South Whidbey Parks & Recreation District
November 18, 2026
Budget Hearing @ 6:00pm
Regular Board Meeting Immediately Following
5476 Maxwelton Rd. Room F-1

Budget Hearing

I. Call to Order

II. 2027 Budget Hearing

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 (10/21/2026)
- B. Voucher List
- C. Resolution 2026-03 Direct Deposit Account Usage

V. Staff Report
- A. Introduction of new Business Manager Krista Loercher

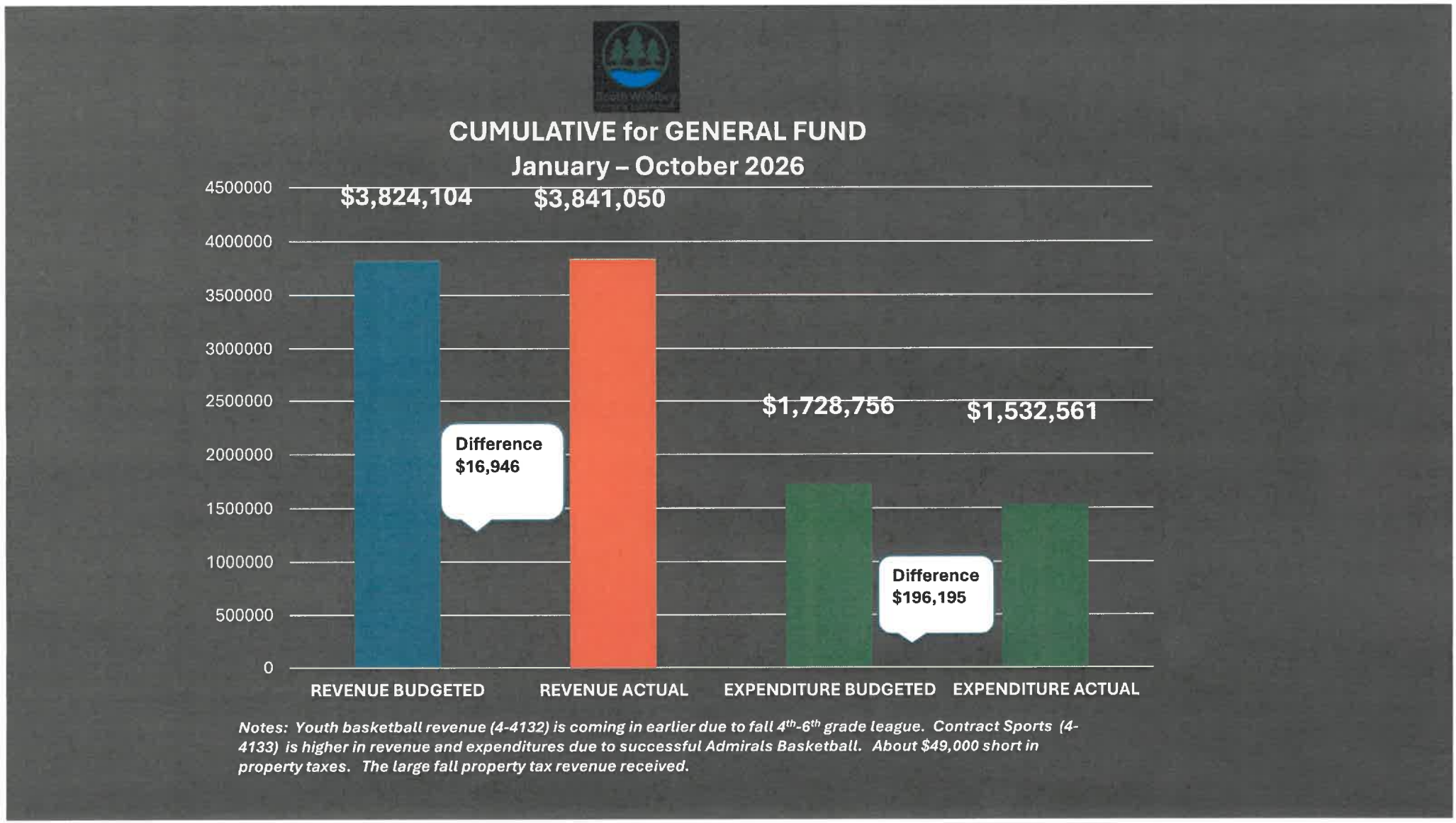
VI. Committee and Community Meeting Reports

Where applicable, committee reports may move to unfinished or new business.

VII. Unfinished Business
- A. Comprehensive Plan Programs

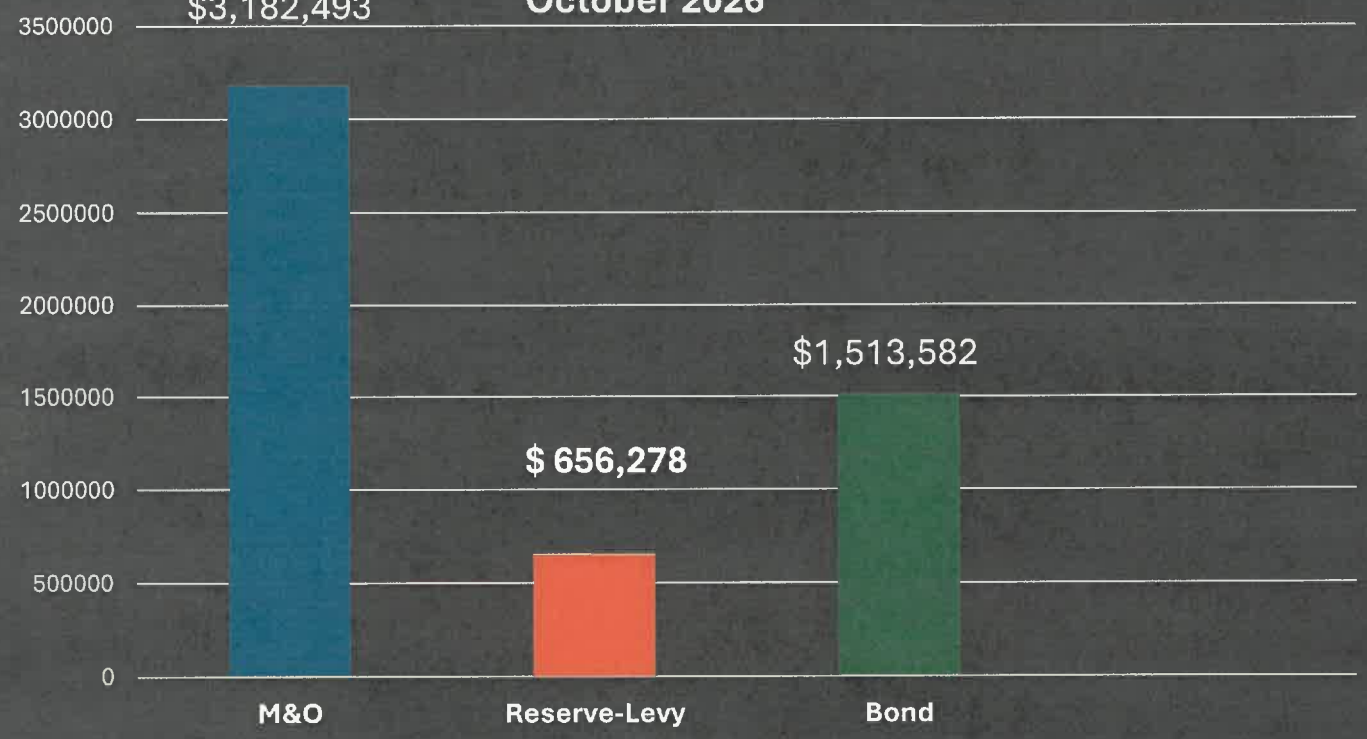
VIII. New Business
- A. Process to fill vacant Board position – Discussion
- B. Nominations to fill vacant Board position
- C. Filling vacated Secretary position on the Board- Discussion and vote
- D. Resolution 2026-05 -Changing to Auditing Officer
- E. Authorizations for HR and Business Managers- Financial Institutions
- F. Proposed modification to Winter Field Policy- Discussion and possible action
- G. 2027 Budget Approval
  1. Resolution 2026-04 2027 Budget
  2. Budget Narrative and Levy Certification

I. Adjournment



Notes: Youth basketball revenue (4-4132) is coming in earlier due to fall 4th-6th grade league. Contract Sports (4-4133) is higher in revenue and expenditures due to successful Admirals Basketball. About $49,000 short in property taxes. The large fall property tax revenue received.

