

South Whidbey Parks & Recreation District

October 21, 2026

Budget Workshop @ 6:00pm

Regular Board Meeting Immediately Following

South Whidbey Elementary South Campus

5476 Maxwellton Rd. Room F-1, Langley WA

Online attendance is available. Visit swparks.org/about/meetingsminutes or email director@swparks.org for more information.

Budget Workshop

- I. Call to Order**
- II. 2027 Budget Workshop**
- III. Adjournment**

Regular Board Meeting

- I. Call to Order**
- II. Public Comment**
- III. Financial Report**
 - A. Financial Report**
 - B. Review of Voucher List**
- IV. Consent Agenda**
 - A. Approval of Minutes (09/16/2026)**
 - B. Voucher List**
 - C. Purchase of Dump Truck for Park Maintenance**
- V. Staff Report**
 - A. Introduction of new HR Manager Bree Smith**
- VI. Committee and Community Meeting Reports**

Where applicable, committee reports may move to unfinished or new business.
- VII. Unfinished Business**
 - A. Comprehensive Plan Programs**
- VIII. New Business**
 - A. SWARC Donor Wall discussion**

Memo



To: Board of Commissioners
From: Brian Tomisser, Director
Carrie Monforte, Deputy Director
Date: 10/16/2026
Re: 2026 Initial Budget Draft

Included in the board packet are the updated drafts of the 2027 Budget. There also is an electronic PDF on the Commissioner link on the District website.

General Notes:

- This budget was put together with extreme diligence with full understanding that until we open the SWARC it is impossible to fully understand expenditure and revenue for the next few years of transition.
- Expense will likely exceed revenue in the last year of our 4-year levy. This is to be expected, given that our levy can only increase 1% per year, and inflation of expenses will exceed that rate. We will look annually at this and adjust as we can.
- In 2030, we'll re-set at a new levy rate. We used a conservative figure for the assessed property value growth rate to estimate the first year of a new levy, and assumed a .46 levy rate. This would improve our future net Revenue/Expense forecast if we used a less conservative growth rate figure, or assumed a higher levy rate.
- We anticipate a shortage in levy receipts due to tax collection delinquencies, perhaps 3%. In subsequent years this may be recouped. This potential delinquency is not deducted from the levy amounts for 2027 and following.
- The reserve transfer figures are colored in red. These are formulas based on our principles highlighted on the bottom of the sheet. We'd suggest that we override those figures to get our reserve fund to the level required for 2029 or 2030, if our beginning cash requirements are being met.
- In the capital budget, there is ~85K each year which was recommended in the feasibility study to be accumulated over time. These dollars would be used for repair or improvement to the facility, such as re-surfacing the pool. This may become an additional reserve, or combined with the Capital Reserve.
- The blue numbers in the 2026 admin budget are figures that have been increased to include anticipated expenses that were previously lumped under the SWARC Operational budget last year (\$250K).

2027 M&O Budget and 10-Year Projection

	2026 Budget	2026 Est.	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Revenues						New Levy				New Levy		
Texas	\$3,807,056	\$3,684,973	\$3,653,656	\$3,902,207	\$3,941,244	\$4,240,869	\$4,292,384	\$4,330,325	\$4,378,695	\$4,934,561	\$4,983,907	\$5,033,746
Facility Use/Concessions/Sales	\$7,000	\$25,697	\$65,538	\$67,472	\$69,348	\$70,348	\$71,331	\$73,372	\$75,473	\$77,637	\$79,865	\$82,159
Interest Income	\$44,000	\$62,800	\$70,000	\$72,100	\$72,096	\$72,096	\$72,092	\$72,092	\$72,090	\$72,088	\$72,086	\$72,084
Other Revenues	\$250	\$26,464	\$16,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recreation Program Revenue	\$168,300	\$174,728	\$161,800	\$166,654	\$171,654	\$176,803	\$182,107	\$187,571	\$193,198	\$198,984	\$204,963	\$211,112
Aquatic Program Revenue	\$0	\$0	\$173,333	\$555,600	\$551,668	\$569,218	\$585,285	\$602,823	\$620,907	\$639,534	\$658,720	\$678,482
Grant Revenue & Donations	\$70,500	\$73,874	\$500	\$1,000	\$1,030	\$1,061	\$1,093	\$1,126	\$1,159	\$1,194	\$1,230	\$1,267
Revenue Total	\$4,117,108	\$4,028,940	\$4,310,816	\$4,745,099	\$4,805,116	\$5,137,395	\$5,204,273	\$5,272,307	\$5,341,522	\$5,924,008	\$6,000,771	\$6,078,849
Expenses												
Administration	(\$1,217,267)	(\$938,062)	(\$1,989,313)	(\$2,145,135)	(\$2,315,314)	(\$2,410,716)	(\$2,501,945)	(\$2,705,063)	(\$2,915,797)	(\$3,032,785)	(\$3,228,278)	(\$3,398,050)
Maintenance	(\$165,475)	(\$542,300)	(\$1,114,181)	(\$1,320,456)	(\$1,360,070)	(\$1,400,872)	(\$1,442,898)	(\$1,486,185)	(\$1,530,770)	(\$1,576,693)	(\$1,623,994)	(\$1,672,714)
Recreation	(\$168,905)	(\$265,003)	(\$267,849)	(\$276,441)	(\$286,795)	(\$295,369)	(\$304,260)	(\$313,389)	(\$322,750)	(\$332,473)	(\$342,448)	(\$352,721)
Aquatics	(\$250,000)	(\$125,000)	(\$125,000)	(\$459,437)	(\$486,773)	(\$515,754)	(\$546,460)	(\$579,057)	(\$613,597)	(\$650,219)	(\$689,046)	(\$730,218)
Other Costs	(\$1,100)	(\$25,360)	(\$17,460)	(\$17,627)	(\$18,118)	(\$19,624)	(\$19,146)	(\$19,692)	(\$20,235)	(\$20,805)	(\$21,392)	(\$21,996)
Capital Projects/Equipment	(\$893,350)	(\$277,033)	(\$291,900)	(\$143,000)	(\$88,000)	(\$322,000)	(\$146,600)	(\$88,400)	(\$88,800)	(\$87,000)	(\$126,900)	(\$424,000)
Loan Payments	(\$138,648)	(\$21,461)	(\$296,478)	(\$375,977)	(\$375,975)	(\$375,973)	(\$375,971)	(\$375,969)	(\$375,964)	(\$375,961)	(\$375,959)	(\$375,956)
Expense Total	(\$2,824,858)	(\$2,084,279)	(\$3,895,301)	(\$4,740,874)	(\$4,931,048)	(\$5,339,339)	(\$5,437,301)	(\$5,663,856)	(\$5,867,748)	(\$6,468,831)	(\$6,468,831)	(\$6,878,665)
Total Revenue & Expenses	\$1,292,250	\$1,944,661	\$425,515	\$1,004,225	\$874,068	\$802,056	\$766,972	\$608,451	\$503,774	\$455,177	\$531,940	\$200,184
Beginning Cash	\$839,502	\$1,603,676	\$1,544,617	\$1,315,877	\$1,156,638	\$1,132,832	\$1,126,297	\$1,096,488	\$942,055	\$1,399,553	\$1,194,754	\$1,194,754
Beginning Cash Required	\$578,275	\$907,325	\$1,185,019	\$1,132,761	\$1,334,834	\$1,359,325	\$1,393,936	\$1,466,489	\$1,531,485	\$1,602,006	\$1,744,167	\$1,744,167
January Transfer from Reserve to Meet Requirement	\$0	\$0	\$0	\$0	\$0	\$172,834	\$265,639	\$369,951	\$579,430	\$942,452	\$949,412	\$949,412
Adjusted Beginning Cash	\$261,227	\$696,351	\$359,600	\$183,116	\$821,804	\$773,537	\$732,361	\$629,999	\$410,603	\$797,547	\$450,287	\$445,280
Available Cash for Reserve	\$361,228	\$696,350	\$359,598	\$393,115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Beginning Reserve Fund	\$636,370	\$659,170	\$1,022,325	\$1,210,769	\$1,259,510	\$1,106,042	\$905,355	\$665,462	\$321,217	\$321,217	\$321,217	\$321,217
Adjusted Reserve after Transfer to Cash	\$636,370	\$659,170	\$1,022,325	\$1,210,769	\$1,259,510	\$1,106,042	\$905,355	\$665,462	\$321,217	\$321,217	\$321,217	\$321,217
Beginning Reserve Required	\$578,275	\$907,325	\$1,185,019	\$1,132,761	\$1,334,834	\$1,359,325	\$1,393,936	\$1,466,489	\$1,531,485	\$1,602,006	\$1,744,167	\$1,744,167
Transfer to Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Adjusted Beginning Reserve	\$636,370	\$659,170	\$1,022,325	\$1,210,769	\$1,259,510	\$1,106,042	\$905,355	\$665,462	\$321,217	\$321,217	\$321,217	\$321,217
Available Cash for Capital Reserve	\$361,228	\$696,350	\$359,598	\$393,115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Beginning Capital Reserve Fund	\$15,333	\$15,333	\$15,333	\$15,333	\$15,333	\$15,333	\$15,333	\$15,333	\$15,333	\$15,333	\$15,333	\$15,333
Beginning Capital Reserve Objective	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Transfer to Capital Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Adjusted Capital Reserve	\$15,333	\$15,333	\$15,333	\$15,333	\$15,333	\$15,333	\$15,333	\$15,333	\$15,333	\$15,333	\$15,333	\$15,333
Transfers Out of General Fund	\$-1,191,488	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending M&O	\$1,693,876	\$1,544,617	\$1,315,877	\$1,156,638	\$1,132,832	\$1,126,297	\$1,096,488	\$942,055	\$797,547	\$1,194,754	\$1,194,754	\$1,194,754
Ending Reserve	\$659,170	\$1,022,325	\$1,210,769	\$1,259,510	\$1,106,042	\$905,355	\$665,462	\$321,217	\$321,217	\$321,217	\$321,217	\$321,217
Ending Capital Reserve	\$15,333	\$15,333	\$15,333	\$15,333	\$15,333	\$15,333	\$15,333	\$15,333	\$15,333	\$15,333	\$15,333	\$15,333
Available Cash for FP 4, 5	\$391,228	\$250,736	\$137,833	\$49,786	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Fundamental Principles/Guidelines in Priority Order:	
Fundamental Principle #1	Beginning Cash (Required) = 25% of the current year's expenses.
Purpose	Fund first 3 months expenses prior to distribution of significant funds to SWPRD from the levy
Fundamental Principle #2	Ending Reserve Balance = 25% of the year's total expenses.
Purpose	Fund Park operations for orderly shutdown in the event of loss of levy
Fundamental Principle #3	Build a Capital Reserve Fund with 30% of available capital/cash each year until a target threshold of \$250,000 is achieved
Purpose	Account for crisis situations with existing critical park infrastructure
Fundamental Principle #4	End of year transfer of 100% of any amount over and above required Reserve Fund. Beginning Cash amount
Purpose	Accomplish Park Maintenance Capital and Comprehensive Plan project objectives
Fundamental Principle #5	Target spend of 60% of annual project capital on Comprehensive Plan programs
Purpose	Steadily advance long-term Comprehensive Plan project and programs
	\$ 260,000
	capital reserve objective
	25%
	Target funding level

