

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		
Taxes	\$3,807,056	\$3,684,973	\$3,863,556	\$3,902,207	\$3,941,244	\$4,249,869	\$4,292,384	\$4,335,325	\$4,378,695	\$4,934,561	\$4,983,907	\$5,033,746
Facility Use/Concessions/Sales	\$7,000	\$7,300	\$25,667	\$65,538	\$67,422	\$69,348	\$71,331	\$73,372	\$75,473	\$77,637	\$79,865	\$82,159
Interest Income	\$44,000	\$62,800	\$70,000	\$72,100	\$72,098	\$72,096	\$72,094	\$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	\$188,300	\$174,729	\$161,800	\$166,654	\$171,654	\$176,803	\$182,107	\$187,571	\$193,198	\$198,994	\$204,963	\$211,112
Aquatic Program Revenue	\$0	\$0	\$173,333	\$535,600	\$551,668	\$568,218	\$585,265	\$602,823	\$620,907	\$639,534	\$658,720	\$678,482
Grant Revenue & Donations	\$70,500	\$73,674	\$500	\$1,000	\$1,030	\$1,061	\$1,093	\$1,126	\$1,159	\$1,194	\$1,230	\$1,267
Revenue Total	\$4,117,106	\$4,029,940	\$4,310,856	\$4,743,099	\$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	(\$1,217,287)	(\$838,082)	(\$1,698,313)	(\$2,145,135)	(\$2,315,314)	(\$2,410,716)	(\$2,601,945)	(\$2,705,063)	(\$2,915,797)	(\$3,032,785)	(\$3,228,279)	(\$3,399,058)
Maintenance	(\$185,475)	(\$542,300)	(\$1,112,101)	(\$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	(\$168,995)	(\$255,003)	(\$274,945)	(\$278,441)	(\$286,795)	(\$295,398)	(\$304,260)	(\$313,388)	(\$322,790)	(\$332,473)	(\$342,448)	(\$352,721)
Aquatics	(\$250,000)	(\$125,000)	(\$238,512)	(\$459,437)	(\$486,773)	(\$515,754)	(\$546,480)	(\$579,057)	(\$613,597)	(\$650,219)	(\$689,048)	(\$730,219)
Other Costs	(\$100)	(\$25,380)	(\$17,450)	(\$17,627)	(\$18,118)	(\$18,624)	(\$19,146)	(\$19,682)	(\$20,235)	(\$20,805)	(\$21,392)	(\$21,996)
Capital Projects/Equipment	(\$863,350)	(\$277,033)	(\$251,500)	(\$143,000)	(\$88,000)	(\$322,000)	(\$146,600)	(\$88,400)	(\$86,800)	(\$97,000)	(\$126,900)	(\$424,000)
Loan 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)
Expense Total	(\$2,824,855)	(\$2,084,279)	(\$3,989,301)	(\$4,740,074)	(\$4,931,045)	(\$5,339,338)	(\$5,437,301)	(\$5,567,745)	(\$5,865,956)	(\$6,085,939)	(\$6,408,022)	(\$6,976,666)

Total Revenue & Expenses	\$1,292,251	\$1,945,661	\$321,555	\$3,025	(\$125,929)	(\$201,943)	(\$233,028)	(\$295,438)	(\$524,434)	(\$161,931)	(\$407,251)	(\$897,817)
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Beginning Cash		\$939,502	\$1,693,676	\$1,544,617	\$1,325,877	\$1,156,618	\$1,132,892	\$1,126,297	\$1,096,498	\$942,055	\$1,359,553	\$1,194,754
Beginning Cash Required		\$578,275	\$997,325	\$1,185,019	\$1,232,761	\$1,334,834	\$1,359,325	\$1,391,936	\$1,466,489	\$1,521,485	\$1,602,006	\$1,744,167
January Transfer from Reserve to Meet Requirement		\$0	\$0	\$0	\$0	\$178,216	\$226,434	\$265,639	\$369,991	\$579,430	\$242,452	\$549,412
Adjusted Beginning Cash		\$939,502	\$1,693,676	\$1,544,617	\$1,325,877	\$1,334,834	\$1,359,325	\$1,391,936	\$1,466,489	\$1,521,485	\$1,602,006	\$1,744,167

Available Cash for Reserve		\$361,228	\$696,350	\$359,598	\$93,115	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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Beginning Reserve Fund		\$636,370	\$659,170	\$1,022,325	\$1,210,769	\$1,258,510	\$1,106,042	\$905,355	\$665,462	\$321,217	-\$232,467	-\$449,176
Adjusted Reserve after Transfer to Cash		\$636,370	\$659,170	\$1,022,325	\$1,210,769	\$1,080,294	\$879,608	\$639,716	\$295,471	-\$258,212	-\$474,920	-\$998,588
Beginning Reserve Required		\$578,275	\$997,325	\$1,185,019	\$1,232,761	\$1,334,834	\$1,359,325	\$1,391,936	\$1,466,489	\$1,521,485	\$1,602,006	\$1,744,167
Transfer to Reserve		\$0	-\$338,156	-\$162,693	-\$21,993	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Adjusted Beginning Reserve		\$636,370	\$997,325	\$1,185,019	\$1,232,761	\$1,080,294	\$879,608	\$639,716	\$295,471	-\$258,212	-\$474,920	-\$998,588