FUND BALANCES
October 2026



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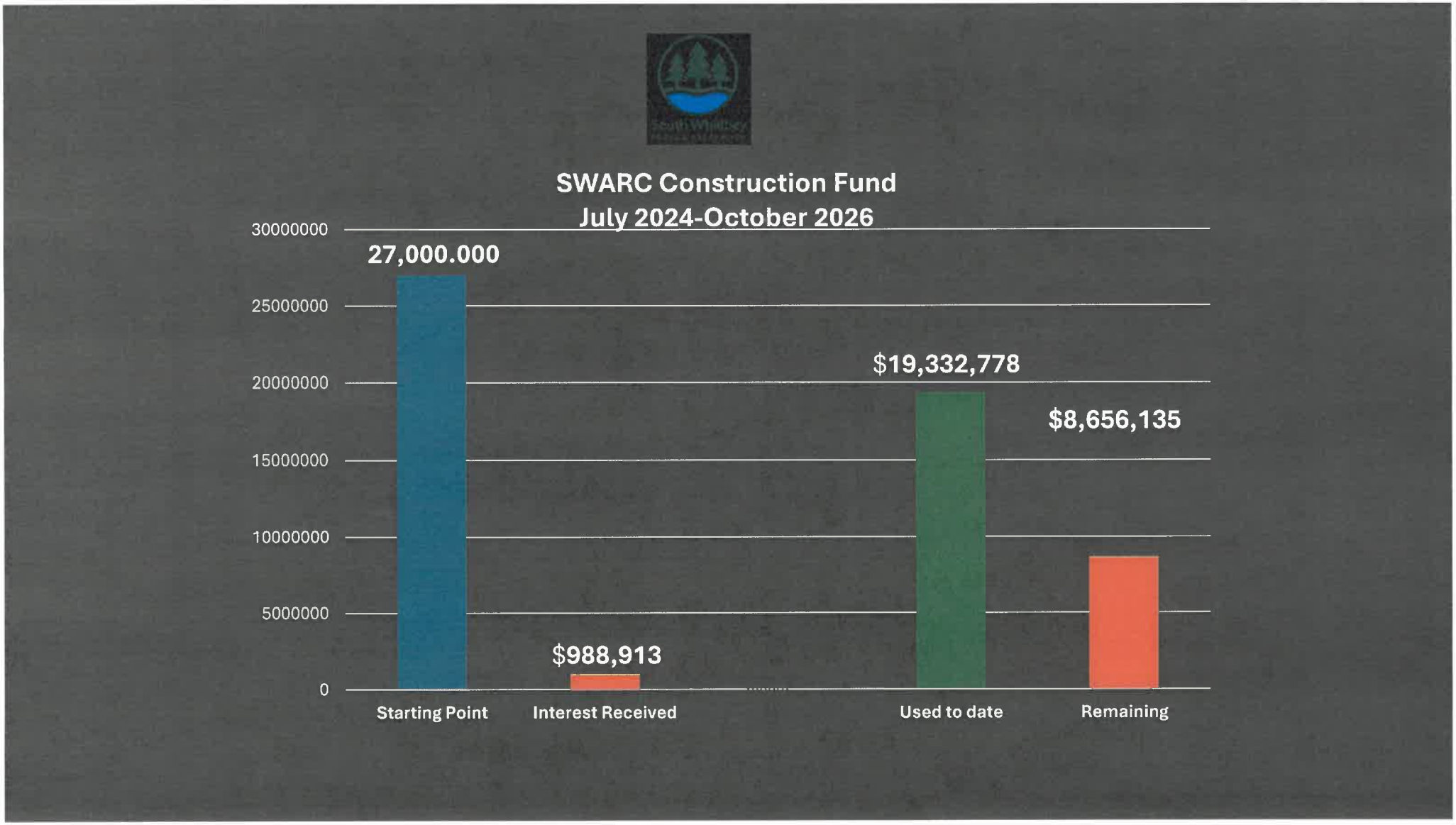
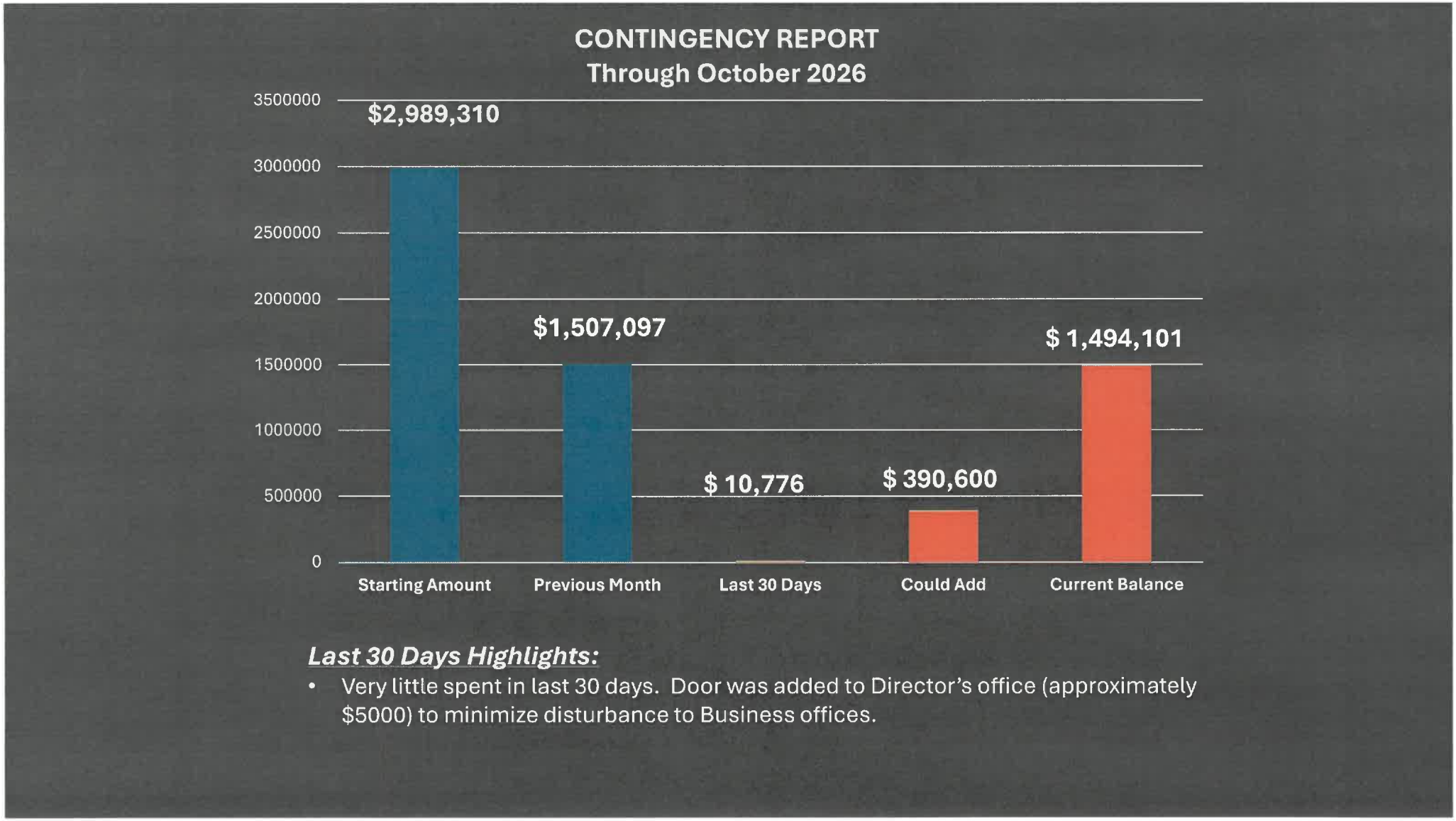

