

2020 Final Budget

~~DRAFT 2020~~

DRAFT 2020		Orcas Island Park and Rec District 2020 DRAFT BUDGET																
		date of this revision 11/26/19																
			2018	2019	2020	Q1			Q2			Q3			Q4			Total
						Revenues	Budget	Budget	Draft	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	
Beginning Net Cash and Investments			\$115,000	135,000	172,670	\$172,670	\$158,930	\$144,026	\$145,816	\$195,141	\$198,661	\$182,656	\$167,601	\$148,067	\$122,962	\$167,065	\$176,575	
General Property Taxes		311.10.00.0000	\$298,600	304,200	311,390	\$1,500	\$1,500	\$27,000	\$92,600	\$46,500	\$4,000	\$3,610	\$2,690	\$8,000	\$93,990	\$27,000	\$3,000	\$311,390
Leasehold Tax		317.20.00.0000	\$150	250	250	\$0	\$0	\$50	\$50	\$50	\$0	\$50	\$0	\$0	\$50	\$0	0	\$250
Timber Harvest Tax		317.40.00.0000	\$100	100	100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100	\$0	\$0	\$100
Payment In-Lieu of Property Tax (DNR)		336.02.31.0000	\$0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Activity Fees		347.60.00.0000	\$32,600	34,000	39,500	\$3,800	\$3,500	\$4,600	\$3,200	\$3,600	\$3,100	\$2,600	\$2,400	\$5,100	\$4,400	\$2,000	\$1,200	\$39,500
Rental / Lease Revenue		362.40.00.0000	\$500	500	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations																		
Donations - Unrestricted		367.00.00.0010	\$2,000	2,000	2,000	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0	\$500	\$2,000
Donations - Team/Corporate Sponsorship		367.00.00.0020	\$0	1,000	1,000	\$0	\$0	\$250	\$0	\$0	\$250	\$0	\$0	\$250	\$0	\$0	\$250	\$1,000
Donations - Private Grants		367.00.00.0030	\$1,000	1,000	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations - Restricted		367.00.00.0100	\$2,000	2,000	2,000	\$0	\$500	\$0	\$0	\$0	\$500	\$0	\$500	\$0	\$500	\$0	\$0	\$2,000
Buck Park Reimbursements		369.90.00.0001	\$250	2,400	2,400	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0	\$1,400	\$0	\$2,400
Interfund Loan - Port of Orcas		381.10.00.6721	\$0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Remittances		389.30.00.0000	\$2,000	2,700	3,320	\$270	\$250	\$400	\$200	\$350	\$250	\$450	\$350	\$250	\$250	\$200	\$100	\$3,320
																		\$361,960
Income			454,200	485,150	534,630	178,240	164,680	176,826	241,866	246,641	207,261	189,366	173,541	162,167	222,252	197,665	181,625	
Expenditures																		
Expenses		508.80.00.0000																
Personnel																		
OIPRD Director		571.00.10.0001	\$56,960	54,084	54,624	\$4,507	\$4,507	\$4,507	\$4,507	\$4,507	\$4,507	\$4,507	\$4,507	\$4,507	\$4,687	\$4,687	\$4,687	\$54,624
OIPRD Assistant Director		571.00.10.0002	\$0	7,200	7,200	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$7,200
OIPRD Facility / Activity Super.		571.00.10.0003	\$8,900	8,900	8,900	\$900	\$1,020	\$1,060	\$900	\$1,020	\$600	\$0	\$0	\$600	\$1,000	\$900	\$900	\$8,900
OIPRD Program Assistant		571.00.10.0004	\$45,200	46,800	48,360	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,120	\$4,120	\$4,120	\$48,360
OIPRD Park Steward		571.00.10.0005	\$18,900	18,900	18,900	\$0	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$0	\$0	\$18,900
FICA		571.00.20.0001	\$9,450	9,600	9,600	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$9,600
L & I		571.00.31.0002	\$1,600	1,600	1,600	\$130	\$130	\$130	\$140	\$140	\$140	\$140	\$130	\$130	\$130	\$130	\$130	\$1,600
FMLA Premium Assessment		571.00.20.0012	\$0	345	345	\$28.75	\$28.75	\$28.75	\$28.75	\$28.75	\$28.75	\$28.75	\$28.75	\$28.75	\$28.75	\$28.75	\$28.75	\$345
