

Shore Metro Park District
The General Fund (001)
Statement of Revenues, Expenses and Changes in Fund Balances

	2018 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Est
Operational Revenue					
Sales of Merchandise					
	\$560	\$0	\$0	\$0	\$0
	\$7,423	\$21,534	\$32,641	\$33,000	\$34,000
341.70	\$7,983	\$21,534	\$32,641	\$33,000	\$34,000
Activity /Use Fees					
	\$70,076	\$284,976	\$347,063	\$355,000	\$353,100
	\$46,749	\$139,029	\$154,998	\$162,000	\$187,000
	\$41,454	\$29,557	\$33,143	\$38,500	\$38,100
	\$11,510	\$0	\$0	\$0	\$0
	\$0	\$14,539	\$39,739	\$37,300	\$48,000
	\$4,318	\$0	\$0	\$0	\$0
	\$21,693	\$15,851	\$21,069	\$17,000	\$11,600
347.30	\$195,800	\$483,951	\$596,011	\$609,800	\$637,800
Recreation Programing					
	\$97,587	\$78,601	\$70,228	\$65,000	\$104,000
	\$59,958	\$72	\$0	\$0	\$0
	\$131,257	\$127,248	\$166,108	\$162,000	\$197,000
	\$0	\$75,465	\$107,594	\$92,000	\$78,900
347.60	\$288,802	\$281,386	\$343,930	\$319,000	\$379,900
	\$492,584	\$786,872	\$972,583	\$961,800	\$1,051,700
Non-Operational Revenue					
Property Tax					
	\$747,165	\$1,659,061	\$1,723,228	\$1,850,000	\$1,850,000
	\$0	\$96	\$100	\$0	\$0
311.00	\$747,165	\$1,659,158	\$1,723,328	\$1,850,000	\$1,850,000
State Grants					
	\$0	\$115,930	\$0	\$0	\$0
	\$0	\$50,000	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
334.00	\$0	\$165,930	\$0	\$0	\$0
Covid-19 Revenue					
	\$0	\$0	\$158,700	\$0	\$0
332.92.10	\$0	\$0	\$158,700	\$0	\$0
Country Shared Revenue/Grants					
	\$7,118	\$10,355	\$11,342	\$11,600	\$15,500
	\$4,021	\$6,039	\$3,073	\$3,300	\$14,000
	\$21,710	\$36,783	\$25,920	\$50,000	\$150,000
	\$61	\$0	\$0	\$0	\$0
	\$50,000	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
337.10	\$82,910	\$53,177	\$40,335	\$64,900	\$179,500
Interest and Other Misc Revenue					
	\$64,735	\$12	\$0	\$0	\$0
	\$1,247	\$72	\$0	\$0	\$0
	\$0	-\$7	\$9,276	\$0	\$0
	\$29,387	\$83	\$610	\$0	\$0
	\$0	\$0	\$393	\$40,000	\$85,000
	\$27	\$0	\$0	\$0	\$0
	\$67	\$44	\$1,064	\$2,000	\$0
361.00	\$95,463	\$204	\$11,344	\$42,000	\$85,000
Non Operations Rentals					
	\$433	\$172	\$231	\$150	\$100
362.00	\$433	\$172	\$231	\$150	\$100
Gifts From Private Sources					
	\$1,000	\$0	\$0	\$0	\$0
367.00	\$1,000	\$0	\$0	\$0	\$0

Misc Revenue						
	Misc Other Revenue	\$4,502	\$795	\$36	\$50	\$0
369.00	Total Misc Revenue	\$4,502	\$795	\$36	\$50	\$0

Debt Proceeds						
	Bond Proceeds	\$9,998,941	\$0	\$0	\$0	\$0
	LOCAL Loan Program	\$0	\$0	\$0	\$0	\$0
	County Line of Credit	\$0	\$0	\$0	\$0	\$0
391.10	Total Debt Proceeds	\$9,998,941	\$0	\$0	\$0	\$0

Proceeds from Sale of Capital Assets						
	Sale of Real Property	\$54,161	\$0	\$0	\$0	\$0
395.10	Proceeds from Sale of Capital Assets	\$54,161	\$0	\$0	\$0	\$0

	Total Non-Operational Revenue	\$10,984,575	\$1,879,436	\$1,933,972	\$1,957,100	\$2,114,600
	Total Revenue	\$11,477,160	\$2,666,307	\$2,906,555	\$2,918,900	\$3,166,300