SWARC Construction Fund
July 2024-October 2026
30000000
25000000
20000000
15000000
10000000
5000000
0
27,000.000
$988,913
$19,332,778
$8,656,135
Starting Point
Interest Received
Used to date
Remaining



Last 30 Days Highlights:

- Very little spent in last 30 days. Door was added to Director's office (approximately $5000) to minimize disturbance to Business offices.

South Whidbey Parks & Recreation Dist

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

Profit & Loss [Budget Analysis]

January 2026-October 2026

11/9/2026
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		Selected Period	Budgeted	$ Difference
4-0000	Income			
4-2000	Taxes			
4-2110	Property Taxes - M & O	$3,506,827	$3,555,849	($49,022)
4-2200	Timber Excise Taxes	$547	$375	$172
	Total Taxes	$3,507,374	$3,556,224	($48,850)
4-4100	Recreation Programs			
4-4113	Adult Basketball	$0	$800	($800)
4-4114	Adult Softball League	$3,750	$4,000	($250)
4-4117	Adult Volleyball	$230	$1,210	($980)
4-4118	Adult Sailing	$5,785	$7,000	($1,215)
4-4119	Adult Pickleball	$25,849	$22,535	$3,314
4-4120	Adult Soccer/Futsal	$1,010	$1,440	($430)
4-4129	Misc. Adult Sports	$0	$660	($660)
4-4131	Tennis Classes	$5,985	$6,000	($15)
4-4132	Youth Basketball	$8,973	$2,465	$6,508
4-4133	Contract Sports	$17,775	$10,532	$7,243
4-4134	Wrestling	$850	$900	($50)
4-4135	Falcon Programs	$0	$800	($800)
4-4136	Youth Soccer/Futsal	$0	$500	($500)
4-4149	Youth Pickleball	$1,988	$0	$1,988
4-4199	Polar Bear Dive Revenue	$660	$660	$0
4-4216	Fitness	$0	$800	($800)
4-4219	Adult General Program	$0	$800	($800)
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	$1,216	$2,400	($1,184)
4-4296	New Program Directions	$2,040	$4,800	($2,760)
4-4298	Special Events	$0	$3,600	($3,600)
	Total Recreation Programs	$161,859	$153,180	$8,679
4-5000	Aquatics Revenue			
4-8000	Other Revenue			
4-8003	Park Facility Rental	$10,958	$7,000	$3,958
4-8005	Other Revenue	$26,463	$250	$26,213
4-8006	Interest from M & O	$41,064	$21,450	$19,614
4-8008	Interest from Reserve Fund	$19,657	$15,400	$4,257
4-8011	Donations/Grants-Pickleball	$73,499	$70,500	$2,999
4-8100	Scholarship Donations	$175	$100	$75
	Total Other Revenue	$171,816	$114,700	$57,116
	Total Income	$3,841,050	$3,824,104	$16,946
5-0000	Cost of Sales			
	Gross Profit	$3,841,050	$3,824,104	$16,946
6-0000	Expenses			
6-1000	Administration			
6-1010	Wages - Director	$119,322	$119,322	$0
6-1011	Wages - Deputy Director	$26,285	$26,286	($1)
6-1012	Wages - Business Manager	$55,756	$79,651	($23,895)
6-1013	Wages - HR Manager	$9,626	$9,625	$1
6-1014	Wages - Admin Assistant 2	$48,170	$48,293	($123)
6-1201	FICA District's Share	$11,087	$11,792	($705)
6-1202	WA State Unemployment Ins	$1,515	$3,442	($1,927)
6-1203	Labor & Industries Ins	$21,286	$24,150	($2,864)
6-1204	Health Ins	$139,193	$178,000	($38,807)
6-1205	Retirement-PERS	$32,441	$53,730	($21,289)
6-1206	LTD/AD&D/Life Ins	$4,421	$4,557	($136)
6-1207	Dental Insurance	$8,040	$8,590	($550)
6-1208	B&O Tax	$2,332	$3,400	($1,068)
6-1209	DCP Employer Expense	$36,370	$37,515	($1,145)

South Whidbey Parks & Recreation Dist

Profit & Loss [Budget Analysis]

January 2026-October 2026

11/9/2026
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		Selected Period	Budgeted	$ Difference
6-1210	Family & Medical Leave	$5,730	$9,250	($3,520)
6-1301	Accounting Service	$13,778	$20,000	($6,222)
6-1302	Legal Service	$549	$5,355	($4,806)
6-1303	Professional Service	$1,963	$4,634	($2,671)
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	$13,000	$13,000	$0
6-1530	Office Supplies	$3,781	$6,200	($2,419)
6-1531	Dues & Publications	$914	$1,250	($337)
6-1532	Print & Advertising	$920	$1,200	($280)
6-1535	Contracted Services	$0	$1,760	($1,760)
6-1540	Postage	$254	$468	($214)
6-1541	Telephone	$4,785	$7,435	($2,650)
6-1550	Travel & Vehicle Allowance	$386	$500	($114)
6-1552	Conferences & Training	$2,060	$1,093	$967
6-1660	Misc Fees & Charges	$5,253	$7,000	($1,747)
6-1690	Technology	$11,250	$12,625	($1,375)
6-1691	Office Equipment	$599	$1,600	($1,001)
	Total Administration	$633,294	$746,723	($113,429)
6-2000	Maintenance			
6-2001	Maintenance Wages			
6-2010	Maintenance Supervisor	$92,338	$92,338	$0
6-2012	Maintenance Wages - Hourly	$180,676	$183,375	($2,699)
	Total Maintenance Wages	$273,014	$275,713	($2,699)
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	$12,933	$11,100	$1,833
6-2436	Safety Gear	$0	$800	($800)
6-2550	Travel & Vehicle Allowance	$381	$575	($194)
6-2581	Garden Maint & Hort	$4,650	$2,650	$2,000
6-2582	Irrg & Plumb Supplies	$6,395	$6,400	($5)
6-2583	Sport Field Supplies	$11,232	$22,500	($11,268)
6-2584	Misc Bld Repair	$2,060	$6,100	($4,040)
6-2585	Bld Maint & Jan Supp	$9,018	$6,725	$2,293
6-2586	Fertilizer & Turf	$21,335	$15,550	$5,785
6-2610	Playground Maintenance	$2,348	$2,650	($302)
6-2647	Refuse Removal	$8,424	$7,677	$747
6-2649	Electrical Utilities	$13,331	$12,000	$1,331
6-2650	Alarm System Monitoring	$267	$460	($193)
6-2652	Conferences & Training	$550	$1,150	($600)
6-2670	Road & Trail Maintenance	$15,723	$8,000	$7,723
6-2680	Water System Maintenance	$11,136	$6,500	$4,636
6-2690	Septic	$2,943	$5,100	($2,157)
6-2760	Contract Services	$0	$500	($500)
6-2880	Veh & Mach Repair/Parts	$5,108	$8,700	($3,592)
6-2881	Veh/Mach In-shop Repair	$1,521	$10,000	($8,479)
6-2901	Misc Equip Rental	$0	$400	($400)
6-2902	Misc. Equipment/Tools	$1,629	$1,500	$129
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	$136,109	$143,004	($6,895)
	Total Maintenance	$409,123	$418,716	($9,593)
6-2950	Interest Expense	$0	$80	($80)
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	$70,301	$70,301	$0
6-4012	Programs Wages - PT	$17,870	$22,800	($4,930)
	Total Program Wages	$88,171	$93,101	($4,930)
6-4100	Recreation Programs			
6-4113	Adult Basketball	$0	$160	($160)
6-4114	Adult Softball League	$2,330	$3,500	($1,170)
6-4117	Adult Volleyball	$0	$160	($160)