ADMINISTRATION BUDGET 2027		2025 Actual	2026 Budget	2026 Est.	2027 Budget	Notes
4-0000	Income					(\$122,082.69)
	Tax Revenue		New Levy at .46			
4-2110	Property taxes - M & O	\$1,651,155	\$3,806,306	\$3,684,223	\$3,862,806	Increase of 1% + new construction + refunds
4-2200	Timber excise taxes	\$1,301	\$750	\$750	\$750	
	Total Tax Revenue	\$1,652,456	\$3,807,056	\$3,684,973	\$3,863,556	
	Interest Income					
4-8006	Interest from M & O	\$19,044	\$25,000	\$40,000	\$45,000	
4-8008	Interest from Reserve Fund	\$19,284	\$19,000	\$22,800	\$25,000	
	Total Interest Revenue	\$38,328	\$44,000	\$62,800	\$70,000	
	Misc. Revenue					
4-1002	Advertising Revenue	\$0	\$0	\$0	\$500	Activity Guide Ad Sales
4-8001	Concession Income (Non-Retail)	\$0	\$0	\$0	\$250	E.g. non-taxable snacks
4-8002	Retail Sales (Concessions)	\$0	\$0	\$0	\$250	Swim supplies, candy, etc.
4-8003	Facility & Field Rental	\$8,384	\$7,000	\$7,300	\$7,000	Picnic Shelter, Field Reservations
	Pool Rentals	\$0	\$0	\$0	\$11,500	Competition, practice, misc pool rentals
	SWARC Facility Rental	\$0	\$0	\$0	\$5,167	Party, room rentals
4-8014	Equipment Rental	\$0	\$0	\$0	\$0	E.g. sound system, tables, chairs
	EV Charging Revenue	\$0	\$0	\$0	\$1,000	
4-8005	Other Revenue	\$142	\$250	\$26,464	\$16,000	Sale of Surplus Items/Rebates/Reimb, 2026 Cost of Issuance F
	Grants	\$632,307	\$70,500	\$73,499	\$0	
4-8020	Misc. Donations	\$20,046	\$0	\$0	\$0	
4-8100	Scholarship Donations	\$115	\$100	\$175	\$500	
	Total Misc. Revenue	\$660,993	\$77,850	\$107,438	\$42,167	
	Total Revenue	\$2,351,778	\$3,928,906	\$3,855,211	\$3,975,723	
	Expenses					
6-0000	Administration					
6-1010	Wages - Executive Director	\$133,246	\$143,186	\$143,186	\$152,348	
6-1011	Wages - Deputy Director	\$0	\$48,260	\$48,256	\$111,867	
6-1012	Wages - Business Manager	\$91,901	\$99,993	\$69,856	\$89,759	
6-1013	Wages - HR Manager	\$0	\$24,600	\$24,600	\$89,759	
6-1014	Wages - Admin/Front Desk Staff	\$39,649	\$57,952	\$57,952	\$175,286	
	Wages - Misc Overtime	\$0	\$0	\$0	\$4,274	
	Wages - Sick Leave Cashout	\$0	\$0	\$0	\$14,693	Previously included in wages
6-1201	FICA District's Share	\$12,174	\$14,750	\$14,750	\$36,294	
6-1202	WA SUI	\$2,189	\$4,075	\$1,675	\$7,235	Unemployment
6-1203	Industrial Insurance	\$18,141	\$24,150	\$20,000	\$53,714	Workers' Comp/L&I
6-1204	Health Ins	\$125,133	\$230,000	\$191,900	\$420,147	Employees at 100% & dependents at 80%
6-1205	Retirement-PERS	\$46,302	\$66,700	\$42,600	\$78,415	
6-1206	LTD/AD&D/Life Insurance	\$4,601	\$5,875	\$5,875	\$11,000	
6-1207	Dental Insurance	\$8,645	\$10,895	\$8,500	\$23,297	Employees at 100% & dependents at 80%
6-1208	B&O Tax	\$2,154	\$3,400	\$2,700	\$5,652	1.5%
6-1209	Deferred Comp	\$39,513	\$48,150	\$47,575	\$75,367	Replaces Soc Sec for FT
6-1210	Paid Family & Medical Leave	\$4,117	\$9,250	\$5,250	\$16,351	Premium Rate Increase for 2026
6-1301	Accounting Service	\$13,293	\$20,000	\$20,000	\$21,000	Annual report, support for bond rating, getting set up for new bu
6-1302	Legal Service	\$8,508	\$6,500	\$4,000	\$7,500	Resolutions, explanatory statements
6-1303	Professional Service	\$16,171	\$10,650	\$8,650	\$16,000	Payroll, Social Med Archive, Compensation Study, Feasibility S
6-1426	Fire & Liability Insurance	\$40,930	\$45,000	\$40,175	\$112,000	
6-1427	State Audit	\$19,825	\$0	\$1,182	\$23,000	Next audit financial + accountability (bill may be delayed)
6-1428	Election Costs	\$4,347	\$0	\$10,875	\$16,000	2 Commissioners Nov '27 ballot
6-1429	Building Lease	\$15,600	\$17,000	\$16,000	\$15,600	
6-1530	Office Supplies	\$4,674	\$8,400	\$7,000	\$19,654	New copier lease and misc. office supplies
6-1531	Dues & Publications	\$1,190	\$2,100	\$2,100	\$2,700	NRPA, WRPA, Chambers of Commerce, MRSC, CCC
6-1532	Print & Advertising & Marketing	\$1,010	\$2,850	\$2,800	\$10,400	Job ads, legal ads, voter information mailing, email, cross-dept
6-1533	Staff Uniforms/Clothing	\$252	\$400	\$300	\$2,000	
6-1535	Contracted Services	\$0	\$2,640	\$1,500	\$10,000	IT Contract, Pool Consulting
6-1540	Postage	\$306	\$650	\$600	\$1,100	Levy/bond voter info, comp plan mailing if applicable
6-1541	Telephone	\$7,282	\$10,415	\$8,500	\$20,000	Phone service, web hosting, internet, VOIP
6-1543	Propane	\$0	\$0	\$0	\$500	Concession stand (rare)
6-1549	Moving Expenses	\$0	\$0	\$0	\$2,000	\$8,105 in 2024
6-1550	Travel & Vehicle Allowance	\$126	\$600	\$600	\$2,550	
6-1552	Conferences & Training	\$1,318	\$5,000	\$3,000	\$5,000	Inclu travel expense for Conf/Train (Admin)
6-1660	Misc Fees & Charges	\$5,291	\$7,500	\$6,000	\$21,000	Bank fees, credit card fees, property tax assessments.
6-1690	Technology	\$10,397	\$17,475	\$17,475	\$20,800	Software, Misc.Tech Equipment, Computers in Capital,
6-1691	Office Equipment	\$1,096	\$2,150	\$2,150	\$3,000	
6-1692	Volunteer Recognition	\$12	\$300	\$300	\$600	
	Party Goods	\$0	\$0	\$0	\$0	
6-8006	Investment Fees Operations Fund	\$0	\$225	\$100	\$225	
6-8008	Investment Fees Reserve Fund	\$0	\$225	\$100	\$225	
	Total Administration	\$675,392	\$951,315	\$838,082	\$1,698,313	
	Other Expense					
	Cost of Issuance	\$0	\$0	\$24,200	\$0	
	Bond Admin & Fiscal Agent Fees	\$0	\$0	\$780	\$800	
6-2950	Other Interest Expense	\$0	\$100	\$100	\$150	
6-4570	Scholarship Expense	\$225	\$300	\$300	\$600	
	Food & Resale Expense	\$0	\$0	\$0	\$15,900	
	Total Other Expenses	\$225	\$500	\$25,380	\$17,450	
	Transfers In					
6-8008	Transfer from Reserve Fund	\$0	\$0	\$0	\$0	
	Total Transfers In	\$0	\$0	\$0	\$0	
	Transfers Out					
6-8005	Transfer to Bond Fund	\$686	\$0	\$0	\$0	
6-8009	Transfer to Reserve Fund	\$102,831	\$0	\$0	\$338,156	
	Transfer to Capital Reserve Fund	\$1,008	\$0	\$0	\$107,458	
	Transfer to Capital Fund	\$0	\$0	\$0	\$0	
	Transfer to Construction Fund	\$13,219	\$1,191,488	\$1,191,488	\$0	
	Total Transfers Out	\$117,658	\$1,191,488	\$1,191,488	\$445,614	

Line	2025 Actual	2026 Budget	2026 Estimated	2027 Budget	Notes
Program Wages					
Recreation Manager - FT	\$78,505	\$84,361	\$84,361	\$89,759	
Recreation Coordinator - .75 FTE	\$0	\$0	\$0	\$34,833	
Recreation Assistants - PT	\$19,745	\$27,000	\$30,500	\$18,053	Bball ref's & coordinator, special events, rec assistants, pickleball
Total Recreation Wages	\$98,250	\$111,361	\$114,861	\$142,645	
Misc. Recreation Expense					
Print & Advertising	\$1,561	\$3,500	\$1,280	\$2,100	Adobe Creative Cloud, Banners. Org-wide items moved to Admin Marketing
Equipment & Supplies	\$310	\$3,000	\$74	\$3,000	Jackery, AQI Sensor
Program Facility Rental	\$24,436	\$24,000	\$22,000	\$24,000	
Dues & Publications	\$0	\$0	\$0	\$100	WRPA Dues. Tracked within admin prior to 2027
First Aid Supplies	\$0	\$0	\$0	\$200	Tracked within admin prior to 2027
Conferences & Training	\$0	\$0	\$0	\$1,800	Tracked within admin prior to 2027. Includes travel, hotel & per diems as applicable
Total Misc. Recreation Expenses	\$26,308	\$30,500	\$23,354	\$31,200	
Recreation Programs					
Adult Basketball - R	\$145	\$1,000	\$0	\$0	
Adult Basketball - E	\$0	\$200	\$0	\$0	
Adult Softball League - R	\$4,000	\$4,500	\$3,750	\$5,000	
Adult Softball League - E	\$2,060	\$3,500	\$2,530	\$3,000	
Adult Volleyball - R	\$1,279	\$1,500	\$150	\$0	
Adult Volleyball - E	\$20	\$200	\$0	\$0	
Adult Sailing - R	\$7,408	\$7,000	\$5,785	\$7,000	
Adult Sailing - E	\$5,900	\$5,600	\$4,500	\$5,600	
Adult Pickleball - R	\$47,751	\$30,000	\$29,000	\$30,000	
Adult Pickleball - E	\$4,049	\$6,000	\$2,000	\$2,500	Pickleball wages under 6-4012.
Adult Soccer/Futsal - R	\$2,042	\$2,000	\$1,400	\$1,600	
Adult Soccer/Futsal - E	\$0	\$1,000	\$0	\$100	2025 Expense Incl. soccer goals
Miscellaneous Adult Sports - R	\$0	\$800	\$0	\$0	
Miscellaneous Adult Sports - E	\$0	\$640	\$0	\$0	
Tennis Classes - R	\$6,745	\$6,000	\$5,985	\$6,000	
Tennis Classes - E	\$5,388	\$4,800	\$4,772	\$4,800	
Youth Basketball - R	\$19,212	\$19,000	\$15,000	\$18,000	Youth Basketball League, Little Dribblers. Referee and Coordinator wages under 6-4012.
Youth Basketball - E	\$4,766	\$9,000	\$8,000	\$7,000	2026 4-6th Grade in Nov/Dec this year
Contract Sports - R	\$29,579	\$13,000	\$20,000	\$20,000	
Contract Sports - E	\$11,188	\$2,000	\$11,200	\$11,200	Challenger, Skyhawks, Levo, Admirals Basketball.
Wrestling - R	\$2,720	\$1,200	\$1,200	\$1,200	
Wrestling - E	\$2,176	\$960	\$960	\$960	
Falcon Programs - R	\$0	\$1,000	\$0	\$1,000	
Falcon Programs - E	\$0	\$800	\$0	\$800	
Youth Soccer/Futsal - R	\$0	\$600	\$0	\$600	
Youth Soccer/Futsal - E	\$0	\$0	\$0	\$0	
Youth Pickleball - R	\$0	\$0	\$1,988	\$2,000	
Youth Pickleball - E	\$0	\$0	\$1,584	\$1,600	
Triathlon - R	\$19,970	\$0	\$0	\$0	
Triathlon - E	\$21,457	\$0	\$0	\$0	
Polar Bear Dive - R	\$1,870	\$1,700	\$1,490	\$1,600	
Polar Bear Dive - E	\$1,530	\$1,445	\$1,267	\$1,360	
Fitness - R	\$78	\$1,000	\$0	\$6,700	
Fitness - E	\$840	\$800	\$0	\$5,500	Line dancing, yoga, tai chi, fitness @ SWARC
Adult General Program - R	\$0	\$1,000	\$0	\$1,000	
Adult General Program - E	\$0	\$800	\$0	\$800	
Cheer - R	\$1,792	\$2,400	\$2,178	\$2,400	
Cheer - E	\$2,930	\$1,920	\$1,822	\$1,920	
Other Youth Programs - R	\$10,748	\$12,500	\$10,988	\$11,000	
Other Youth Programs - E	\$8,548	\$10,000	\$8,780	\$8,800	VolleyKids, Underwater Robotics Not magic
Swim Lessons - R	\$34,155	\$36,000	\$39,668	\$0	
Swim Lessons - E	\$27,678	\$29,000	\$31,615	\$0	Swim Lessons. Moved to Aquatics Budget for 2027
Skimboarding - R	\$2,140	\$2,000	\$3,129	\$3,000	
Skimboarding - E	\$1,712	\$1,600	\$2,384	\$2,400	
Youth Sailing - R	\$16,401	\$17,000	\$16,975	\$17,000	
Youth Sailing - E	\$13,136	\$13,600	\$13,660	\$13,600	
Paddle Sports - R	\$1,400	\$1,600	\$2,047	\$2,200	
Paddle Sports - E	\$1,120	\$1,280	\$1,656	\$1,760	Canoe, Kayak, S.U.P.
Cultural Youth Camps - R	\$10,020	\$10,000	\$11,246	\$12,000	
Cultural Youth Camps - E	\$8,080	\$8,000	\$8,996	\$9,600	Music Camp, Nature Camp, Magic Camp, Magic Club, Photography
Dog Classes - R	\$2,565	\$3,000	\$750	\$1,000	
Dog Classes - E	\$2,040	\$2,400	\$600	\$800	
Concerts - R	\$6,500	\$1,500	\$0	\$5,000	
Concerts - E	\$4,360	\$7,000	\$8,262	\$11,000	\$5000 sponsorship for 2026 sent the last week of 2025, so it's on 2025 revenue
New Program Directions - R *	\$975	\$6,000	\$2,000	\$6,000	
New Program Directions - E *	\$475	\$4,000	\$1,600	\$4,000	
Special Events - R	\$1,000	\$5,000	\$0	\$500	
Special Events - E	\$0	\$3,000	\$600	\$2,000	Kids Concert, Trivia, Puzzles
Total Recreation - R	\$230,494	\$188,300	\$174,729	\$161,800	
Total Recreation - E	\$129,453	\$119,545	\$116,788	\$101,100	
Recreation - Total Revenue	\$230,494	\$188,300	\$174,729	\$161,800	
Recreation - Total Expenses	\$254,010	\$261,406	\$255,003	\$274,945	