Unemployment		571.00.20.0009	\$1,400	1,400	1,400	\$0	\$0	\$350	\$0	\$0	\$350	\$0	\$0	\$350	\$0	\$0	\$350	\$1,400
Staff Development		571.0049.0005	\$2,000	2,000	2,700	\$0	\$0	\$750	\$0	\$0	\$600	\$0	\$0	\$600	\$0	\$0	\$750	\$2,700
Supplies																		
Office Supplies		571.00.31.0002	\$800	900	900	\$100	\$0	\$100	\$100	\$0	\$100	\$100	\$0	\$200	\$100	\$0	\$100	\$900
Computer Supplies		571.00.31.0003	\$400	400	400	\$0	\$0	\$100	\$0	\$0	\$100	\$0	\$0	\$100	\$0	\$100	\$0	\$400
Software		571.00.31.0004	\$1,100	1,100	1,100	\$50	\$50	\$250	\$50	\$50	\$250	\$50	\$50	\$150	\$50	\$50	\$50	\$1,100
Grounds - Sprinkler		571.00.31.0007	\$0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Janitorial Supplies		571.00.31.0009	\$100	100	100	\$0	\$20	\$0	\$20	\$0	\$20	\$0	\$20	\$0	\$0	\$0	\$20	\$100
Promotion Supplies		571.00.31.0013	\$200	200	200	\$0	\$0	\$0	\$0	\$50	\$0	\$0	\$0	\$50	\$50	\$50	\$0	\$200
Supplies - Other		571.00.31.0019	\$4,000	2,100	2,100	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$2,100
Athletic Supplies - General		571.00.31.0100	\$5,000	5,000	5,000	\$350	\$450	\$700	\$500	\$350	\$350	\$200	\$200	\$700	\$700	\$300	\$200	\$5,000

Equipment Non-Capitalized																	
Office Equipment	571.00.35.0002	\$800	500	2,400	\$0	\$125	\$800	\$0	\$425	\$800	\$0	\$125	\$0	\$0	\$125	\$0	\$2,400
Signage	571.00.35.0003	\$500	500	500	\$0	\$0	\$200	\$0	\$200	\$0	\$0	\$0	\$100	\$0	\$0	\$0	\$500
Athletic Equipment - General	571.00.35.0100	\$8,000	8,000	8,000	\$0	\$700	\$800	\$0	\$800	\$800	\$0	\$1,800	\$2,000	\$800	\$300	\$0	\$8,000
Professional Services																	
Professional Services	571.00.41.0001	\$2,400	2,400	2,400	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$2,400
Instructors	571.00.41.0003	\$19,000	24,000	26,500	\$2,000	\$2,000	\$2,000	\$3,250	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$3,250	\$2,000	\$2,000	\$26,500
Website Development / Consulting	571.00.41.0004	\$0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Legal Services	571.00.41.0006	\$2,500	4,500	4,500	\$0	\$0	\$2,000	\$0	\$0	\$0	\$500	\$0	\$0	\$1,000	\$500	\$500	\$4,500
Accounting Services	571.00.41.0007	\$8,400	1,400	1,400	\$0	\$0	\$350	\$0	\$0	\$350	\$0	\$0	\$350	\$0	\$0	\$350	\$1,400
Print/Graphics Services	571.00.41.0008	\$200	200	200	\$0	\$0	\$40	\$40	\$0	\$40	\$0	\$0	\$40	\$40	\$0	\$0	\$200
Activity Coordinators	571.00.41.0011	\$2,700	2,700	2,700	\$0	\$0	\$500	\$0	\$0	\$400	\$400	\$400	\$250	\$250	\$250	\$250	\$2,700
WA State Auditors Fees	571.00.41.0015	\$5,000	5,000	7,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,000	\$0	\$0	\$0	\$7,000
Promotion	571.00.41.0019	\$500	500	500	\$0	\$0	\$200	\$0	\$0	\$0	\$0	\$0	\$300	\$0	\$0	\$0	\$500
Programs Brochures/Mailers	571.00.41.0020	\$4,000	4,100	4,100	\$0	\$0	\$1,025	\$0	\$1,025	\$0	\$0	\$1,025	\$0	\$0	\$0	\$1,025	\$4,100
Advertising	571.00.41.0100	\$400	400	400	\$100	\$0	\$0	\$100	\$0	\$0	\$100	\$0	\$0	\$100	\$0	\$0	\$400
Employment Advertising	571.00.41.0101	\$200	200	200	\$0	\$100	\$0	\$0	\$0	\$0	\$0	\$100	\$0	\$0	\$0	\$0	\$200
Admin./Office non-supplies/equip. costs																	
Postage & Shipping	571.00.42.0001	\$3,200	3,200	3,200	\$0	\$0	\$800	\$0	\$800	\$0	\$0	\$800	\$0	\$0	\$0	\$800	\$3,200
Website / Online Billing	571.00.42.0002	\$400	400	1,200	\$0	\$0	\$400	\$0	\$0	\$0	\$400	\$0	\$0	\$400	\$0	\$0	\$1,200