South Whidbey Parks & Recreation Dist

Profit & Loss [Budget Analysis]

January 2026-October 2026

11/9/2026
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		Selected Period	Budgeted	$ Difference
6-4118	Adult Sailing	$4,500	$5,600	($1,100)
6-4119	Pickleball	$1,402	$4,800	($3,398)
6-4120	Adult Soccer/Futsal	$0	$800	($800)
6-4129	Miscellaneous Adult Sports	$0	$512	($512)
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	$600	($600)
6-4149	Youth Pickleball	$1,584	$0	$1,584
6-4199	Polar Bear Dive Expense	$1,267	$1,445	($179)
6-4216	Fitness	$0	$650	($650)
6-4219	Adult Programs	$0	$600	($600)
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	$8,930	$8,000	$930
6-4291	Dog Classes	$0	$1,866	($1,866)
6-4292	Concerts	$8,262	$7,000	$1,262
6-4296	New Program Directions	$1,620	$3,200	($1,580)
6-4298	Special Events	$600	$2,400	($1,800)
	Total Recreation Programs	$108,800	$113,693	($4,893)
6-4500	Misc. Rec. Program Expenses			
6-4532	Print & Advertising	$1,594	$2,918	($1,324)
6-4534	Program Equipment & Supplies	$74	$2,400	($2,326)
6-4535	Program Facility Rental	$14,601	$20,000	($5,399)
6-4570	Unfunded Scholarships	$50	$250	($200)
	Total Misc. Rec. Program Expenses	$16,320	$25,568	($9,248)
	Total Recreation Programs	$213,290	$232,362	($19,071)
6-5000	Aquatics Expenses			
6-5500	Misc. Aquatics Expense	$0	$40,000	($40,000)
	Total Aquatics Expenses	$0	$40,000	($40,000)
6-8000	Miscellaneous Costs			
6-8006	Investment Fee Operations Fund	($267)	$188	($455)
6-8008	Investment Fees Reserve Fund	($251)	$188	($438)
	Total Miscellaneous Costs	($518)	$375	($893)
	Total Expenses	$1,532,561	$1,728,756	($196,195)
	Operating Profit	$2,308,489	$2,095,348	$213,141
9-0000	Other Expenses			
9-2000	Cost of Issuance	$24,200	$0	$24,200
	Net Profit / (Loss)	$2,284,289	$2,095,348	$188,941

South Whidbey Parks & Recreation Dist

Construction Fund 741
5495 Maxwelton Rd
Langley, WA 98260

Profit & Loss Statement [Cash]

January 2026-October 2026

11/9/2026
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Construction Fund.myo

4-0000	Income			
4-1000	Bond Proceeds		$11,770,000	
	Total Income			$11,770,000
5-0000	Cost of Sales			
	Gross Profit			$11,770,000
6-0000	Expenses			
6-1000	SW Aquatic Recreation Center			
6-1010	Legal Services	$10,320		
6-1021	Postage	$141		
6-1030	Architectural & Design Fees	$374,891		
6-1040	Engineering Services	$2,650		
6-1050	Accounting Services	$1,329		
6-1060	Professional Services	$71,845		
6-1070	Project Management	$436,217		
6-1080	Permits	$2,105		
6-1090	Travel	$33		
6-1110	Office Equipment	$76		
6-1150	SWARK Tech & Work Stations	$3,278		
6-1200	Construction	$14,618,914		
6-1210	Landscaping	$2,604		
6-1220	Utility Connection Fees	$93,054		
6-1700	Electrical Service	$4,143		
	Total SW Aquatic Recreation Center		$15,621,601	
6-6000	Occupancy Costs			
6-6090	Electric	$81		
	Total Occupancy Costs		$81	
	Total Expenses			$15,621,681
	Operating Profit			($3,851,681)
8-0000	Other Income			
8-1000	Interest Income (2024 Bond)		$155,394	
8-1001	Interest Income (2026 Bond)		$207,125	
8-3000	GO Bond Premium		$395,279	
	Total Other Income			$757,799
9-0000	Other Expenses			
9-1000	Interest Expense		($2,781)	
9-2000	Cost of Issuance		$84,582	
9-3000	Issuance Discount on LTD		$80,698	
	Total Other Expenses			$162,498
	Net Profit / (Loss)			($3,256,381)

South Whidbey Parks & Recreation Dist

Capital/Property Fund
5495 Maxwelton Rd
Langley WA 98260

Profit & Loss Statement

January 2026-October 2026

11/9/2026
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4-0000	Income		
5-0000	Cost of Sales		
	Gross Profit		$0
6-0000	Expenses		
	Operating Profit		$0
8-0000	Other Income		
9-0000	Other Expenses		
9-1000	Interest Expense	($68)	
	Total Other Expenses		($68)
	Net Profit / (Loss)		$68

South Whidbey Parks & Recreation Dist

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

Account Transactions

1/1/2026 To 10/31/2026

ID#	Src	Date	Memo/Payee	Debit	Credit
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

Fund Balances

October 31, 2026	Cash & Investments
M&O*	$3,182,493
Reserve**	$656,278
Capital Reserve**	$15,333
Capital Fund ***	$440
Bond Debt Service Fund	$1,513,482
Construction Fund (2024 Bond)	$0
Construction Fund (2026 Bond)	$8,390,291
TOTAL	**$13,758,316**

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.