Line	2025 Actual	2026 Budget	2026 Estimated	2027 Budget	Notes
Aquatics Wages					
Aquatics Manager - FT	\$0	\$0	\$0	\$74,800	
Aquatics Coordinator - FT	\$0	\$0	\$0	\$37,305	
Aquatics Wages - PT	\$0	\$0	\$0	\$106,008	Lifeguards, Instructors, Coaches
Total Program Wages	\$0	\$0	\$0	\$218,112	
Misc. Program Expense					
Dues & Publications	\$0	\$0	\$0	\$3,000	Dues, subscriptions, memberships
Print & Advertising	\$0	\$0	\$0	\$2,100	Not including activity guides & mailer
First Aid Supplies & Safety	\$0	\$0	\$0	\$1,000	
Aquatics Equipment & Supplies	\$0	\$0	\$0	\$2,800	Misc Supplies
Uniforms	\$0	\$0	\$0	\$3,000	Lifeguard shirts, rash guards, swimsuits
Lifeguard Equipment	\$0	\$0	\$0	\$5,000	
Conferences & Training	\$0	\$0	\$0	\$2,500	Tracked within admin prior to 2027.1
Towels	\$0	\$0	\$0	\$1,000	
Total Misc. Program Expenses	\$0	\$0	\$0	\$20,400	
Recreation Programs					
					551668
Aquatics Misc - R	\$0	\$0	\$0	\$100,000	
Aquatics Misc. - E	\$0	\$0	\$0		All programs temporarily placed here
Swim Lessons - R	\$0	\$0	\$0	\$73,333	
Swim Lessons - E	\$0	\$0	\$0		2026 swim lessons: \$40K revenue
Fees - R	\$0	\$0	\$0		
Fees - E	\$0	\$0	\$0		Daily Admissions, Admission Pass, An
Rec Swim - R	\$0	\$0	\$0		
Rec Swim - E	\$0	\$0	\$0		
Lap Swim/Walk Fit - R	\$0	\$0	\$0		
Lap Swim/Walk Fit - E	\$0	\$0	\$0		
Water Fitness - R	\$0	\$0	\$0		
Water Fitness - E	\$0	\$0	\$0		
Contract Swim Programs - R	\$0	\$0	\$0		
Contract Swim Programs - E	\$0	\$0	\$0		
Swim Team - R	\$0	\$0	\$0		
Swim Team - E	\$0	\$0	\$0		
Masters Swim - R	\$0	\$0	\$0		
Masters Swim - E	\$0	\$0	\$0		
Swim Camp - R	\$0	\$0	\$0		
Swim Camp - E	\$0	\$0	\$0		
Aquatics Special Events - R	\$0	\$0	\$0		
Aquatics Special Events - E	\$0	\$0	\$0		Dive in Movie
Safety Courses - R	\$0	\$0	\$0		
Safety Courses - E	\$0	\$0	\$0		
Lifeguard Training - R	\$0	\$0	\$0		
Lifeguard Training - E	\$0	\$0	\$0		
First Aid/CPR Classes - R	\$0	\$0	\$0		
First Aid/CPR Classes - E	\$0	\$0	\$0		Create a job # for contracted program
Masters Swim Team - R	\$0	\$0	\$0		
Masters Swim Team - E	\$0	\$0	\$0		
Adult Swim Lessons - R	\$0	\$0	\$0		
Adult Swim Lessons - E	\$0	\$0	\$0		
Water Volleyball - R	\$0	\$0	\$0		
Water Volleyball - E	\$0	\$0	\$0		
Water Polo - R	\$0	\$0	\$0		
Water Polo - E	\$0	\$0	\$0		
Total Aquatics Programs - R	\$0	\$0	\$0	\$173,333	
Total Aquatics Programs - E	\$0	\$0	\$0	\$0	
Aquatics - Total Revenue	\$0	\$0	\$0	\$173,333	
Aquatics - Total Expenses	\$0	\$0	\$0	\$238,512	

MAINTENANCE BUDGET 2027	2025 ACTUAL	2026 BUDGETED	2026 ESTIMATED	2027 BUDGET	NOTES
Maintenance Wages					
Parks & Facilities Manager - FT	\$107,883	\$115,919	\$115,919	\$117,895	Sick Leave Cashout in Admin
Facilities Coordinator - FT	\$0	\$0	\$0	\$55,636	
Custodian(s) - Include w/ 6-2012?	\$0	\$0	\$0	\$32,272	
Maintenance Wages - Other	\$203,686	\$220,050	\$220,050	\$243,607	Parks Lead & Tech, Parks & Fleet Technician, Seasonal,
Total Maintenance Wages	\$311,569	\$335,969	\$335,969	\$449,411	
Maintenance O&M					
Professional Services	\$1,650	\$4,000	\$4,300	\$5,902	Plumber, Trees, Electrical, Fire Extinguisher etc.
Window Cleaning	\$0	\$0	\$0	\$0	
Dues & Publications	\$194	\$200	\$200	\$2,000	
Gas & Lube Products	\$11,799	\$13,500	\$16,000	\$17,500	
Pool Chemicals	\$0	\$0	\$0	\$15,000	From Brian's Estimates
Uniforms/Safety Gear	\$805	\$1,000	\$1,000	\$3,000	
Travel & Vehicle Allowance	\$469	\$700	\$600	\$1,300	
Outdoor Furniture & Equipment	\$2,857	\$2,000	\$2,000	\$3,000	Picnic tables, benches, trash cans
Garden Maint & Hort	\$8,121	\$5,000	\$5,000	\$7,000	
Irrigation & Plumbing Supplies	\$7,448	\$6,500	\$5,500	\$7,000	
Sport Field Supplies	\$23,651	\$30,000	\$30,000	\$30,000	
Misc Building Repair	\$10,023	\$7,500	\$5,000	\$9,000	
Building Main/Jan Supplies	\$7,702	\$7,500	\$7,500	\$16,500	
Fertilizer & Turf	\$24,326	\$24,000	\$24,000	\$26,000	
Playground Maintenance	\$5,838	\$9,000	\$10,692	\$12,000	Inclu. blow-in chips
Refuse Removal	\$8,820	\$9,250	\$10,000	\$13,100	
Electrical	\$13,205	\$15,000	\$14,500	\$391,704	Incl. Aquatics "Utilities" estimate & EV Charging
EV Charging Expense	\$0	\$0	\$0	\$ 1,000	
Alarm System Monitoring	\$457	\$560	\$458	\$1,990	
Conferences & Training	\$300	\$1,500	\$1,500	\$2,500	
Road & Trail Maintenance	\$10,028	\$8,000	\$15,631	\$10,000	
Water System Maintenance	\$6,378	\$18,000	\$14,500	\$ 26,362	\$27K WWS, \$5,575 Tank Cleaning
Septic	\$8,900	\$12,500	\$9,000	\$17,300	Porta Potties, Septic service, pump SWARC 2x's / year
Contract Services	\$0	\$500	\$500	\$500	
SWARC Equipment Maint Contract	\$0	\$0	\$0	\$2,833	Incl HVAC Service Contract
Service Contract on Generator	\$0	\$0	\$0	\$625	
Fire Hydrant Testing	\$0	\$0	\$0	\$1,575	3 - annual
Veh/Mach Repair Parts	\$12,261	\$12,000	\$10,000	\$12,000	
Veh/Mach In-Shop Repair	\$11,035	\$14,000	\$12,000	\$19,000	E-Bike tune-up
Misc. Equipment Rental	\$483	\$400	\$400	\$1,500	
Misc. Equipment Tools	\$2,198	\$1,600	\$1,600	\$2,000	
Vandalism Repair	\$130	\$650	\$450	\$1,000	
Sign/Art Work Maintenance	\$478	\$2,000	\$2,000	\$1,000	
Trustland Trails	\$0	\$1,500	\$1,500	\$1,000	
Lakes	\$473	\$500	\$500	\$500	
Total Maintenance O&M	\$180,027	\$208,860	\$206,331	\$662,691	
TOTAL Maintenance	\$491,596	\$544,829	\$542,300	\$1,112,101	