Operational Expense

Wages Management

	Executive Director	\$53,649	\$66,618	\$70,449	\$72,400	\$73,900
	Director	\$105,684	\$58,711	\$68,270	\$75,000	\$72,000
	Bookkeeping/Accountant	\$0	\$0	\$0	\$0	\$8,000
	Clerk of the Board	\$1,248	\$1,319	\$1,459	\$1,500	\$4,400
	Treasurer	\$0	\$800	\$2,400	\$2,450	\$1,100

Wages Dryland

	Fitness Instructors	\$0	\$0	\$5,750	\$3,300	\$11,000
	Janitorial	\$15,287	\$22,561	\$60,137	\$57,700	\$53,000
	Maintenance Tech	\$0	\$15,074	\$20,858	\$20,000	\$34,200
	Member Services Coordinator	\$0	\$37,417	\$43,823	\$42,900	\$31,500
	Party Supervisor	\$0	\$4,092	\$6,432	\$9,000	\$8,300
	Front Desk Staff	\$0	\$111,651	\$117,419	\$117,600	\$112,000
	Party Staff	\$0	\$1,478	\$6,278	\$6,400	\$7,000

Wages Child Care

	Child Care Supervisor	\$37,572	\$53,874	\$46,100	\$45,100	\$71,100
	Child Care Activity Leaders	\$51,242	\$50,107	\$89,488	\$71,500	\$117,600
	Sparks Food Service Worker	\$5,130	\$9,213	\$10,661	\$10,000	\$0
	Van Driver	\$0	\$0	\$0	\$0	\$9,000

Wages Aquatics

	Aquatics Coordinator	\$0	\$34,867	\$39,850	\$39,200	\$51,900
	Head Guards/Facility Supervisors	\$88,050	\$82,193	\$67,725	\$92,000	\$109,200
	Lifeguards/Swim Instructors	\$191,060	\$279,357	\$238,327	\$262,000	\$232,700
	Aquatic Instructors	\$0	\$12,657	\$25,494	\$20,800	\$17,600

	Recreation Programmer	\$0	\$12,907	\$52,658	\$38,600	\$0
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	Overtime	\$0	\$214	\$550	\$500	\$1,200
	Sick Pay/Vacation	\$6,160	\$19,141	\$20,647	\$27,800	\$30,000

576.20.10	Salaries and Wages Total	\$555,082	\$874,249	\$994,774	\$1,015,750	\$1,056,700
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Benefits

	WA Cares Refund	\$0	\$0	\$791		
	Social Security/Taxes	\$44,725	\$70,772	\$75,592	\$79,500	\$86,300
	Cafeteria Plan	\$6,155	\$10,880	\$11,168	\$5,800	\$6,600
	Health Plan	\$24,257	\$42,739	\$52,717	\$59,800	\$65,000
	Unemployment	\$4,494	\$13,928	\$11,364	\$7,000	\$16,700
	Department of L&I	\$15,986	\$34,118	\$25,446	\$30,800	\$29,200
	Paid Family Leave	\$0	\$0	\$1,050	\$2,400	\$5,600

576.20.20	Personnel Benefits Total	\$95,617	\$172,438	\$178,128	\$185,300	\$209,400
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Supplies

Office

	Office Supplies	\$11,216	\$8,478	\$9,142	\$6,615	\$5,200
	Subscriptions	\$9	\$5,870	\$8,063	\$9,700	\$10,600
	Memberships and Dues	\$5,175	\$849	\$2,652	\$1,050	\$1,700
	Printing and Copying Supplies	\$2,075	\$1,643	\$1,832	\$1,900	\$1,500
	Computers	\$1,536	\$2,088	\$647	\$0	\$2,600
	Other	\$0	\$0	\$0	\$0	\$0

Front of House Supplies

	Uniforms	\$0	\$666	\$0	\$0	\$0
	Coffee	\$0	\$407	\$1,202	\$700	\$1,300
	Promotional	\$0	\$139	\$2,177	\$2,100	\$2,600
	Inventory/Resale	\$3,581	\$23,094	\$24,031	\$25,300	\$17,000
	Other	\$0	\$1,435	\$0	\$0	\$0

