36,965	38,074	1,109	3%
Janitorial Staff	25,000	26,000	25,000	0	0%
Maintenance / Computer Assistance	<u>3,500</u>	<u>3,850</u>	<u>3,500</u>	<u>0</u>	<u>0%</u>
Total 20.10 Salary & Wages	435,620	456,366	465,905	30,285	7%
576.20.11 Payroll Benefits	10,707	5,280	11,657 B	950	9%
576.20.12 Payroll Taxes	54,047	57,366	57,078 C	3,031	6%
576.20.20 Personnel Benefits	29,966	29,540	32,840 D	2,874	10%
576.20.30 Minor Purchases					
City Beach	100	13	100	0	0%
Water Aerobics Supplies	300	187	300	0	0%
Office Supplies	3,700	2,900	3,000	-700	-19%
Pool Chemicals	19,500	20,500	20,500	1,000	5%
Cleaning & Sanitation Supplies	5,800	5,400	5,800	0	0%
Staff food	150	149	150	0	0%
First Aid Safety Supplies	400	500	500	100	25%
Swimming Pool Supplies	6,100	6,100	6,900	800	13%
Swim Team Supplies	5,000	9,800	7,000	2,000	40%
Vehicle Maintenance	2,000	2,800	2,800	800	40%
Concession Expense	7,000	8,300	8,000	1,000	14%
Small Tools	50	18	50	0	0%
Kayak Equipment	<u>1,000</u>	<u>185</u>	<u>1,000</u>	<u>0</u>	<u>0%</u>
Total 576.20.30 Minor Purchases	51,100	56,852	56,100	5,000	10%

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Expense Budget - Continued	2009 Budget	2009 Projected	2010 Budget	Delta \$	Delta %
576.20.40 Other Services & Charges					
576.20.41 Professional Services					
Accounting	100	55	100	0	0%
Bank Services	5,000	4,000	4,500	-500	-10%
Employee Advisory Service	800	792	800	0	0%
ADP/Payroll	9,500	10,000	10,000	500	5%
Copy Machine Maintenance	2,000	2,004	2,000	0	0%
Alarm Monitor	560	432	560	0	0%
Health & Safety ARC	1,500	2,689	2,000	500	33%
Landscape Maintenance	1,200	1,279	1,400	200	17%
Pest Control	300	347	400	100	33%
HVAC PMS	7,500	8,104	8,200	700	9%
Legal	500	220	500	0	0%
Computer Programming	1,500	1,135	1,000	-500	-33%
Total 576.20.41 Professional Services	30,460	31,057	31,460	1,000	3%
576.20.42 Communications					
Internet	1,000	864	1,000	0	0%
Postage	500	500	500	0	0%
Telephone/ Cell phone	5,000	4,700	5,000	0	0%
Total 576.20.42 Communications	6,500	6,064	6,500	0	0%
20.43 Travel	8,000	7,425	8,000	0	0%
20.44 Advertising	7,500	7,650	9,000	1,500	20%
20.45 Equipment Rentals	1,000	956	1,000	0	0%
20.46 WGEP Insurance	33,500	34,873	36,000	2,500	7%
20.47 Utility Services	150,000	132,000	140,000	E -10,000	-7%
20.48 NWPRD Repair & Maintenance	30,000	39,000	35,000	5,000	17%
20.49 Miscellaneous					
Dues, Memberships, Tuition	1,500	1,101	1,500	0	0%
Total 576.20.40 Other Services & Chges.	268,460	260,126	268,460	0	0%
20.50 Intergovernmental	15,500	15,500	3,000	-12,500	-81%
20.60 Capital Outlay	30,000	48,000	9,000	-21,000	-70%
20.80 Park & Recreation Services					
80.40 Recreation Progammg					
Running Club - Salaries & Benefits	0	15,750	16,000	16,000	
Running Club - Uniforms	0	1,695	1,400	1,400	
Running Club - Equipment / Supplies	0	700	2,000	2,000	
Running Club - Travel	0	2,200	2,200	2,200	
		20,345	21,600	F 21,600	
Soccer Program	8,000	8,102	8,000	0	0%
Recreation Programs / Special Events	10,000	5,600	5,000	-5,000	-50%
80.41 Professional. Services - CVP	1,500	1,355	1,500	0	0%
80.42 Park Development - CVP	3,000	3,374	1,000	G -2,000	-67%
80.47 Utility Services - Clover Valley Park	1,100	1,450	2,000	900	82%
Total 576.20.80 Park & Rec Services	23,600	40,226	39,100	15,500	66%
Total Expense - NWPRD	944,000	994,256	968,140	24,140	3%
Income minus Expenses		0			
Estimated Beginning Fund Balance		365,000			
Footnotes:					
A - No minimum wage increase from State of Washington, 3% salary increase for Maintenance Supervisor					
B - Retirement - Director 3,721, Swim Coach 3,338, Vacation - Director 2,039, Swim Coach 1829, Maint. Sup. 730					
C - Social Security - 36,000, L & I - 21,078					
D - Medical- 31,310, Uniforms- 1,290, Awards -240					
E - Gas - 73,000, Elec - 43,000, WSG - 24,000					
F - Running Club - Revenue -\$15,000 for Coaching Fees and Uniforms					
G - Dog bags for Dog Park					