Large Equipment (Current Equipment Purchase Year)															
Mower: Replace Zero Turn Bad Boy (2010)	\$10,000														
Mower: Replace Toro Groundsmaster 5910 (2024)	\$185,000													\$185,000	
Blower															
Hand Mower															
Utility Vehicle: Replace Kubota (2015) Replaced with T	\$20,000	\$0													
Truck: Replace Dodge Ram (2013)/(2025)	\$60,000	\$56,548								\$60,000					
Mower: Replace Jacobsen Mower (2018) / Groundsma	\$130,000	\$115,805													\$130,000
Mower: Replace Toro Groundsmaster 4500 (2026)	\$150,000		\$130,000	\$103,883										\$130,000	
Dump Truck: Replace Dodge Ram (2007)	\$95,000				\$95,000										
Floor Machine / Court Cleaner (Pickleball, Aquatics Fac	\$25,000				\$25,000										
Replace 2014 Ford Transit (2015) or EV	\$30,000							\$30,000							
Tractor: Replace Kubota 3560	\$35,000					\$35,000									
Infield Groomer	\$40,000				\$40,000										
Utility Vehicle: Toro Workman (2020)	\$40,000							\$40,000							
Tractor: Replace Kubota 4060	\$40,000												\$40,000		
Pool Capital: Genie Lift	\$30,000														
Pool Capital: Forklift	\$30,000														

Misc. Capital Purchases & Projects															
E-Bike	\$3,250	\$2,828													
Water Fountain/ Water Bottle Filling Station	\$0	\$12,005													
Backstop Replacement (Grant App in 2028)	\$90,000														
Soccer Goals	\$10,000														
Picnic Shelter	\$100,000														
Basketball/Futsal Court (in Construction Project)	\$150,000				\$0										

Existing Infrastructure Maintenance															
Sports Complex Parking Area Overlay	\$127,000														
Park Improvements/Asphalt improvements			\$50,000	\$32,152	\$0			\$60,000							
Pickleball Court Resurfacing	\$80,000							\$30,000							
Basketball Court Resurfacing	\$15,000	\$6,784						\$15,000							
Lower Bathroom Renovation - Concession Stand	\$10,000														
Rotary Basketball Court Renovation															
Fence Replacement / Backstop Renovation		\$15,138													
Overlay Main Road Uphill to Turnaround	\$120,000														
Sports Complex Septic Tank Expansion	\$20,000														
Sports Complex Bathroom Renovation	\$20,000						\$20,000								

Deferred Maintenance Projects															
Replacement of existing well pump	\$75,000														
Crow's Nest Elevator Replacement	\$100,000														
Replace playground rope climbing structure				\$32,711											
Doghouse Updates	\$5,000				\$5,000										

Technology (Currently in Admin 6-1690)															
(Goal of replacing every 4 years)															
Parks Sup. Computer (Pass Brian's to Tom)	\$1,000														
Director Computer (2024)	\$1,500						\$1,500								
Rec Man. Computer (2023)	\$1,500				\$1,500			\$1,600					\$1,900		
Admin 2 Computer (2024)	\$1,500					\$1,500			\$1,700					\$2,000	
Rec Computer (2022)	\$1,500					\$1,500			\$1,700					\$2,000	
Deputy Dir. Computer (2025)	\$1,500						\$1,500			\$1,800		\$12,000			\$2,100
SWARC Computers (2026) Qty 8				Constr. Fund											
Various Tech at SWARC (2026)				Constr. Fund											
Security System at SWARC (2026)				Constr. Fund											
Cell Phones?															

South Whidbey Aquatic Recreation Center															
Misc. Aquatics Capital Expenses (To be reserved)					\$95,000	\$45,000	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000
Trail Around SWARC, Installed by Staff	\$50,000				\$50,000										
Office space reduced 75% (Deductive)	\$191,488		Transfers	Transfers											
If levy passes, funds toward Construction	\$1,000,000		Transfers	Transfers											
Solar Panels	\$318,784 plus design plus escalation														
Equipment with Singlewire Fusion Software	\$107,712 plus escalation														
Electronic Programmable Readerboard	\$25,000														

COMPREHENSIVE PLAN PROGRAMS															
Pickleball Court Project															
	Estimated Cost														
Construction	\$502,000	\$568,942													
Final Court Surfacing & Related Expense			\$70,500	\$77,646											
All weather equipment storage	\$10,000	\$6,124													
Paved Parking	\$40,000		\$40,000	\$30,642											
Lighting	\$50,000														

TOTAL CAP IMPROVE, EQUIP, COMPREHENSIVE PLAN		\$784,174	\$290,500	\$277,033	\$251,500	\$143,000	\$88,000	\$322,000	\$146,600	\$88,400	\$85,800	\$97,000	\$126,900	\$424,000	\$217,100
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DEBT SERVICE & Bond Proceeds

M&O FUND

	Cost basis	Due Date	2026		2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	Maturity
			Budget	Estimated														
LTGO BOND DEBT/LIABILITIES																		
LTGO Bond for Gabelein Property (2015)	\$500,000	MAY 2038	\$21,481	\$21,481	\$21,479	\$21,477	\$21,475	\$21,473	\$21,471	\$21,469	\$21,466	\$21,464	\$21,461	\$21,459	\$21,456	\$8,143	\$0	2038
LTGO Bond to complete SWARC (2027) <i>Est.</i>	\$3,700,000	DEC 2042	\$118,167	\$0	\$375,000	\$354,500	\$354,500	\$354,500	\$354,500	\$354,500	\$354,500	\$354,500	\$354,500	\$354,500	\$354,500	\$354,485	\$335,490	2042?
OTHER (NON-GO) DEBT/LIABILITIES																		
None currently financed mowers etc.)			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL M&O FUND PAYMENTS			\$139,648	\$21,481	\$396,479	\$375,977	\$375,975	\$375,973	\$375,971	\$375,969	\$375,966	\$375,964	\$375,961	\$375,959	\$375,956	\$362,628	\$335,490	
LTGO Proceeds for SWARC Construction			\$3,700,000															

BOND FUND

	Cost basis	Due Date	2026		2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	Maturity
			Budget	Estimated														
UTGO BOND DEBT/LIABILITIES																		
UTGO Bond, Refund 2008 (2016)		DEC 2027	\$116,906	\$116,906	\$116,501													2027
UTGO Bond, 2024	\$15,000,000	DEC 2048	\$626,575	\$626,575	\$626,575	\$626,575	\$756,575	\$785,075	\$816,825	\$851,575	\$884,075	\$919,325	\$956,425	\$995,638	\$1,036,713	\$1,079,150	\$1,117,913	2048
UTGO Bond, 2026	\$12,000,000	DEC 2048	\$678,771	\$671,624	\$1,073,650	\$747,650	\$666,650	\$689,150	\$710,150	\$729,650	\$752,650	\$773,900	\$793,400	\$816,150	\$836,900	\$859,900	\$886,300	2048
TOTAL BOND FUND PAYMENTS			\$1,248,868	\$1,248,868	\$1,816,726	\$1,374,225	\$1,423,225	\$1,474,225	\$1,526,975	\$1,581,225	\$1,636,725	\$1,693,225	\$1,749,825	\$1,811,788	\$1,873,613	\$1,939,050	\$2,004,213	

South Whidbey Parks & Recreation Dist

M&O / Reserve
5495 Maxwellton Road
Langley, WA 98260

Profit & Loss [Budget Analysis]

January 2026-September 2026

10/13/2026
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		Selected Period	Budgeted	\$ Difference
4-0000	Income			
4-2000	Taxes			
4-2110	Property Taxes - M & O	\$2,240,802	\$2,285,235	(\$44,433)
4-2200	Timber Excise Taxes	\$547	\$375	\$172
	Total Taxes	<u>\$2,241,349</u>	<u>\$2,285,610</u>	<u>(\$44,261)</u>
4-4100	Recreation Programs			
4-4113	Adult Basketball	\$0	\$670	(\$670)
4-4114	Adult Softball League	\$3,750	\$4,000	(\$250)
4-4117	Adult Volleyball	\$230	\$1,065	(\$835)
4-4118	Adult Sailing	\$5,785	\$7,000	(\$1,215)
4-4119	Adult Pickleball	\$21,715	\$19,535	\$2,180
4-4120	Adult Soccer/Futsal	\$930	\$1,100	(\$170)
4-4129	Misc. Adult Sports	\$0	\$590	(\$590)
4-4131	Tennis Classes	\$5,985	\$6,000	(\$15)
4-4132	Youth Basketball	\$2,465	\$2,465	\$0
4-4133	Contract Sports	\$17,755	\$9,298	\$8,457
4-4134	Wrestling	\$600	\$500	\$100
4-4135	Falcon Programs	\$0	\$700	(\$700)
4-4136	Youth Soccer/Futsal	\$0	\$400	(\$400)
4-4149	Youth Pickleball	\$1,988	\$0	\$1,988
4-4199	Polar Bear Dive Revenue	\$660	\$660	\$0
4-4216	Fitness	\$0	\$700	(\$700)
4-4219	Adult General Program	\$0	\$700	(\$700)
4-4252	Cheer	\$2,178	\$2,178	\$0
4-4260	Other Youth Programs	\$10,988	\$12,500	(\$1,512)
4-4264	Swim Lessons 2026	\$39,320	\$36,000	\$3,320
4-4265	Skimboarding	\$2,995	\$2,000	\$995
4-4266	Youth Sailing	\$16,975	\$17,000	(\$25)
4-4267	Paddle Sports	\$2,047	\$1,600	\$447
4-4282	Cultural Youth Camps	\$11,246	\$10,000	\$1,246
4-4291	Dog Classes	\$1,066	\$2,100	(\$1,034)
4-4296	New Program Directions	\$1,680	\$4,200	(\$2,520)
4-4298	Special Events	\$0	\$3,200	(\$3,200)
	Total Recreation Programs	<u>\$150,357</u>	<u>\$146,161</u>	<u>\$4,196</u>
4-5000	Aquatics Revenue			
4-8000	Other Revenue			
4-8003	Park Facility Rental	\$8,623	\$6,800	\$1,823
4-8005	Other Revenue	\$26,464	\$250	\$26,214
4-8006	Interest from M & O	\$35,282	\$19,600	\$15,682
4-8008	Interest from Reserve Fund	\$17,576	\$13,600	\$3,976
4-8011	Donations/Grants-Pickleball	\$73,499	\$70,500	\$2,999
4-8100	Scholarship Donations	\$175	\$100	\$75
	Total Other Revenue	<u>\$161,619</u>	<u>\$110,850</u>	<u>\$50,769</u>
	Total Income	<u>\$2,553,325</u>	<u>\$2,542,621</u>	<u>\$10,704</u>
5-0000	Cost of Sales			
	Gross Profit	<u>\$2,553,325</u>	<u>\$2,542,621</u>	<u>\$10,704</u>
6-0000	Expenses			
6-1000	Administration			
6-1010	Wages - Director	\$107,389	\$107,389	\$0
6-1011	Wages - Deputy Director	\$17,523	\$17,524	(\$1)
6-1012	Wages - Business Manager	\$55,756	\$71,686	(\$15,930)
6-1014	Wages - Admin Assistant 2	\$43,323	\$43,464	(\$141)
6-1201	FICA District's Share	\$9,847	\$10,314	(\$467)
6-1202	WA State Unemployment Ins	\$1,390	\$2,850	(\$1,460)
6-1203	Labor & Industries Ins	\$16,135	\$17,625	(\$1,490)
6-1204	Health Ins	\$121,204	\$151,200	(\$29,996)
6-1205	Retirement-PERS	\$28,839	\$47,250	(\$18,411)
6-1206	LTD/AD&D/Life Ins	\$3,888	\$3,906	(\$18)
6-1207	Dental Insurance	\$6,910	\$7,461	(\$551)
6-1208	B&O Tax	\$2,332	\$2,708	(\$376)
6-1209	DCP Employer Expense	\$32,150	\$32,400	(\$250)
6-1210	Family & Medical Leave	\$4,154	\$6,060	(\$1,906)

South Whidbey Parks & Recreation Dist

Profit & Loss [Budget Analysis]