Life Guards

Uniforms	\$894	\$3,004	\$4,613	\$4,500	\$7,100
Equipment and Supplies	\$5,089	\$7,447	\$5,933	\$5,670	\$9,500
Lifeguard Other	\$0	\$38	\$1,019	\$0	\$0
Program Supplies and Equipment					
Exercise Classes*	\$352	\$0	\$0	\$0	\$0
Swim Classes/Instruction/Exercise	\$2,027	\$1,665	\$181	\$1,100	\$2,000
Party Goods	\$0	\$4,078	\$10,195	\$10,500	\$14,700
Special Events	\$1,717	\$222	\$1,850	\$1,800	\$3,800
Other Program Supplies and Eq	\$0	\$0	\$0	\$0	\$0
After School Programs					
Program/Office Supplies	\$7,800	\$2,961	\$4,992	\$3,450	\$5,700
Food Service Supplies	\$12,921	\$6,864	\$10,893	\$9,800	\$11,800
Field Trips	\$115	\$0	\$0	\$0	\$150
Transportation	\$340	\$680	\$1,440	\$1,250	\$1,550
Space Rental*	\$0	\$0	\$0	\$0	\$0
Uniforms	\$0	\$358	\$0	\$0	\$0
Summer Camp Program					
Program/Office Supplies	\$60	\$464	\$877	\$850	\$400
Food Service Supplies	\$0	\$8,699	\$20,196	\$16,800	\$850
Field Trips	\$0	\$78	\$876	\$0	\$0
Transportation	\$4,214	\$67	\$830	\$900	\$20
Uniforms	\$0	\$1,293	\$1,813	\$3,000	\$3,900
Space Rental*	\$0	\$0	\$0	\$0	\$0
Maintenance and Repairs Supplies					
Pool Chemicals	\$11,742	\$20,534	\$23,191	\$22,900	\$45,000
Cleaning and Janitorial Supplies	\$8,104	\$20,731	\$34,607	\$29,400	\$28,400
Maintenance Supplies	\$5,553	\$5,409	\$5,827	\$2,850	\$4,800
Other			\$532	\$0	\$0
Small Tools and Minor Equip.	\$1,390	\$8,079	\$2,821	\$2,350	\$2,500
Fuel Allowance	\$0	\$0	\$0	\$0	\$5,300
576.20.30	Supplies Total	\$85,910	\$137,341	\$182,432	\$164,485
Services					
Professional Services					
License and Permits	\$0	\$0	\$1,104	\$1,260	\$0
Bank Charges/Direct Deposit/Payroll	\$787	\$150	\$2,356	\$2,500	\$2,350
IT/Computer Service	\$2,158	\$4,840	\$5,145	\$5,550	\$11,800
Transaction Services/Rec1	\$2,719	\$6,449	\$6,772	\$6,800	\$6,800
Accounting Services	\$17,000	\$20,000	\$20,915	\$19,500	\$17,000
Legal Services/Background	\$11,492	\$679	\$2,000	\$1,050	\$1,000
Merchant/Credit Card Service Fees	\$12,024	\$12,000	\$19,950	\$29,400	\$24,000
Other Professional Services	\$0	\$0	\$0	\$0	\$0
Communications					
Telephone	\$6,803	\$7,899	\$10,290	\$8,100	\$10,800
Postage and Mailing	\$241	\$135	\$80	\$50	\$500
Website/Internet	\$1,075	\$3,535	\$3,572	\$3,600	\$3,800
Training/Travel					
Conference, Convention and Training	\$5,776	\$3,461	\$15,027	\$4,000	\$10,000
Travel	\$2,805	\$4,443	\$7,499	\$6,600	\$0
Advertising					
Advertising	\$1,472	\$3,156	\$4,001	\$5,000	\$3,900
Rentals and Leases					
Office Copier	\$2,016	\$2,263	\$2,263	\$2,600	\$1,950
Insurance					
Liability/Property Insurance	\$21,788	\$46,845	\$52,258	\$90,000	\$93,300
Utility					
Electrical/Water/Sewer	\$115,922	\$149,271	\$132,835	\$158,100	\$158,500
Repairs and Maintenance					
Landscaping Services	\$0	\$13,587	\$11,628	\$13,300	\$11,400
Janitorial Services	\$0	\$10,284	\$0	\$0	
Building Maintenance	\$10,651	\$34,818	\$3,567	\$4,700	\$10,500
Equipment Maintenance	\$2,908	\$11,570	\$83,394	\$63,000	\$45,500
Miscellaneous					
Misc. Service/Discrepancies	-\$544	\$961	\$120	\$0	\$1,200
Intergovernmental Taxes/Services					
External Taxes/Assessments	\$433	\$0	\$0	\$0	\$0
County Services	\$0	\$0	\$0	\$0	\$0
City Services	\$0	\$0	\$0	\$0	\$0
Clallam County Taxes	\$455	\$3,015	\$3,859	\$4,050	\$6,600
B&O Tax/Sales Tax	\$11,004	\$45,478	\$56,088	\$63,000	\$55,800
576.20.40	Services Total	\$228,985	\$384,839	\$444,721	\$492,160
576.20	OPERATIONAL EXPENSE TOTAL	\$965,593	\$1,568,867	\$1,800,055	\$1,857,695
					\$1,932,770