South Whidbey Parks & Recreation Dist

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

Purchases [Vendor Detail]

11/1/2026 through 11/15/2026

11/4/2026
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ID#	Date	Item/Acct	Description	Amount
Bank Account Fees				*None
00015022	11/3/2026	6-1660	Bank Account Fees for Direct De	$35.00
			Bank Account Fees Total:	$35.00
Bank Card Fees				*None
00015023	11/1/2026	6-1660	Credit Card Transaction Fees for	$172.79
			Bank Card Fees Total:	$172.79
Bayview Farm & Garden				4001381 R1
00014992	11/1/2026	6-2581	Garden Maintenance - Plants	$789.82
			Bayview Farm & Garden Total:	$789.82
Carter, Austin L.				4001868
00015013	11/3/2026	1-1120	Wages from 10/16/26 - 10/31/	$2,560.31
			Carter, Austin L. Total:	$2,560.31
Delta Dental of Washington				4000884 R1
00014993	11/1/2026	6-1207	Dental Insurance - Employer Por	$896.17
00014993	11/1/2026	2-1475	Dental Insurance - Employee De	$75.43
			Delta Dental of Washington Total:	$971.60
Diamond Rentals				4000539
00014994	11/1/2026	6-2690	Porta Potty Pumping at Trustlan	$81.83
			Diamond Rentals Total:	$81.83
DRS - Deferred Compensation Program				4000537 R3
00015025	11/1/2026	2-1435	DCP Employer Portion	$2,031.57
00015025	11/1/2026	2-1485	DCP Employee Portion	$2,337.50
			DRS - Deferred Compensation Program Total:	$4,369.07
Dunn, Skye P				4000982 R1
00015016	11/3/2026	1-1120	Wages from 11/01/26 - 11/15/	$2,413.32
00015026	11/3/2026	1-1120	Wages from 11/01/26 - 11/15/	($2,413.32)
00015029	11/13/2026	1-1120	Wages 11/01/26 to 11/15/26	$2,413.32
			Dunn, Skye P Total:	$2,413.32
EFTPS				*None
00015024	11/1/2026	2-1430	FMed/FSoc Payable - Tax Liabilit	$4,085.40
			EFTPS Total:	$4,085.40
Fallon, Thomas R.				4001635
00015017	11/3/2026	1-1120	Wages from 11/01/26 - 11/15/	$3,429.53
			Fallon, Thomas R. Total:	$3,429.53
Great America Financial Services				4000584
00014995	11/1/2026	6-1530	Copier Lease & Copies	$206.98
			Great America Financial Services Total:	$206.98
Handran, Kathleen M				4001618
00015009	11/3/2026	1-1120	Wages 10/16/26 - 10/31/26	$245.73
			Handran, Kathleen M Total:	$245.73

South Whidbey Parks & Recreation Dist

Purchases [Vendor Detail]

11/1/2026 through 11/15/2026

ID#	Date	Item/Acct	Description	Amount
Hanson's Building Supply				4000593 R1
00014996	11/1/2026	6-2584	Misc Building Maintenance	$378.72
			Hanson's Building Supply Total:	$378.72
Henry, Tyson				4001615
00015014	11/3/2026	1-1120	Wages from 10/16/26 - 10/31/	$1,648.80
			Henry, Tyson Total:	$1,648.80
Island Disposal, Inc.				4000643
00015008	11/1/2026	6-2647	Refuse Removal for Park	$766.57
			Island Disposal, Inc. Total:	$766.57
McGinnis, Michael				*None
00015010	11/3/2026	1-1120	Wages 10/16/26 - 10/31/26	$32.08
			McGinnis, Michael Total:	$32.08
Monforte, Carrie E.				4000837
00015018	11/3/2026	1-1120	Wages from 11/01/26 - 11/15/	$3,207.97
			Monforte, Carrie E. Total:	$3,207.97
Myres, Jacob				4001617 R2
00015021	11/3/2026	1-1120	Wages from 10/16/26 -10/31/	$2,147.06
			Myres, Jacob Total:	$2,147.06
NW Natural Water Services, LLC				4000873 R2
00014997	11/1/2026	6-2680	Water Management Services & T	$542.33
			NW Natural Water Services, LLC Total:	$542.33
Pacific Golf & Turf				4001074
00015007	11/1/2026	6-2582	Irrigation Supplies	$200.70
			Pacific Golf & Turf Total:	$200.70
Principal Life Insurance Company				4001425 R1
00014998	11/1/2026	6-1206	LTD/AD&D/Life Insurance Premi	$482.77
			Principal Life Insurance Company Total:	$482.77
Puget Sound Energy				4000705 R1
00014999	11/1/2026	6-2649	Electrical Services - Acct #20001	$169.88
			Puget Sound Energy Total:	$169.88
Raymond, Marcus				5010240
00015011	11/3/2026	1-1120	Wages from 10/16/26 - 10/31/	$425.87
			Raymond, Marcus Total:	$425.87
Regence Blue Shield				4000712 R1
00015000	11/1/2026	2-1470	Medical Insurance - Employee Po	$1,144.68
00015000	11/1/2026	6-1204	Medical Insurance - Employer Po	$15,727.93
			Regence Blue Shield Total:	$16,872.61
Rouse-Kay, Corinne				4001701
00015001	11/1/2026	6-1550	Mileage to County Offices to Pic	$37.24
00015015	11/3/2026	1-1120	Wages from 10/16/26 - 10/31/	$1,920.87
			Rouse-Kay, Corinne Total:	$1,958.11
Sachs, Kathleen				4001619

South Whidbey Parks & Recreation Dist

Purchases [Vendor Detail]

11/1/2026 through 11/15/2026

ID#	Date	Item/Acct	Description	Amount
Sachs, Kathleen				4001619
			Sachs, Kathleen Total:	$876.05
Sebo's Do-It Center				4000731
00015003	11/1/2026	6-2585	Invoice #A1841017 - Building M	$47.09
00015003	11/1/2026	6-2585	Invoice #A1835565 - Building M	$31.38
			Sebo's Do-It Center Total:	$78.47
Smith, Breanna M				4001973 R1
00015020	11/3/2026	1-1120	Wages from 11/01/26 - 11/15/	$2,847.34
			Smith, Breanna M Total:	$2,847.34
South Whidbey Youth Select Hoops				4001610 R1
00015002	11/1/2026	6-4133	Sept/Oct Fall Admirals 6th-8th F	$1,152.00
00015002	11/1/2026	6-4113	Sept/Oct Fall Admirals 6th-8th S	$1,248.00
00015002	11/1/2026	6-4113	Sept/Oct Fall Admirals 3rd-5th F	$1,520.00
00015002	11/1/2026	6-4113	Sept/Oct Fall Admirals 3rd-5th S	$1,040.00
			South Whidbey Youth Select Hoops Total:	$4,960.00
Tomisser, Brian				4001346 R2
00015019	11/3/2026	1-1120	Wages from 11/01/26 - 11/15/	$4,349.95
00015027	11/3/2026	1-1120	Wages from 11/01/26 - 11/15/	($4,349.95)
00015028	11/13/2026	1-1120	Wages 11/01/26 to 11/15/26	$4,349.95
			Tomisser, Brian Total:	$4,349.95
VISA - Heritage Bank				4000793 R4
00015004	11/1/2026	6-1691	Amazon - Desk	$92.72
00015004	11/1/2026	6-1530	Amazon - Dry Erase Board	$40.36
00015004	11/1/2026	6-1690	Amazon - Computer Monitor	$218.08
00015004	11/1/2026	6-1690	Amazon - Ethernet Cables, Dock	$202.89
00015004	11/1/2026	6-4136	Amazon - Futal Training Ball	$30.54
00015004	11/1/2026	6-1690	Amazon - Extention Cord	$8.72
00015004	11/1/2026	6-2649	PSE - 200020863003	$89.20
00015004	11/1/2026	6-1541	Verizon - Cell Phone Service	$170.67
00015004	11/1/2026	6-1541	Verizon - Pd off Tom's Phone	$284.32
00015004	11/1/2026	6-1690	Microsoft - Online Services	$50.40
00015004	11/1/2026	6-1531	Langley Chamber of Commerce	$275.00
00015004	11/1/2026	6-1690	Amazon - 2 USB Battery Backup	$130.82
00015004	11/1/2026	6-1530	Amazon - Clorox Wipes	$13.94
00015004	11/1/2026	6-1690	Connection - Laptop	$1,421.61
00015004	11/1/2026	6-2436	Work N More - Maintenance Sup	$336.01
00015004	11/1/2026	6-1690	AccountEdge - Accounting Softw	$130.92
			VISA - Heritage Bank Total:	$3,496.20
WA State Dept of Retirement				4000531
00015030	11/1/2026	6-1205	PERS Employer Portion	$1,828.42
00015030	11/1/2026	2-1480	PERS Employee Portion	$1,872.56
			WA State Dept of Retirement Total:	$3,700.98
Washington State Ferries				4000536 R4
00015006	11/1/2026	6-1550	Maintenance - Round Trip	$24.70
00015006	11/1/2026	6-1550	Maintenance - Round Trip	$24.70
00015006	11/1/2026	6-1550	Maintenance - One Way	$12.35
00015006	11/1/2026	6-1550	Maintenance - One Way	$12.35
			Washington State Ferries Total:	$74.10
Whidbey Telecom				4000828
00015005	11/1/2026	6-2650	Alarm Monitoring	$38.19
00015005	11/1/2026	6-1541	Telephone Web Hosting, Interne	$384.13