January 2026-September 2026

10/13/2026
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		Selected Period	Budgeted	\$ Difference
6-1301	Accounting Service	\$13,758	\$20,000	(\$6,242)
6-1302	Legal Service	\$549	\$4,760	(\$4,211)
6-1303	Professional Service	\$1,963	\$2,950	(\$987)
6-1426	Liability Insurance	\$40,175	\$45,000	(\$4,825)
6-1427	State Audit	\$1,182	\$0	\$1,182
6-1428	Election Costs	\$10,875	\$0	\$10,875
6-1429	Building Lease	\$11,700	\$11,700	\$0
6-1530	Office Supplies	\$3,234	\$5,400	(\$2,166)
6-1531	Dues & Publications	\$914	\$950	(\$37)
6-1532	Print & Advertising	\$920	\$800	\$120
6-1535	Contracted Services	\$0	\$1,760	(\$1,760)
6-1540	Postage	\$254	\$468	(\$214)
6-1541	Telephone	\$4,215	\$5,778	(\$1,563)
6-1550	Travel & Vehicle Allowance	\$316	\$450	(\$134)
6-1552	Conferences & Training	\$821	\$1,093	(\$271)
6-1660	Misc Fees & Charges	\$5,154	\$5,825	(\$671)
6-1690	Technology	\$10,274	\$10,875	(\$601)
6-1691	Office Equipment	\$599	\$1,400	(\$801)
	Total Administration	\$557,741	\$641,046	(\$83,305)
6-2000	Maintenance			
6-2001	Maintenance Wages			
6-2010	Maintenance Supervisor	\$83,104	\$83,104	\$0
6-2012	Maintenance Wages - Hourly	\$162,173	\$165,038	(\$2,864)
	Total Maintenance Wages	\$245,277	\$248,141	(\$2,864)
6-2200	Maintenance O & M			
6-2303	Professional Service	\$4,259	\$3,667	\$592
6-2331	Dues & Publications	\$0	\$200	(\$200)
6-2434	Gas & Lube Products	\$11,391	\$9,850	\$1,541
6-2436	Safety Gear	\$0	\$700	(\$700)
6-2550	Travel & Vehicle Allowance	\$381	\$525	(\$144)
6-2581	Garden Maint & Hort	\$4,385	\$2,350	\$2,035
6-2582	Irrg & Plumb Supplies	\$4,985	\$6,300	(\$1,315)
6-2583	Sport Field Supplies	\$11,232	\$14,500	(\$3,268)
6-2584	Misc Bld Repair	\$1,931	\$5,400	(\$3,469)
6-2585	Bld Maint & Jan Supp	\$7,116	\$5,975	\$1,141
6-2586	Fertilizer & Turf	\$21,335	\$15,550	\$5,785
6-2610	Playground Maintenance	\$2,348	\$2,650	(\$302)
6-2647	Refuse Removal	\$7,657	\$6,906	\$751
6-2649	Electrical Utilities	\$12,108	\$10,900	\$1,208
6-2650	Alarm System Monitoring	\$229	\$410	(\$181)
6-2652	Conferences & Training	\$0	\$1,150	(\$1,150)
6-2670	Road & Trail Maintenance	\$12,065	\$8,000	\$4,065
6-2680	Water System Maintenance	\$11,136	\$5,800	\$5,336
6-2690	Septic	\$2,779	\$4,700	(\$1,921)
6-2760	Contract Services	\$0	\$500	(\$500)
6-2880	Veh & Mach Repair/Parts	\$5,057	\$8,700	(\$3,643)
6-2881	Veh/Mach In-shop Repair	\$1,521	\$9,000	(\$7,479)
6-2901	Misc Equip Rental	\$0	\$400	(\$400)
6-2902	Misc. Equipment/Tools	\$1,605	\$1,400	\$205
6-2904	Vandalism Repair	\$10	\$650	(\$640)
6-2905	Sign/Art Work Maintenance	\$858	\$950	(\$92)
6-2907	Lakes	\$0	\$500	(\$500)
	Total Maintenance O & M	\$124,387	\$127,633	(\$3,246)
	Total Maintenance	\$369,664	\$375,774	(\$6,110)
6-2950	Interest Expense	\$0	\$70	(\$70)
6-3000	Capital Equipment/Projects			
6-3001	Projects/Equipment	\$168,745	\$180,000	(\$11,255)
6-3002	Pickleball Court Expense	\$108,626	\$110,500	(\$1,874)
	Total Capital Equipment/Projects	\$277,371	\$290,500	(\$13,129)
6-4000	Recreation Programs			
6-4009	Program Wages			
6-4010	Programs Wages - FT	\$63,271	\$63,271	\$0
6-4012	Programs Wages - PT	\$16,434	\$20,700	(\$4,266)
	Total Program Wages	\$79,705	\$83,971	(\$4,266)
6-4100	Recreation Programs			
6-4113	Adult Basketball	\$0	\$140	(\$140)
6-4114	Adult Softball League	\$2,330	\$3,500	(\$1,170)
6-4117	Adult Volleyball	\$0	\$140	(\$140)
6-4118	Adult Sailing	\$4,500	\$5,600	(\$1,100)

South Whidbey Parks & Recreation Dist

Profit & Loss [Budget Analysis]

January 2026-September 2026

10/13/2026
9:20:08 AM

		Selected Period	Budgeted	\$ Difference
6-4119	Pickleball	\$916	\$4,200	(\$3,284)
6-4120	Adult Soccer/Futsal	\$0	\$700	(\$700)
6-4129	Miscellaneous Adult Sports	\$0	\$448	(\$448)
6-4131	Tennis Classes	\$4,772	\$4,800	(\$28)
6-4132	Youth Basketball	\$4,748	\$7,600	(\$2,852)
6-4133	Contract Sports	\$8,388	\$2,000	\$6,388
6-4134	Wrestling	\$480	\$600	(\$120)
6-4135	Falcon Programs	\$0	\$500	(\$500)
6-4149	Youth Pickleball	\$1,584	\$0	\$1,584
6-4199	Polar Bear Dive Expense	\$1,267	\$1,445	(\$179)
6-4216	Fitness	\$0	\$575	(\$575)
6-4219	Adult Programs	\$0	\$500	(\$500)
6-4252	Cheer	\$1,822	\$1,920	(\$98)
6-4260	Other Youth Programs	\$8,780	\$10,000	(\$1,220)
6-4264	Aquatics	\$31,615	\$29,000	\$2,615
6-4265	Skimboarding	\$2,384	\$1,600	\$784
6-4266	Youth Sailing	\$13,660	\$13,600	\$60
6-4267	Paddle Sports	\$1,656	\$1,280	\$376
6-4282	Cultural Youth Camps	\$2,930	\$8,000	(\$5,070)
6-4291	Dog Classes	\$0	\$1,599	(\$1,599)
6-4292	Concerts	\$8,262	\$7,000	\$1,262
6-4296	New Program Directions	\$1,332	\$2,800	(\$1,468)
6-4298	Special Events	\$600	\$2,100	(\$1,500)
	Total Recreation Programs	\$102,025	\$111,647	(\$9,622)
6-4500	Misc. Rec. Program Expenses			
6-4532	Print & Advertising	\$1,437	\$2,627	(\$1,190)
6-4534	Program Equipment & Supplies	\$74	\$2,100	(\$2,026)
6-4535	Program Facility Rental	\$13,389	\$18,000	(\$4,611)
6-4570	Unfunded Scholarships	\$50	\$250	(\$200)
	Total Misc. Rec. Program Expenses	\$14,950	\$22,977	(\$8,027)
	Total Recreation Programs	\$196,681	\$218,595	(\$21,914)
6-8000	Miscellaneous Costs			
6-8006	Investment Fee Operations Fund	(\$267)	\$150	(\$417)
6-8008	Investment Fees Reserve Fund	(\$251)	\$150	(\$401)
	Total Miscellaneous Costs	(\$518)	\$300	(\$818)
	Total Expenses	\$1,400,939	\$1,526,285	(\$125,346)
	Operating Profit	\$1,152,386	\$1,016,336	\$136,050
9-0000	Other Expenses			
9-2000	Cost of Issuance	\$24,200	\$0	\$24,200
	Net Profit / (Loss)	\$1,128,186	\$1,016,336	\$111,850

South Whidbey Parks & Recreation Dist

M&O / Reserve
5495 Maxwellton Road
Langley, WA 98260

Account Transactions

1/1/2026 To 9/30/2026

10/13/2026
9:22:58 AM

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ID#	Src	Date	Memo/Payee	Debit	Credit	Job No.
2-2100	Mortgage Loans					
00014535	PJ	4/16/2026	Purchase; Heritage Bank - Oly	\$10,740.79		
00014895	PJ	9/16/2026	Purchase; Heritage Bank - Oly	\$10,740.32		
				\$21,481.11	\$0.00	

South Whidbey Parks & Recreation Dist

Construction Fund 741

5495 Maxwelton Rd

Langley, WA 98260

Profit & Loss Statement [Cash]**January 2026-September 2026****10/13/2026****8:55:39 AM****Construction Fund.myo**

4-0000	Income		
4-1000	Bond Proceeds	\$11,770,000.00	
	Total Income		\$11,770,000.00
5-0000	Cost of Sales		
	Gross Profit		\$11,770,000.00
6-0000	Expenses		
6-1000	SW Aquatic Recreation Center		
6-1010	Legal Services	\$5,324.30	
6-1021	Postage	\$128.30	
6-1030	Architectural & Design Fees	\$281,998.53	
6-1040	Engineering Services	\$1,300.00	
6-1050	Accounting Services	\$1,328.90	
6-1060	Professional Services	\$71,147.36	
6-1070	Project Management	\$395,959.50	
6-1080	Permits	\$2,105.28	
6-1110	Office Equipment	\$76.29	
6-1150	SWARK Tech & Work Stations	\$3,087.06	
6-1200	Construction	\$12,820,504.15	
6-1210	Landscaping	\$2,604.00	
6-1220	Utility Connection Fees	\$93,054.04	
6-1700	Electrical Service	\$3,960.53	
	Total SW Aquatic Recreation Center	\$13,682,578.24	
6-6000	Occupancy Costs		
6-6090	Electric	\$80.57	
	Total Occupancy Costs	\$80.57	
	Total Expenses		\$13,682,658.81
	Operating Profit		(\$1,912,658.81)
8-0000	Other Income		
8-1000	Interest Income (2024 Bond)	\$155,394.41	
8-1001	Interest Income (2026 Bond)	\$177,736.08	
8-3000	GO Bond Premium	\$395,279.15	
	Total Other Income		\$728,409.64
9-0000	Other Expenses		
9-1000	Interest Expense	(\$2,780.85)	
9-2000	Cost of Issuance	\$84,581.65	
9-3000	Issuance Discount on LTD	\$80,697.50	
	Total Other Expenses		\$162,498.30
	Net Profit / (Loss)		<u>(\$1,346,747.47)</u>

South Whidbey Parks & Recreation Dist

Capital/Property Fund
5495 Maxwellton Rd
Langley WA 98260

Profit & Loss Statement

January 2026-September 2026

10/13/2026
8:52:10 AM

Income		
Cost of Sales		
Gross Profit		<u>\$0.00</u>
Expenses		
Operating Profit		<u>\$0.00</u>
Other Income		
Other Expenses		
Interest Expense	<u>(\$67.87)</u>	
Total Other Expenses		(\$67.87)
Net Profit / (Loss)		<u><u>\$67.87</u></u>

Fund Balances

September 30, 2026 Cash & Investments

M&O*	\$2,030,463
Reserve**	\$654,197
Capital Reserve**	\$15,333
Capital Fund ***	\$440
Bond Debt Service Fund	\$1,072,269
Construction Fund (2024 Bond)	\$0
Construction Fund (2026 Bond)	\$10,299,924
TOTAL	\$14,072,626