NON-OPERATIONAL EXPENSE

Services

Election Costs*	\$0	\$0	\$0	\$0	\$0
State Auditor	\$0	\$18,639	\$1,916	\$20,000	\$23,394
576.20.40	Services Total	\$0	\$18,639	\$1,916	\$20,000

Cost of Debt Issuance

Bond Issue Costs	\$134,017	\$0	\$0	\$0	\$0
Investment Costs	\$12,603	\$0	\$0	\$0	\$0
592.76.10	Total Cost of Debt Issuance	\$146,620	\$0	\$0	\$0

Debt Interest

2012B LOCAL Loan I	\$3,278	\$401	\$5,401	\$0	\$0
2013A LOCAL Loan II	\$13,839	\$7,346	\$4,178	\$1,484	\$1,484
2013A LTGO Bond Kitsap	\$11,960	\$2,974	\$3,032	\$614	\$614
2017A Bond Kitsap (van)	\$478	\$0	\$0	\$0	\$0
2018A UTGO Bond (Public Issue)	\$0	\$140,000	\$140,000	\$140,000	\$140,000
2018A LTGO Bond (Public Issue)	\$0	\$245,037	\$237,838	\$230,438	\$230,438
2020A Park Revenue Bond (Kitsap)	\$0	\$233,649	\$232,167	\$228,487	\$228,487
Line of Credit	\$0	\$0	\$0	\$0	\$0
592.76.70	Debt Service Interest Total	\$29,555	\$629,407	\$622,615	\$601,023

TOTAL NON-OPERATIONAL EXPENSE	\$176,175	\$648,046	\$624,531	\$621,023	\$624,417
TOTAL EXPENSE	\$1,141,768	\$2,216,913	\$2,424,585	\$2,478,718	\$2,557,187
Pre Capital Commitment Income (Loss)	\$10,335,392	\$449,394	\$481,970	\$440,182	\$609,113

Capital Commitments

Debt Service Principle

2012B LOCAL Loan I	\$13,168	\$15,262	\$16,044	\$0	\$0
2013B LOCAL Loan II	\$50,798	\$47,019	\$48,405	\$59,349	\$59,349
2013A Kitsap Bond	\$64,866	\$71,453	\$73,794	\$37,799	\$37,799
2017A Bond Kitsap (van)	\$5,235	\$0	\$0	\$0	\$0
2018 UTGO Bond(Public Issue)	\$0	\$0	\$0	\$0	\$0
2018 LTLG Bond (Public Issue)	\$0	\$180,000	\$185,000	\$195,000	\$195,000
2020A Park Revenue Bond	\$0	\$65,000	\$160,000	\$165,000	\$165,000
County Line of Credit	\$0	0	\$0	\$0	\$0
591.75.70	Debt Service Principle Total	\$134,066	\$378,734	\$483,243	\$457,148

Capital Projects

In-Progress Capital Projects

Project Management Services	\$84,797	\$1,150	\$0	\$0	\$0
Architecture and Engineering	\$498,533	\$0	\$0	\$0	\$0
Pre-Construction Services	\$4,436	\$0	\$0	\$0	\$0
Permitting	\$478	\$0	\$0	\$0	\$0
Commissioning	\$0	\$0	\$0	\$0	\$0
Testing and Inspections	\$0	\$12,431	\$0	\$0	\$0
Construction Aquatic Center	\$33,787	\$39,495	\$0	\$0	\$0
Construction Horizon Center	\$0	\$0	\$0	\$0	\$0
Land	\$86,232	\$0	\$0	\$0	\$0
Furnishings	\$0	\$0	\$0	\$0	\$0
591.76.60	In-progress Capital Projects Total	\$708,263	\$53,076	\$0	\$0

Building and Structures	\$0	\$0	\$0	\$0	\$0
Machinery and Equipment	\$0	\$0	\$0	\$0	\$0
Expansion	\$0	\$0	\$0	\$0	\$0
Land	\$1,255	\$0	\$0	\$0	\$0
594.76.60	Capital Projects Total	\$1,255	\$0	\$0	\$0

Total Capital Commitments	\$843,584	\$431,810	\$483,243	\$457,148	\$457,148
Grand Total Expense	\$1,985,352	\$2,648,723	\$2,907,828	\$2,935,866	\$3,014,335
Increase (Loss) in Net Position	\$9,491,808	\$17,584	-\$1,273	-\$16,966	\$151,965