Available Cash for Capital Reserve		\$361,228	\$358,195	\$196,905	\$71,123	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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Beginning Capital Reserve Fund		\$15,333	\$15,333	\$122,791	\$181,863	\$203,200	\$203,200	\$203,200	\$203,200	\$203,200	\$203,200	\$203,200
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
		30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
Transfer to Capital Reserve		\$0	-\$107,458	-\$59,071	-\$21,337	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Adjusted Capital Reserve		\$15,333	\$122,791	\$181,863	\$203,200	\$203,200	\$203,200	\$203,200	\$203,200	\$203,200	\$203,200	\$203,200

Transfers Out of General Fund		-\$1,191,488	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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Ending M&O		\$1,693,676	\$1,544,617	\$1,325,877	\$1,156,618	\$1,132,892	\$1,126,297	\$1,096,498	\$942,055	\$1,359,553	\$1,194,754	\$846,349
Ending Reserve		\$659,170	\$1,022,325	\$1,210,769	\$1,258,510	\$1,106,042	\$905,355	\$665,462	\$321,217	-\$232,467	-\$449,176	-\$972,845
Ending Capital Reserve		\$15,333	\$122,791	\$181,863	\$203,200	\$203,200	\$203,200	\$203,200	\$203,200	\$203,200	\$203,200	\$203,200

Available Cash for FP 4, 5		\$361,228	\$250,736	\$137,833	\$49,786	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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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 amou
Purpose	Accomplish Park Maintenance Capital and Comprehensive Plan project objectives
Fundamental Principle #5	Target spend of 50% of annual project capital on Comprehensive Plan programs
Purpose	Steadily advance longer-term Comprehensive Plan project and programs

\$ 250,000

capital reserve objective

30%

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	\$679,392	\$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	\$117,058	\$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	Pickleball wages under 6-4012.
Adult Pickleball - E	\$4,049	\$6,000	\$2,000	\$2,500	
Adult Soccer/Futsal - R	\$2,042	\$2,000	\$1,400	\$1,600	2025 Expense incl. soccer goals
Adult Soccer/Futsal - E	\$0	\$1,000	\$0	\$100	
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 Basektball League, Little Dribblers. Referee and Coordinator wages under 6-4012.
Youth Basketball - E	\$4,766	\$9,000	\$8,000	\$7,000	
Contract Sports - R	\$29,579	\$13,000	\$20,000	\$20,000	Challenger, Skyhawks, Levo, Admirals Basketball.
Contract Sports - E	\$11,188	\$2,000	\$11,200	\$11,200	
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	Line dancing, yoga, tai chi, fitness @ SWARC
Fitness - E	\$840	\$800	\$0	\$5,500	
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	VolleyKids, Underwater Robotics Not magic
Other Youth Programs - E	\$8,548	\$10,000	\$8,780	\$8,800	
Swim Lessons - R	\$34,155	\$36,000	\$39,668	\$0	Swim Lessons. Moved to Aquatics Budget for 2027
Swim Lessons - E	\$27,678	\$29,000	\$31,615	\$0	
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	Canoe, Kayak, S.U.P.
Paddle Sports - E	\$1,120	\$1,280	\$1,656	\$1,760	
Cultural Youth Camps - R	\$10,020	\$10,000	\$11,246	\$12,000	Music Camp, Nature Camp, Magic Camp, Magic Club, Photography
Cultural Youth Camps - E	\$8,080	\$8,000	\$8,996	\$9,600	
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	\$5000 sponsorship for 2026 sent the last week of 2025, so it's on 2025 revenue
Concerts - E	\$4,360	\$7,000	\$8,262	\$11,000	
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	Kids Concert, Trivia, Puzzles
Special Events - E	\$0	\$3,000	\$600	\$2,000	
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 & mailers
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. If
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	All programs temporarily placed here.
Aquatics Misc. - E	\$0	\$0	\$0		
Swim Lessons - R	\$0	\$0	\$0	\$73,333	2026 swim lessons: \$40K revenue
Swim Lessons - E	\$0	\$0	\$0		
Fees - R	\$0	\$0	\$0		Daily Admissions, Admission Pass, Annual
Fees - E	\$0	\$0	\$0		
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		Dive in Movie
Aquatics Special Events - E	\$0	\$0	\$0		
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		Create a job # for contracted programs
First Aid/CPR Classes - E	\$0	\$0	\$0		
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, C
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 Maint/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	

M&O CAPITAL BUDGET 2027		Estimated Cost	2025 Actual	2026 Budget	2026 Estimated	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037				
CAPITAL IMPROVEMENTS & EQUIPMENT						These have all carried over from previous budget updated to year)														
Large Equipment (Current Equipment Purchase Year)																				
Mower: Replaced 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 Toro	\$20,000	\$0																		
Truck: Replace Dodge Ram (2013)/(2025)	\$60,000	\$56,548								\$60,000										
Mower: Replace Jacobsen Mower (2018) / Groundsmaster	\$130,000	\$115,805														\$130,000				
Mower: Replace Toro Groundsmaster 4500 (2026)	\$150,000		\$130,000	\$103,883											\$150,000					
Dump Truck: Replace Dodge Ram (2007)	\$95,000					\$95,000														
Floor Machine / Court Cleaner (Pickleball, Aquatics Facility)	\$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								\$80,000											
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				\$2,100				
SWARC Computers (2026) Qty 8				Constr. Fund					\$12,000				\$12,000							
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)						\$35,000	\$85,000	\$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	\$86,800	\$97,000	\$126,900	\$424,000	\$217,100

DEBT SERVICE & Bond Proceeds

M&O FUND

			2026	2026														
LTGO BOND DEBT/LIABILITIES	Cost basis	Due Date	Budget	Estimated	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	Maturity
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) Est.	\$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

			2026	2026														
UTGO BOND DEBT/LIABILITIES	Cost basis	Due Date	Budget	Estimated	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	Maturity
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	