NOTES

04/09/26 - \$12M transfer in of 2026 Bond Proceeds

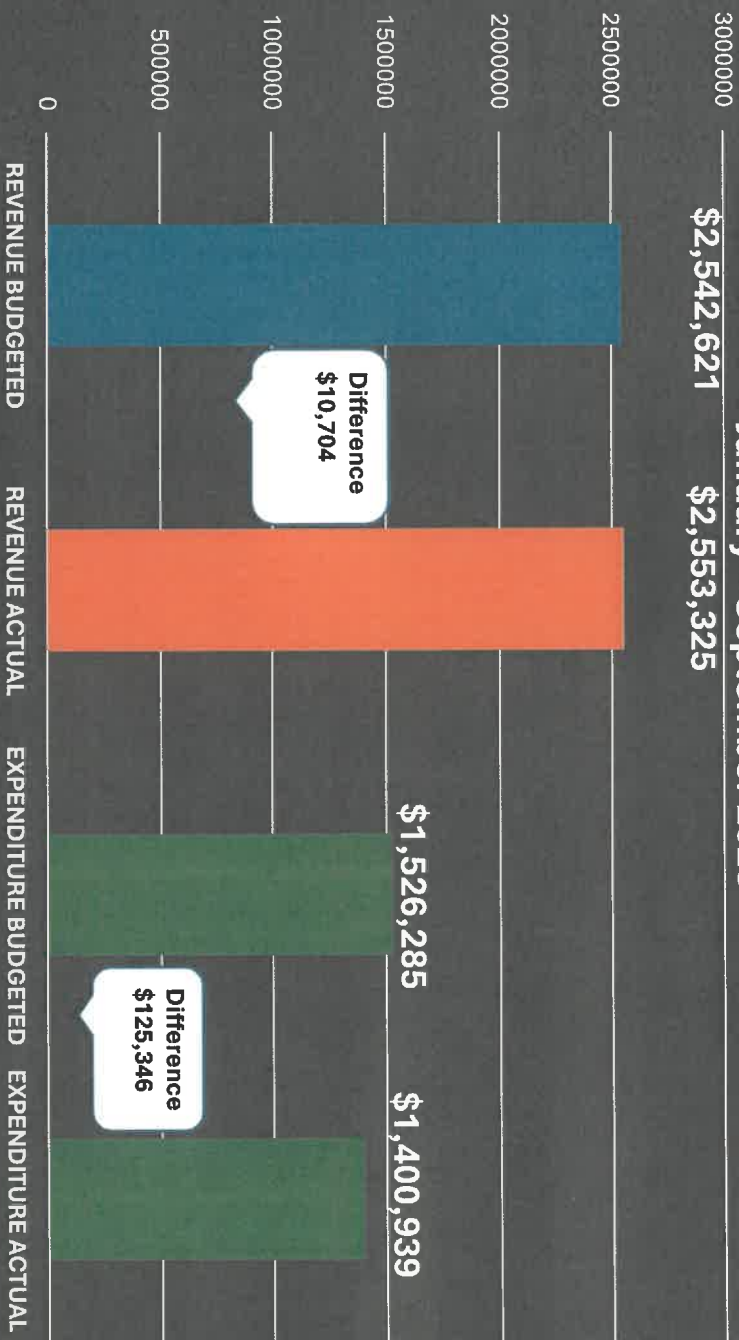
* District balances vary slightly from County balance due to Petty Cash, Direct Deposit Bank Account, and timing of Credit Card Receipts.

** Reserve & Capital Reserve Funds are combined at the County, but tracked separately.

*** Capital & Property Funds are combined at the County, but tracked separately.



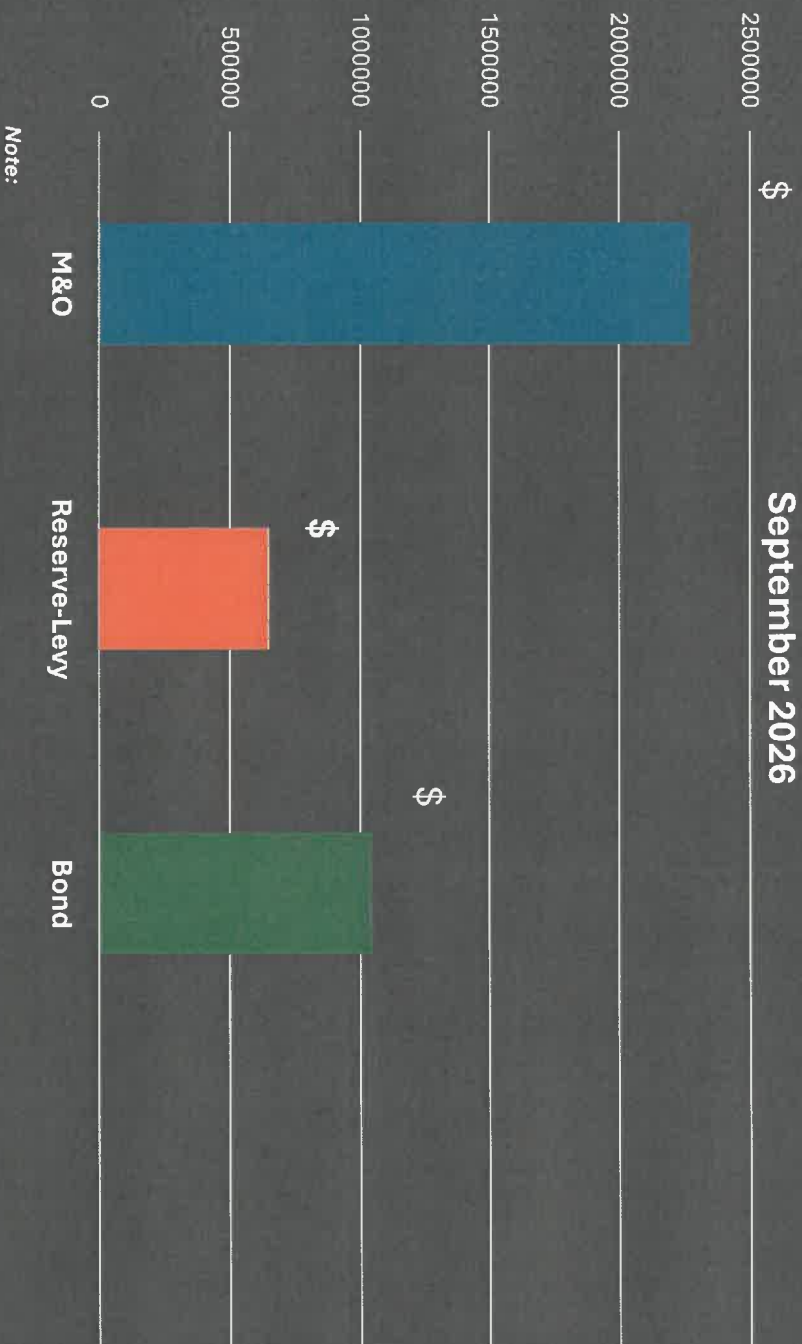
CUMULATIVE for GENERAL FUND January – September 2026



Notes: If we assume a 3% delinquency rate for property tax payments, we'll be off by \$122,083 from the budgeted levy revenue. While the budget looks fine now because of other savings, we expect that lag to catch up by year end, at least partially. On a net-basis, this may be offset by about \$125K in unexpended Aquatics expenses.



FUND BALANCES September 2026





SWARC Construction Fund July 2024-September 2026



CONTINGENCY REPORT Through September 2026



Last 30 Days Highlights:

- Placeholder for asphaltting main entrance \$120,000

South Whidbey Parks & Recreation Dist

M&O / Reserve
5495 Maxwellton Road
Langley, WA 98260

Purchases [Vendor Detail]

10/1/2026 through 10/15/2026

10/16/2026
12:45:21 PM

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ID#	Date	Item/Acct	Description	Amount
Bank Account Fees				*None
00014955	10/1/2026	6-1660	Bank Account Fees for Direct De	\$35.00
			Bank Account Fees Total:	\$35.00
Bank Card Fees				*None
00014956	10/1/2026	6-1660	Credit Card Transaction Fees for	\$57.55
			Bank Card Fees Total:	\$57.55
Carter, Austin L.				4001868
00014946	10/1/2026	1-1120	Wages for 09/16/2026 - 09/30/	\$2,560.31
			Carter, Austin L. Total:	\$2,560.31
Claire, Leah				4001976 R1
00014925	10/1/2026	4-4133	Refund - Admirals Hoop Grade 3	\$90.00
00014925	10/1/2026	4-4133	Refund - Admirals Hoop Grade 3	\$90.00
			Claire, Leah Total:	\$180.00
Delta Dental of Washington				4000884 R1
00014926	10/1/2026	6-1207	Dental Insurance - Employer Por	\$1,130.26
00014926	10/1/2026	2-1475	Dental Insurance - Employee De	\$117.44
			Delta Dental of Washington Total:	\$1,247.70
Diamond Rentals				4000539
00014927	10/1/2026	6-2690	Porta Potty Pumping at Trustlan	\$81.83
			Diamond Rentals Total:	\$81.83
DRS - Deferred Compensation Program				4000537 R3
00014958	10/1/2026	2-1435	DCP Employer Portion	\$2,189.50
00014958	10/1/2026	2-1485	DCP Employee Portion	\$2,515.81
			DRS - Deferred Compensation Program Total:	\$4,705.31
Dunn, Skye P				4000982 R1
00014949	10/1/2026	1-1120	Wages for 10/1/2026 - 10/15/2	\$2,413.32
			Dunn, Skye P Total:	\$2,413.32
EFTPS				*None
00014957	10/1/2026	2-1430	FMed/FSoc Payable - Tax Liabilit	\$4,008.25
			EFTPS Total:	\$4,008.25
Fallon, Thomas R.				4001635
00014950	10/1/2026	1-1120	Wages for 10/1/2026 - 10/15/2	\$3,429.53
			Fallon, Thomas R. Total:	\$3,429.53
Great America Financial Services				4000584
00014928	10/1/2026	6-1530	Copier Lease & Copies	\$200.31
			Great America Financial Services Total:	\$200.31
Handran, Kathleen M				4001618
00014942	10/1/2026	1-1120	Wages for 09/16/2026 - 09/30/	\$290.02
			Handran, Kathleen M Total:	\$290.02
Hanson's Building Supply				4000593 R1
00014929	10/1/2026	6-2670	Invoice #2609-248434 - Traffic	\$90.99

South Whidbey Parks & Recreation Dist

Purchases [Vendor Detail]