South Whidbey Parks & Recreation Dist

Purchases [Vendor Detail]

11/1/2026 through 11/15/2026

ID#	Date	Item/Acct	Description	Amount
Whidbey Telecom				4000828
			Whidbey Telecom Total:	$422.32
			Grand Total:	$69,000.26

South Whidbey Parks & Recreation Dist

Construction Fund 741
5495 Maxwelton Rd
Langley, WA 98260

Purchases [Vendor Detail]

11/1/2026 through 11/15/2026

ID#	Date	Item/Acct	Description	Amount
Visa - Heritage				**4000793 R4**
00000160	11/1/2026	6-1700	PSE - 220039908748	$182.29
00000160	11/1/2026	6-1700	PSE - 220040366795	$271.03
00000160	11/1/2026	6-1021	USPS - Priority Overnight - Lin	$13.90
			Visa - Heritage Total:	$467.22
			Grand Total:	$467.22

South Whidbey Parks and Recreation District
October 21, 2026 – Regular Board Meeting Minutes

DRAFT

Budget Workshop

I. Call to order

Commissioners Present: Jennifer Cox, Jake Grevé, and Erik Jokinen.
Staff Present: Skye Dunn, Tom Fallon, Carrie Monforte and Brian Tomisser

Jennifer called the Meeting to order at 6:02 p.m. The attendance sheet is attached for permanent records only.

II. 2027 Budget Workshop

The board and staff discussed the 2027 Budget, the 10-Year Forecast, and Reserves.

III. Adjournment

The Budget Workshop was adjourned at 6:20 p.m.

Regular Meeting Minutes

I. Call to Order

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

Jennifer called the Regular Meeting to order at 6:21 p.m. The attendance sheet is attached for permanent records only.

II. Public Comment

There was no public comment.

III. 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.

IV. Consent Agenda

A. Minutes for 09/16/2026

B. Voucher List Approval

Maintenance & Operations Vouchers #14925 - #14941, #14960 and #14961 - #14970 in the amount of $46,086.69, Direct Deposit payroll payments in the amount of $53,884.03, and Electronic

payments in the amount of $32,631.37; and Construction Fund Vouchers #151 - #159 in the amount of $1,939,022.68.

C. Purchase of Dump Truck
Quote to be attached.

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

V. Staff Report (To be attached for permanent records)
Brian reviewed the Staff Report with the commissioners.

VI. Committee & Community Meeting Reports
There were no reports.

VII. Unfinished Business

A. Comprehensive Plan Programs

Brian reported that the restroom at Lone Lake had been repaired and painted, but were waiting for a window and the toilet seat to be replaced.
Brian outlined concerns with the proposed changes to motorboating hours at Deer Lake and how they would affect the District's sailing programs. After discussion, Brian indicated that he would draft a note to be distributed to the County Commissioners re. Deer Lake on behalf of the board.
Brian stated that he planned to bring an update on a resolution to the Board in November or January to approve the LTGO to finish funding the project.

VIII. New Business

A. SWARC Donor Wall

Marni Zimmerman was introduced, representing the South Whidbey Parks & Aquatics Foundation. Brian presented a proposal from the Foundation for a donor wall for the Aquatics & Recreation Center. Marni noted donations of significant volunteer time would be recognized, as well as all traceable donations from 2020 to opening of the SWARC.

B. Executive Session

Convene to Executive Session
The South Whidbey Parks & Recreation District Board of Commissioners and Department Heads of the District convened to an executive session to discuss legal matters pursuant to RCW 42.30.110. Jennifer indicated that they would convene to executive session at 7:03 pm. and return at 7:20 pm.

The regular meeting of the board of commissioners was reconvened to the public at 7:21 pm Jennifer stated that the meeting would go again into executive session to consult with legal counsel at 7:21 and return to public session at 7:30 pm.

The regular open meeting of the board of commissioners was reconvened to the public at 7:30 pm.

IX. Adjournment

There being no further business, the meeting was adjourned at 7:30 p.m.

Memo

South Whidbey
PARKS & RECREATION

To: Board of Commissioners

From: Brian Tomisser, Director

Date: 11/18/2026

Re: **Consent Agenda- Direct Deposit Bank Account**

Included on the consent agenda is Resolution 2026-03. This is identical to a previously passed resolution, with the addition of the words "...and electronically paying related payroll taxes and expenses" found at the end of the last sentence of the resolution.

This addition is because of a new and more efficient practice that will be happening now that we are using PayNW payroll services for our payroll.

As always, any item on the consent agenda can be removed by any Board member for discussion and a separate vote if desired.

South Whidbey Parks & Recreation District
Resolution Number 2026-03

Revision of South Whidbey Parks & Recreation District Bylaws

Uses of a Direct Deposit Bank Account

WHEREAS, in accordance with the Revised Code of Washington, Chapter 36.69.120 (3) "The park and recreation district board of commissioners shall: Adopt policies governing transaction of board business, keeping of records, resolutions, transactions, findings and determinations, which shall be of public record"; and

WHEREAS, the Board has determined that it is in the best interest of the South Whidbey Parks & Recreation District to take specific actions to provide staff the opportunity to have their paychecks directly deposited ; and

NOW, THEREFORE, BE IT HEREBY RESOLVED, by the Board of Commissioners of the South Whidbey Parks & Recreation District, of Island County, in the State of Washington, that the South Whidbey Parks and Recreation District staff are empowered to utilize a bank account (the Payroll Account) specific to the purpose of processing staff payroll to be directly deposited and electronically paying related payroll taxes and expenses.

Adopted at a regular meeting of the Board of Commissioners of South Whidbey Parks & Recreation District on November 18, 2026, the following Commissioners being present:

_____
Jennifer Cox, Chair

_____
Erik Jokinen, Vice Chair

_____
Jake Greve, Member at Large

_____
Matt Simms, Member at Large

_____
Member at Large

ATTEST:

_____
Dated this 18th day of November 2026
Secretary of the Board

South Whidbey
PARKS & RECREATION

Memo

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

Recreation/Programs

- 4th-6th grade basketball has over 60 participants. Games started on 11/14 and the league will go through December 19th.
    - New registration system also gives parents access practice/game schedules on their RecDesk account.
- Registration for the 1st-3rd grade basketball opens November 16th.
- Polar Bear registration is now open. Event is at noon.