Printing / Graphics	571.00.42.0003	\$0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone/Internet	571.00.42.0004	\$2,100	1,740	1,740	\$145	\$145	\$145	\$145	\$145	\$145	\$145	\$145	\$145	\$145	\$145	\$145	\$1,740
Active Net Fees	571.00.42.0005	\$200	200	200	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$25	\$25	\$15	\$15	\$200
Travel	571.00.43.0010	\$300	400	700	\$50	\$50	\$100	\$50	\$50	\$50	\$0	\$0	\$200	\$100	\$50	\$0	\$700
Rentals and Leases																	
Operating Rentals and Leases	571.00.45.0002	\$6,840	6,840	6,840	\$570	\$570	\$570	\$570	\$570	\$570	\$570	\$570	\$570	\$570	\$570	\$570	\$6,840
Event Rental Fees	571.00.45.0100	\$8,200	8,200	8,200	\$700	\$0	\$700	\$700	\$0	\$700	\$0	\$700	\$0	\$4,700	\$0	\$0	\$8,200
Insurance Premiums and Recoveries	571.00.46.0001	\$5,200	6,068	6,870	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,870	\$0	\$0	\$0	\$6,870
Utilities																	\$0
Utilities Sevice - Chem RR Svc.	571.00.47.0011	\$4,000	4085	\$4,935	\$150	\$150	\$365	\$365	\$565	\$565	\$565	\$565	\$565	\$565	\$365	\$150	\$4,935
Utilities Service - Water	571.00.47.0012	\$1,020	5020	\$5,020	\$85	\$85	\$85	\$2,085	\$85	\$85	\$85	\$85	\$85	\$2,085	\$85	\$85	\$5,020
Sewer / Garbage	571.00.47.0013	\$1,200	1200	\$2,150	\$100	\$100	\$200	\$200	\$200	\$250	\$250	\$250	\$200	\$200	\$100	\$100	\$2,150
Utilities Service - Electrical	571.00.47.0014	\$950	950	\$950	\$0	\$0	\$100	\$100	\$100	\$100	\$100	\$150	\$200	\$100	\$0	\$0	\$950
Repairs and Maintenance																	
Grounds / Mowing	571.00.48.0006	\$14,000	14000	\$15,408	\$1,284	\$1,284	\$1,284	\$1,284	\$1,284	\$1,284	\$1,284	\$1,284	\$1,284	\$1,284	\$1,284	\$1,284	\$15,408
Grounds / Sprinkler Related	571.00.48.0007	\$4,000	4000	\$4,000	\$0	\$0	\$0	\$2,000	\$400	\$200	\$0	\$800	\$400	\$200	\$0	\$0	\$4,000
Grounds / Gen. Water System Related	571.00.48.0008	\$1,000	1000	\$1,000	\$0	\$0	\$0	\$500	\$0	\$0	\$0	\$0	\$0	\$500	\$0	\$0	\$1,000
Grounds Maintenance	571.00.48.0010	\$6,000	6000	\$6,000	\$2,000	\$1,000	\$1,000	\$0	\$1,000	\$0	\$500	\$500	\$0	\$0	\$0	\$0	\$6,000
Grounds - Other	571.00.48.0011	\$7,000	7000	\$7,000	\$0	\$0	\$500	\$1,000	\$1,000	\$1,000	\$1,500	\$1,000	\$1,000	\$0	\$0	\$0	\$7,000
Miscellaneous																	
Auditor Recording Fees	571.00.49.0002	\$240	240	240	\$0	\$0	\$80	\$0	\$0	\$80	\$0	\$0	\$80	\$0	\$0	\$0	\$240
Ballot/Promo/Domaines	571.00.49.0004	\$3,000	3,000	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other	571.00.49.0009	\$1,000	4,940	4,940	\$0	\$0	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$1,480	\$2,960	\$0	\$4,940
Interfund Loan Principal Payment	581.20.70.6721	\$36,000	54,000	44,000	\$0	\$0	\$0	\$0	\$22,000	\$0	\$0	\$0	\$0	\$22,000	\$0	\$0	\$44,000
Taxes and Operating Assessments	589.30.00.0000	\$2,500	2,500	3,320	\$270	\$250	\$400	\$200	\$350	\$250	\$450	\$350	\$250	\$250	\$200	\$100	\$3,320
Interfund Loan Interest	592.71.80.6721	\$4,100	2,900	1,348	\$0	\$0	\$0	\$0	\$945	\$0	\$0	\$0	\$0	\$402	\$0	\$0	\$1,348
Park Improvements	594.71.63.0010	\$0	20,000	20,000	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000
column totals ->		323,060.00	372,912.00	373,490	\$19,310	20,655	31,010	46,725	47,980	24,605	21,765	25,475	39,205	55,187	21,090	20,485	373,490
estimated ending of period cash balance ->		\$131,140	\$112,238	\$161,140	\$158,930	\$144,026	\$145,816	\$195,141	\$198,661	\$182,656	\$167,601	\$148,067	\$122,962	\$167,065	\$176,575	\$161,140	