10/1/2026 through 10/15/2026

10/16/2026
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ID#	Date	Item/Acct	Description	Amount
Hanson's Building Supply				4000593 R1
00014929	10/1/2026	6-2581	Invoice #2609-250692 - Broadc	\$264.56
00014929	10/1/2026	6-2585	Invoice #2610-252766 - Paintin	\$14.79
			Hanson's Building Supply Total:	\$370.34
Henry, Tyson				4001615
00014954	10/1/2026	1-1120	Wages 09/16/2026 - 09/30/26	\$1,804.60
			Henry, Tyson Total:	\$1,804.60
Horizon Distributors, Inc.				4000603 R4
00014930	10/1/2026	6-2582	Irrigation and Plumbing Supplies	\$1,409.81
			Horizon Distributors, Inc. Total:	\$1,409.81
Island Disposal, Inc.				4000643
00014931	10/1/2026	6-2647	Refuse Removal for Park	\$766.57
			Island Disposal, Inc. Total:	\$766.57
McGinnis, Michael				*None
00014943	10/1/2026	1-1120	Wages for 09/16/2026 - 09/30/	\$48.13
			McGinnis, Michael Total:	\$48.13
Monforte, Carrie E.				4000837
00014951	10/1/2026	1-1120	Wages for 10/1/2026 - 10/15/2	\$3,207.97
			Monforte, Carrie E. Total:	\$3,207.97
Morley & Sons Construction, LLC				4001201
00014932	10/1/2026	6-2670	60 Tons - Stone Sand	\$3,566.26
			Morley & Sons Construction, LLC Total:	\$3,566.26
Myres, Jacob				4001617 R2
00014947	10/1/2026	1-1120	Wages for 09/16/2026 - 09/30/	\$1,975.72
			Myres, Jacob Total:	\$1,975.72
Principal Life Insurance Company				4001425 R1
00014933	10/1/2026	6-1206	LTD/AD&D/Life Insurance Premi	\$533.17
			Principal Life Insurance Company Total:	\$533.17
Puget Sound Energy				4000705 R1
00014960	10/1/2026	6-2649	Electrical Service - Acct #30000	\$1,069.72
			Puget Sound Energy Total:	\$1,069.72
Raymond, Marcus				5010240
00014944	10/1/2026	1-1120	Wages for 09/16/2026 - 09/30/	\$346.94
			Raymond, Marcus Total:	\$346.94
Regence Blue Shield				4000712 R1
00014934	10/1/2026	2-1470	Medical Insurance - Employee Po	\$1,121.96
00014934	10/1/2026	6-1204	Medical Insurance - Employer Po	\$16,956.47
			Regence Blue Shield Total:	\$18,078.43
Rouse-Kay, Corinne				4001701
00014935	10/1/2026	6-1550	Round Trip - 9/23/26 SWPRD Of	\$37.24
00014948	10/1/2026	1-1120	Wages for 09/16/2026 - 09/30/	\$1,900.08
			Rouse-Kay, Corinne Total:	\$1,937.32

South Whidbey Parks & Recreation Dist

Purchases [Vendor Detail]

10/1/2026 through 10/15/2026

10/16/2026
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ID#

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	Date	Item/Acct	Description	Amount
Sachs, Kathleen				4001619
00014945	10/1/2026	1-1120	Wages for 09/16/2026 - 09/30/	\$310.02
Sachs, Kathleen Total:				\$310.02
Sebo's Do-It Center				4000731
00014936	10/1/2026	6-2584	Invoice #A1830418 - Plumbing S	\$37.94
00014936	10/1/2026	6-2584	Invoice #B1458113 - Misc buildi	\$33.80
00014936	10/1/2026	6-2585	Invoice #A1831978 - Paint Sup	\$21.57
00014936	10/1/2026	6-2585	Invoice #A1834296 - Trash Bags	\$25.08
00014936	10/1/2026	6-2902	Invoice #A1835544 - Shovel Ha	\$18.54
00014936	10/1/2026	6-2902	Invoice #A1835556 - Shovel Ha	\$5.46
Sebo's Do-It Center Total:				\$142.39
Smith, Breanna M				4001973 R1
00014953	10/1/2026	1-1120	Invoice #BS092026-2 - Wages fr	\$1,970.72
00014953	10/1/2026	1-1120	Invoice #BS102026-1 - Wages fr	\$2,847.34
Smith, Breanna M Total:				\$4,818.06
Tomisser, Brian				4001346 R2
00014952	10/1/2026	1-1120	Wages for 10/1/2026 - 10/15/2	\$4,349.95
Tomisser, Brian Total:				\$4,349.95
VISA - Heritage Bank				4000793 R4
00014937	10/1/2026	6-1690	Amazon - 2 Laptop Docking Stat	\$109.08
00014937	10/1/2026	6-2585	Amazon - Building Maintenace	\$32.48
00014937	10/1/2026	6-1530	Amazon - Office Supplies	\$93.62
00014937	10/1/2026	6-1530	Amazon - Office Supplies	\$68.85
00014937	10/1/2026	6-1530	Amazon - Office Supplies	\$22.48
00014937	10/1/2026	6-1690	Envato Market - Website Functio	\$86.89
00014937	10/1/2026	6-1301	NCSI - Background Check	\$20.00
00014937	10/1/2026	6-1530	Primo Brands - Bottle Water	\$60.51
00014937	10/1/2026	6-2649	PSE - #200010294276	\$84.57
00014937	10/1/2026	6-2649	PSE - #200020863003	\$68.06
00014937	10/1/2026	6-1530	Amazon - 2 Dry Erase Calendars	\$23.98
00014937	10/1/2026	6-1690	Microsoft - Online Services	\$50.40
00014937	10/1/2026	6-1541	Verizon - Cell Phones	\$188.26
00014937	10/1/2026	6-1552	Holiday Inn - NRPA Annual Conf	\$1,112.48
00014937	10/1/2026	6-1552	Sound transit - Orca Card	\$3.00
00014937	10/1/2026	6-1552	Uber - NRPA Annual Conference	\$32.85
00014937	10/1/2026	6-1552	Delta Air - Baggages Fee	\$45.00
00014937	10/1/2026	6-1552	AK Air - Baggage Fee	\$45.00
00014937	10/1/2026	4-4119	Rec Desk - Sign Up Practice	\$35.00
00014937	10/1/2026	6-1690	AccountEdge - Accounting Softw	\$130.92
VISA - Heritage Bank Total:				\$2,313.43
WA State Dept of Retirement				4000531
00014959	10/1/2026	6-1205	PERS Employer Portion	\$1,774.41
00014959	10/1/2026	2-1480	PERS Employee Portion	\$1,820.49
WA State Dept of Retirement Total:				\$3,594.90
Washington State Ferries				4000536 R4
00014939	10/1/2026	6-1550	Round Trip - Maintenace	\$32.60
Washington State Ferries Total:				\$32.60
Waxie Sanitary Supply				4001649
00014938	10/1/2026	6-2585	Janitorial Supplies	\$1,654.11
Waxie Sanitary Supply Total:				\$1,654.11
Whidbey Telecom				4000828
00014941	10/1/2026	6-2650	Alarm Monitoring	\$38.19
00014941	10/1/2026	6-1541	Telephone Web Hosting, Interne	\$382.09

South Whidbey Parks & Recreation Dist

Purchases [Vendor Detail]

10/1/2026 through 10/15/2026

10/16/2026
12:45:21 PM

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ID#	Date	Item/Acct	Description	Amount
Whidbey Telecom				4000828
Whidbey Telecom Total:				\$420.28
Whidbey Watershed Stewards				4000860 R1
00014940	10/1/2026	6-4282	Forest Rangers 7/27/26	\$3,600.00
00014940	10/1/2026	6-4282	Forest Rangers 8/10/26	\$2,400.00
Whidbey Watershed Stewards Total:				\$6,000.00
Grand Total:				\$77,959.85

South Whidbey Parks & Recreation Dist

Construction Fund 741

5495 Maxwellton Rd

Langley, WA 98260

Purchases [Vendor Detail]**10/1/2026 through 10/15/2026**

10/16/2026

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Construction Fund.myo

ID#	Date	Item/Acct	Description	Amount
Engineering Economics, Inc.				4001513
00000152	10/1/2026	6-1040	Commissioning Agent for SWA	\$675.00
Engineering Economics, Inc. Total:				\$675.00
Visa - Heritage				4000793 R4
00000151	10/2/2026	6-1150	Amazon - 2 Pk of Monitor SW	\$152.73
00000151	10/2/2026	6-1150	Amazon - Keyboard & Mouse	\$38.15
00000151	10/2/2026	6-1700	PSE - 220039908748	\$47.74
00000151	10/2/2026	6-1700	PSE - 220040366795	\$134.51
Visa - Heritage Total:				\$373.13
Grand Total:				<u>\$1,048.13</u>

**South Whidbey Parks and Recreation District
September 16, 2026 – Regular Board Meeting Minutes**

DRAFT

Regular Meeting Minutes

I. Call to Order

Commissioners Present: Jennifer Cox, Jake Grevé, Erik Jokinen, Krista Loercher and Matt Simms (online). Staff Present: Skye Dunn, Carrie Monforte and Brian Tomisser

Jennifer called the Regular Meeting to order at 6:01 p.m. The attendance sheet is attached for permanent records only.

II. Public Comment

Joelle Sweeney expressed gratitude for the parks and fields that the District maintains. Paul Norman explained his history of coaching at District parks.

III. Convene to Executive Session

Jennifer stated that the South Whidbey Parks & Recreation District Board of Commissioners and Department Heads of the District would convene to an executive session to discuss legal matters and to consult with legal counsel pursuant to RCW 42.30.110. She indicated that they would convene to executive session at 6:08 and return at 6:28PM.

The regular meeting of the board of commissioners was reconvened to the public at 6:28. Jennifer stated that the meeting would go again into executive session to consult with legal counsel at 6:30PM and return to public session at 6:50PM.

The regular open meeting of the board of commissioners was reconvened to the public at 6:50.

IV. Financial Report

A. Financial Report

Brian reviewed the treasurer's report with the board.

B. Review of Voucher List

Brian reviewed the updated voucher list with the board.

V. Consent Agenda

A. Minutes for 08/19/2026

B. Voucher List Approval

Maintenance & Operations Vouchers #1458 - #14921 in the amount of \$49,983.87, Direct Deposit payroll payments in the amount of \$45,211.27, and Electronic payments in the amount of \$21,864.86; and Construction Fund Vouchers #143 - #150 in the amount of \$942,187.51.

Erik made a motion to approve the consent agenda, and the motion was unanimously approved.

VI. Staff Report (To be attached for permanent records)

Brian reviewed the Staff Report with the commissioners.

VII. Committee & Community Meeting Reports

A. Lake Properties

Krista relayed that the next meeting with the WA DFW was the following week.

VIII. Unfinished Business

A. Comprehensive Plan Programs

Brian reported on community inquiries about pickleball court noise. He shared pricing on acoustic panels for the pickleball court.

Brian informed the board that the annual Westling Invitational was coming and that impact on the trails would be significant in areas, but minimal to the overall park.

SWARC Construction – Brian noted that staff had multiple meetings with the furniture manager to discuss needs for the new building. He stated that the next few weeks interior walling would be going up and the completion of the exterior windows over the next month or so.

B. Policy Regarding Staff Ongoing Certifications

Brian reviewed proposed policies regarding staff training and certifications.

Jake made a motion to approve the verbiage presented by staff to be included in our policy manual creating section 4.62 regarding paying for staff trainings and certifications, and the motion was unanimously approved.

C. Creation of New Staff Classification

Brian presented a proposed amendment to the policy manual, to include the creation of a new benefited staff classification.

Krista made a motion to add the verbiage and edits provided by staff to the Policy Manual section 4.13 creating the classification of a Three-Quarter Time position, and the motion was unanimously approved.

D. Updated District Logo

Brian presented an updated logo for board consideration.

IX. New Business

A. Update to Policy 4.6 Staff Registration

Brian and the board discussed the staff registration policy for District programs & activities.

Krista made a motion to approve the updated verbiage provided by staff regarding section 4.6 of the Policy Manual regarding Staff Registration Policy, and the motion passed approved.

B. Resolution 2026-02 Credit Card Processing

Brian provided a resolution for board approval regarding credit card payments.

Erik made a motion to approve Resolution 2026-02 regarding contracting with Rec Desk Payments for Credit Card Services, and the motion was unanimously approved.

X. Adjournment

There being no further business, the meeting was adjourned at 7:53 p.m.

Memo



South Whidbey
PARKS & RECREATION

To: Board of Commissioners
From: Brian Tomisser
Date: 10/21/2026
Re: Consent Agenda- Dump Truck

On your consent agenda is the replacement of our dump truck in 2027. Quote is attached. This has been in the replacement plan for several years to happen in 2027.

This quote is the state pricing for this item and if approved tonight would be expected to be delivered by March 2027. We would have the option of cancelling if necessary.

If any commissioner has an issue with this, they may request to have it taken off prior to voting on the consent agenda. If that happens, it will become a separate action item that will require a motion and a separate vote.