Facilities and Grounds

- November wind has caused some downed trees; staff have been doing a lot of storm cleanup.
- Staff upgraded the entrance to the trails just east of the Maintenance building and upgraded trail just up from the skateboard park (pictures attached)

Director's Items

- We had two AI generated public records request asking about our vendors. We are required to respond just as if this was a person-initiated request.
- At no cost to the district, we will be creating a Christmas/holiday staff postcard. This will be intended for our partners and others we work closely with throughout the year.
- After some back and forth with the school district, we will be remaining to schedule and maintain the soccer field at the elementary school.
- Rotary has replaced the AEDs at both the Sports Complex and Community Park. Detailed email and pictures attached. They are willing to pay the replacement cost and ongoing monthly fees. Staff are planning to offer to pay the replacement cost ($6000) and then they will pay the monthly fees.
- We have requested a copy of the resolution for our upcoming LTGO from Pacifica Law. They are working on this, and I will forward when ready. Carrie and I will be meeting with Heritage Bank on 11/17 to discuss the LTGO and explore if a line of credit would be possible instead of the LTGO.
- We are in the process of adding PayNW time management/payroll service starting in December.
- Save the date for the 3rd annual Staff Christmas brunch on December 10th at 10am.
- I will not be at the December Board meeting. Carrie will be coordinating this meeting in my absence.

11/26-27 Parks office closed for Thanksgiving

12/16 Regular Board Meeting

Upgrade entrance to upper parking lot trail entrance



Cleaned up trail above the skate park



Brian Tomisser

From: Mark Lipson <markrlipson@comcast.net>
Sent: Thursday, November 12, 2026 9:06 AM
To: Brian Tomisser; Tom Fallon
Cc: Jim Rogers; rm@imainvestors.com
Subject: Rotary Club of Whidbey Westside (RCWW) AED Cabinet Replacement Activity
Attachments: AED New Dog Park.jpg

You don't often get email from markrlipson@comcast.net. Learn why this is important

Greetings Brian and Tom,

Over the last 7 years, the RCWW has maintained outdoor AEDs at the Maxwelton Ball Fields and Langley Road Sports Complex placed in heart shaped cabinets. We recently installed a new AED to replace the stolen unit at the Sports Complex. The Ball fields also have a new AED installed several months ago.

These old cabinets have battery operated alarm circuits terminating directly at the ICOM 9-1-1 Dispatch Center in Oak Harbor; a feature that saves valuable time by immediately alerting first responders to the location. The cabinets have exceeded their expected service life and will be replaced with environmentally controlled units (summer fan, winter heating pad) operating from 110 VAC power. Normal operational load is less than 7 watts (circuit board plus occasional fan) and 80 watts when the heat pad is on (<35 F). The AED operates from its internal battery and is entirely independent of the cabinet electrical system.

I have attached a picture of one of our new cabinet installations for your reference.

RCWW has employed Whidbey Wire, a licensed and bonded Island contractor to perform the necessary electrical work. Installation is expected to take less than 4 hours at each location and access to the respective electrical panels would need to be arranged. New cabinets to be mounted at the same locations as today with electricity sourced from existing junction boxes at each location.

As in the past, RCWW will pay for all costs associated with this activity to include permitting, design, installation labor, materials and the installation and monthly service fee charged by Whidbey Telecom for the emergency response circuit to ICOM. Although RCWW would have no objection if Parks would like to contribute to the project. The total cost for each site approaches $3,000 not including a monthly Telecom fee of over $40.

Please let me know if you have any questions or concerns. I am available to meet with you in person, by phone or zoom.

Best Regards,

Mark Lipson
RCWW
AED Team Lead
206.300.7884

New AED at Sports Complex



Comprehensive Programs Update

South Whidbey
PARKS & RECREATION



SWARC

- Brian did a presentation at the November 6th SWPAF fundraising event. There was a lot of positive energy and excitement towards the SWARC project.

- SWARC is now closed off on all sides, except the natatorium. The interior drywall started being installed on November 16th

- Lincoln Construction will be submitting an update proposal by 11/20. After this time, we will review with our team and will bring back to the Board an updated plan for review and approval. There is nothing else to report at this time.

- Lincoln Construction had onsite criminal activity. November 8th at 4:00am some persons come on site and walked through the site. Nothing has been identified as stolen. They did leave a backpack with copper pipes on site. Cameras were activated and police were on site within 15 minutes. From what we understand, the school district had someone cut their fence and prowl cars in the maintenance yard at 3:00am that same morning.

South Whidbey
PARKS & RECREATION

Miscellaneous

- The vault toilet at Lone Lake is open again and the porta potty has been removed.

- I have reached out the DFW to try to finalize our agreement to maintain the Lakes. This has been about 18 months of trying to wrap this up and I'm hoping to have it done by the end of the year.

- As discussed at the last Board meeting, Jennifer on behalf of the Board sent a letter to the Island County Commissioners regarding the powered boat hours issue at Deer Lake. Copy attached.

South Whidbey
PARKS & RECREATION

South Whidbey
PARKS & RECREATION

WWW.SWPARKS.ORG
(360) 221-5484
SWPARKS@SWPARKS.ORG

October 28, 2026

Board of Island County Commissioners
1 NE 6th Street, Room B-102
Coupeville, WA 98239

Subject: Deer Lake Power-Driven Boats

Dear Commissioners,

I am writing on behalf of our Board of Commissioners regarding the discussion of power-driven boat hours at Deer Lake during your September 2026 work session.

For more than 20 years, the South Whidbey Yacht Club (SWYC) has partnered with us to offer public youth sailing classes. These summer sessions serve youth ages 10-17, and the 72 available slots typically fill up quickly. Classes are held at Deer Lake in July from 9:00am - 2:30pm.

SWYC has informed us that if the hours are adjusted to allow power-driven boats on the lake beginning at noon, they will no longer be able to offer these classes to our youth. Unfortunately, Lone Lake and Goss Lake are not viable alternatives due to logistical challenges specific to each location.

Our Board respectfully asks that you consider the impact of this decision on the youth sailing program and the significant loss it would represent to our community.

Thank you for your time and consideration. Please do not hesitate to contact me at the email below if you would like to discuss this matter further.

Sincerely,

Jennifer Cox

- Chair

South Whidbey Parks and Recreation District Board of Commissioners

Comm4@swparks.org

South Whidbey
PARKS & RECREATION

Memo

To: Board of Commissioners

From: Brian Tomisser

Date: 11/12/2026

Re: Process to fill vacant Board position

Below is the proposed process to fill the vacant Board Commissioner position. This position must be filled by January 28, 2027, or it will be turned over to Island County to try to fill.

We are required by law to 1) Start the process with a public nomination of at least one qualified candidate 2) Allow for a minimum of 15 days where the public can nominate. This includes posting at least 3 public places. 3) Appoint an individual at a public meeting.

- **November regular Board meeting**: Nomination(s). Any Board member can nominate any qualified resident. No vote is required, just a straightforward nomination. This will open the window where any qualified resident can apply for consideration over the following weeks. Staff will post this opportunity on our website, Facebook page and the South Whidbey Record. We will close public nominations on December 9th at 4:30pm to allow for coordination of interviews.

- **December regular Board meeting:** Board conducts public interviews. We could start the meeting at 5:00pm to accommodate. The Board would ideally vote to approve at this meeting. You would have their applications prior to review. Note, you are not required by law to do interviews. You can and probably should go to Executive Session if you want to discuss multiple-qualified candidates. Any vote to appoint someone must be in a public meeting.

- **January meeting:** Buffer month in case there are issues with the steps above.

Additionally, staff have a proposed application for Board review, that all nominees would submit for consideration.