Tom Fallon

From: NOREPLY@des.wa.gov
Sent: Wednesday, September 2, 2026 12:41 PM
To: Tom Fallon
Cc: descarsystem@des.wa.gov
Subject: Vehicle Quote - 2026-9-36 - SOUTH WHIDBEY PARKS AND RECREATION - 84367

Vehicle Quote Number: 2026-9-36

[Create Purchase Request](#)

[View organization purchase requests](#)

This is a **quote** only. You must create a purchase request to order this vehicle(s)

Contract & Dealer Information

Contract #: 28423

Dealer: Bud Clary Ford (W403)
700 7th Avenue
PO Box 127
Longview WA 98632

Dealer Contact: Kathleen Brennan
Dealer Phone: (360) 423-4321 Ext: 10943
Dealer Email: ford.orders@budclary.com

Organization Information

Organization: SOUTH WHIDBEY PARKS AND RECREATION - 84367

Email: parks@swparks.org

Quote Notes:

Vehicle Location: LANGLEY

Color Options & Qty

Iconic Silver (JS) - 1

Tax Exempt: N

Vehicle Options

Order Code	Option Description	Qty	Unit Price	Ext. Price
2027-09004-0001	2027 Ford F-450 4WD Cab and Chassis	1	\$55,243.00	\$55,243.00
2027-09004-0002	INFORMATION ONLY: Vehicle sales tax is 8.6%.	1	\$0.00	\$0.00
2027-09004-0011	Alternative Wheelbase: Regular Cab, 169WB, 84CA (F4H/169WB)	1	\$156.00	\$156.00
2027-09004-0046	Trailer Brake Controller (included with XLT) (52B)	1	\$294.00	\$294.00
2027-09004-0057	Rearview Camera and Prep Kit (includes loose camera and wiring bundle) (Info: Upfitters offer rearview camera installation option with body orders) (872)	1	\$505.00	\$505.00
2027-09004-0075	Platform Running Boards (Regular Cab) (18B)	1	\$314.00	\$314.00
2027-09004-0090	Interior Work Surface (requires 40/20/40 seat) (52S)	1	\$138.00	\$138.00
2027-09004-0201	Stock Vehicle Upcharge (Call dealer for availability before ordering) (DLR)	1	\$250.00	\$250.00
2027-09004-0206	Delivery to customer location in Northwest Washington (counties of: Clallam, Island, Jefferson, King, Kitsap, Mason, Pierce, San Juan, Skagit, Snohomish, Whatcom) (DLR)	1	\$300.00	\$300.00

2027-09004-0235 Floor Mats, HD Rubber Molded, Front (Weather Tech) (DLR)	1	\$152.00	\$152.00
2027-09004-1232 Knapheide 9ft Dump Body (60CA, DRW) with Folding Sides, quick drop tailgate, tapered 1/4 cabshield, double acting electric/hydraulic subframe hoist. Also includes backup alarm and 5in track on dash with universal phone holder, body is painted black (ALL DB-9BFS) (ABW1232)	1	\$19,065.00	\$19,065.00
2027-09004-1247 Dump body option - Oval LED taillights installed into rear body posts. Includes stop/turn/tail. (Requires dump body upfit) (KNP 77502177) (ABW1247)	1	\$634.00	\$634.00
2027-09004-1601 Installation of factory provided rearview camera (Must order Ford's Rearview Camera and Prep Kit, which is shipped loose from factory) (ABW1601)	1	\$233.00	\$233.00
2027-09004-1606 Black Steel BackPack Truck Box with offset floor. Heavy Duty two level box with durable 14 Ga steel body, 12 Ga door, and long wearing black powder coated finish. Each side has stacked side mounted doors with continuous hidden hinges. Made in the USA. (requires body upfit designed for size below cab to axle measurement ordered i.e., body for 60in CA ordered for chassis with 84in CA) (BUY BP855524B) (ABW1606)	1	\$4,935.00	\$4,935.00
2027-09004-1613 Heavy Duty 2.5in Receiver Hitch with equal or greater than 20,000 GTWR includes/ 7-Way Flat RV Plug and reducer, Class V (7-Way or 6-Way Round plug available in lieu of 7-Way Flat for no additional cost, must specify at time of order) (Requires Body Order) (ALL-HDHITCH) (ABW1613)	1	\$1,368.00	\$1,368.00
2027-09004-2180 Dump body option - Tarp. Dump truck asphalt tarp with side flaps & tie down kit. For 90 wide 2-3 YD dump body up to 14ft long, 18ft tarp length. (requires body order) (28756) (FS2180)	1	\$3,028.00	\$3,028.00

Catalytic Converter Marking

Our organization declines catalytic converter marking

Quote Totals

Total Vehicles: 1
Sub Total: \$86,615.00
8.6 % Sales Tax: \$7,448.89
Quote Total: \$94,063.89



South Whidbey
PARKS & RECREATION

Memo

To: Board of Commissioners
From: Brian Tomisser
Re: Staff Report for October

Recreation/Programs

- We are officially doing the 4th-6th grade basketball this November/December. This will help with gym usage in the busy January/February. This is a great trial for our new registration system that we implemented October 1st.
- Futsal is starting in November and youth wrestling just started back up.
- Skye, Krista, and Brian met with a couple of Ultimate Frisbee players who are part of a group that has been playing for many years in the Sports Complex. The conversation was a discussion of current policies and how we can work together in the future in terms of field space.

Facilities and Grounds

Director's Items

- I attended the NRPA conference the week of September 28th. I was able to complete all of the required credits to renew my CRPR certification for two more years. I also met dozens of vendors and overall was successful.
- We conducted interviews for the Business Manager position October 12 and 14. We have selected a candidate and we will not begin background and reference checks. I would expect this person to be introduced at the next Board meeting.
- According to Occupational Safety and Health Administration (OSHA) we are required to have a safety committee. Bree has recruited four staff and is working on parameters and procedures for this group.
- The Yacht Club who do our summer sailing programs have concerns about the proposed hour changes to Deer Lake in terms of motorized vehicles hours.
- The majority of staff attended the CPR/First Aid/AED training held in the Parks office on October 13th
- We have received confirmation from Whidbey Telecom that our AED machine that was stolen from the Sports Complex is on their list to replace. He said he would get back to me with a scheduled date for replacement. We are still looking at adding one down at the pickleball courts.
- After a couple of years off, the school will be moving their muster station back to the Community Park parking lot. They will paint the numbers again.

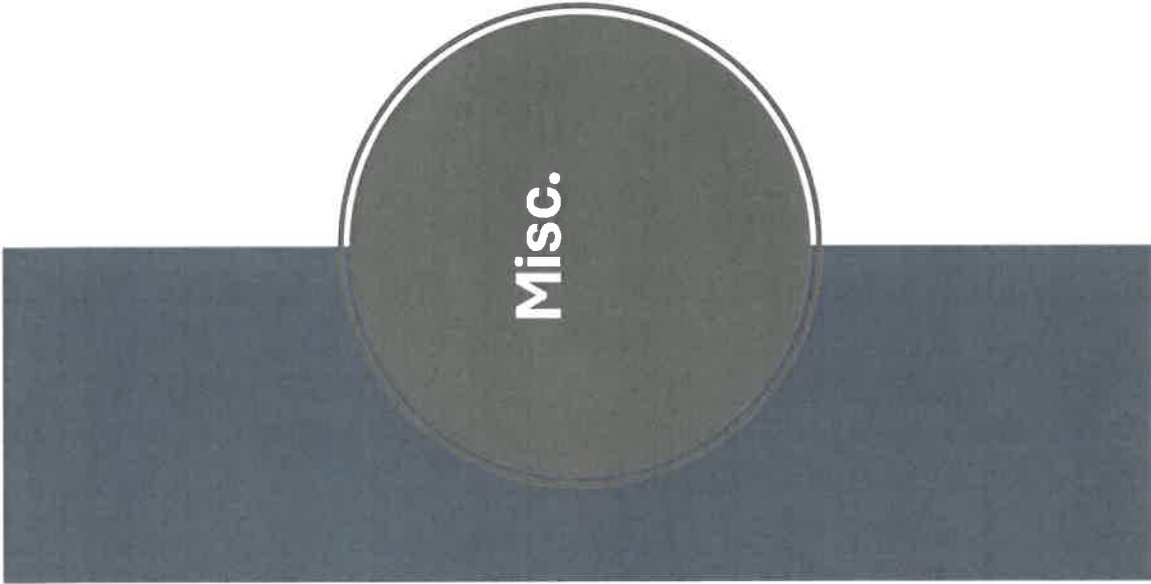
11/11 Parks office closed for Veteran's Day

11/18 Budget Hearings and Regular Board Meeting



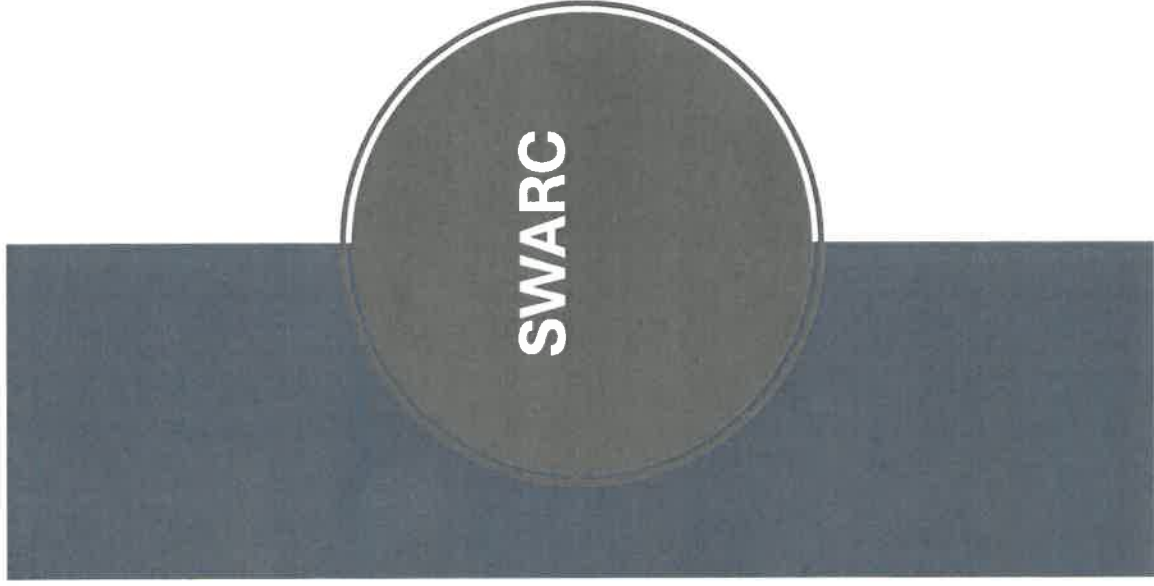
Comprehensive Programs Update





- The restroom at Lone Lake has been repaired and painted. We are just waiting on a window and the toilet seat to be replaced.





- The current plan is to bring a resolution to the Board in November to approve the LTGO to finish funding the project.
- Updated drone videos/pictures have been taken and are available on our web site.





Memo



South Whidbey
PARKS & RECREATION

To: Board of Commissioners
From: Brian Tomisser
Date: 10/21/2026
Re: Donor Wall Discussion

The South Whidbey Parks and Aquatics Foundation (SWPAF) is interested in providing a donor wall for the new Aquatics and Recreation Center.

The process they are suggesting is the following steps by SWPAF:

1. They would work with Park staff to confirm dimensions and space.
2. They would take proposals and prioritize local artists.
3. They would come to a Board meeting to get input and approval.

They also may make recommendations in terms of who qualifies to be on the donor wall. The Board and the SWPAF will come to agreement on this issue before final approval is sought.

Staff would like Board feedback on this approach before the SWPAF proceeds.