South Whidbey
PARKS & RECREATION

South Whidbey Parks & Recreation District

Application for Board of Park Commissioners

Name:_____ **Date:**_____

Address:_____ **Phone:**_____

_____ **Email:**_____

Number of Years living in South Whidbey :_____

Educational background:_____

Current Occupation:_____

Organizational Affiliations: _____

What is it about your background, interests, and knowledge that makes you a strong candidate for this position?: _____

_____

Why are you seeking appointment? _____

_____

Anything you would like us to know about you as a candidate:_____

_____

_____

_____

I understand this is a volunteer, unpaid, elected position. This term expires when November 2027 election is certified unless re-elected.

Signature: **Date:**

_____

South Whidbey
PARKS & RECREATION

Thank you for your interest in serving the community as a member of the South Whidbey Parks & Recreation District Board of Commissioners. The timeline for filling the Board vacancy is as follows and subject to change:

Application (attached) is due December 9, 2026, by 4:30 pm. Applications received after this time will not be considered.

Candidate interviews & possible Board vote December 18, 2026, at 5:00pm

Swearing-in at Board Meeting January 20, 2027

For further information, please contact the District Executive Director, Brian Tomisser, at briant@swparks.org or (360) 221-6488.

Please submit the following items:

- Application (attached)
- Optional: A brief cover letter indicating your interest and general qualifications for the position, and/or a resume.

The application and any correspondence should be dropped off in person

Monday-Friday 8:30am-4:30pm.

South Whidbey Parks & Recreation
Attention: Board of Commissioners
5476 Maxwelton Rd. Room C-2
Langley, WA 98260

To be eligible for appointment you must be a resident in and legally registered as a voter in the South Whidbey Parks and Recreation District.

If you hold, participate in, or are involved in any contract(s) with the District, or if you hold any other elected public office, please explain in your cover letter or application.

The person appointed for this position with either serve until the November 2027 election is certified or if they run successfully for re-election in November 2027, they would serve through their new four-year term.

For more information, visit our Policy manual (section 2) at swparks.org. You can hit the 'About' tab and then the 'Governance/Board of Commissioners' tab.

Memo

South Whidbey
PARKS & RECREATION

To: Board of Commissioners

From: Brian Tomisser, Director

Date: 11/18/2026

Re: **Nominations to fill vacant position**

As required by RCW 42.12.080, the Board is required to begin the process of filling the vacated Commissioner #1 position by making at least one qualified nomination at a public meeting. Once this happens, we must post this opening to at least 3 locations and wait at least 15 days for the public to make other nominations.

If no nominations are made at the November meeting, this could be delayed until the December meeting or could happen at a Special Meeting.

Memo

South Whidbey
PARKS & RECREATION

To: Board of Commissioners

From: Brian Tomisser, Director

Date: 11/18/2026

Re: **Filling Vacated Secretary Position**

With the resignation of Krista Loercher from the Board, the Secretary position was vacated. Staff would like the Board to nominate and select a new Secretary for the Board to hold this position at least until the Annual meeting in January when officers are elected.

South Whidbey
PARKS & RECREATION

Memo

To: Board of Commissioners

From: Carrie Monforte

Date: 11/13/2026

Re: Financial Institutions Updates for Staff Changes

With current staffing changes, we need to update contacts and authorizations with our financial institutions. We normally have 2 auditing officers, the Director and most recently Krista Loercher. With Krista's resignation, we need to fill this opening.

This action includes the following:

1. Resolution to Change Designated Auditing Officer (included in your packet), adding Carrie Monforte as an Auditing Officer.
2. Update of Authorized Signators & Financial Contacts for District Business:
    - Authorizing Krista Loercher and Breanna Smith, by name, as financial contacts for our Heritage Bank Account for Direct Deposit payroll.
    - Authorizing Krista Loercher as a signator for vouchers and investments.

A new signature sheet will be signed to be filed at the county.

These are approval items and will require action from the board. The action would be approval of the resolution, and a separate motion for the other items.

South Whidbey Parks & Recreation District
Resolution Number 2026-05

Resolution to Change Designated Auditing Officer

WHEREAS, Carrie Monforte has been named as Deputy Director of the South Whidbey Parks & Recreation District, and

WHEREAS, the Board deems it necessary to designate Carrie Monforte as an auditing officer and to remove the name of Krista Loercher, former Secretary of the Board of Commissioners, from the position of auditing officer,

NOW, THEREFORE, BE IT RESOLVED, by the Board of Commissioners of South Whidbey Park and Recreation District, of Island County, in the State of Washington, that Carrie Monforte, Deputy Director of South Whidbey Parks & Recreation District, be designated as an auditing officer of the District.

Adopted at a meeting of the Board of Commissioners of South Whidbey Park & Recreation District on November 18, 2026, the following Commissioners being present:

_____
Jennifer A. Cox, Chairperson

_____
Jake Grevé, Commissioner

_____
Erik Jokinen, Commissioner

_____
Matthew E. Simms, Commissioner

_____
Vacant, Commissioner

ATTEST:

_____
Dated this 18th day of November, 2026
_____, Secretary

South Whidbey
PARKS & RECREATION

Memo

To: Board of Commissioners

From: Brian Tomisser

Date: 11/5/2026

Re: Winter Field Policy

Included in your packet is a Winter Field Policy proposed change. Staff are recommending that during the winter season (November 15-February 15) that group reservations on our fields not be allowed. This would not impact general use by the public.

For many reasons listed in your packet, including the other alternative fields now available in the community, staff believe that this is in the best interest of the park and would make our policy on this matter less subjective.

Staff are asking for the Board to approve this change in our policy.

Field Policy - Addendum to Policy Manual section 3.03

Proposed

Winter Policies

- Winter season is defined as November 15-February 15
- Fields will not be available for reservations during the Winter season.
- Fields will be closed for a minimum of 2 days following any snow accumulation that covers the field.

Current Version with Edits

Winter Policies

- Winter season defined as ~~November 1 – March 1~~ November 15-February 15
- ~~Mandatory pre-season meeting in November with coaches and Sponsor Organization representatives~~
  - ~~Coaches will be required to sign consent to policy form.~~
- ~~Soccer teams training with full sized goals & all games default to the Elementary field as their primary field~~
- ~~No games scheduled November 1-March 1 before 11:00am~~
- ~~The game schedule needs to be approved by Parks Department staff prior to distribution to parents.~~
- Fields will be open to the public for general use during the winter season but will not be available for groups to reserve.
- Fields will be closed for a minimum of 2 days following any snow accumulation that covers the field.

Last updated 6/4/24

Reason for bringing this proposal

- **Staff feel it is in the best interest of the turf and overall health of the park.**
- **It is consistent with other jurisdictions which close grass fields in the winter months.**
- **Staff feel that the current policy is subjective and that it is the right time to make it objective. This will decrease public frustration and complaints regarding staff decisions.**

Justification for Proposed Field Policy Change

- **When this policy was last updated there were no sand-based fields available in the winter. As a result of our restoration of the elementary field and the Soccer Clubs restoration of the field at the Community Center, there are now two good winter options. Additionally, the school is finalizing the synthetic field at the high school in 2027.**
    - **Because of the above, we have no request from the Soccer Club to use our fields after November 15th**

- **Our current policy requires staff time to constantly walk the fields, check conditions, monitor the weather, and debate with the public regarding decisions that staff have made. With the primary user group no longer needing this space, staff believe it is in the park's best interest to limit use during this time of non-growth.**

- **With the addition of the newly restored soccer fields, Park staff have reported that our turf at the Sports Complex is in excellent condition and healthy due to its ability to rest during the cold months last year. Worth noting, average sunset during these months is between 4:30-5:30pm.**

- **Groups that schedule the field are larger in nature, often wear cleats and schedule repetitive dates. This constant wear on the field at this time of year is bad for the turf and with other options available our field are not as critical to groups.**

- **We did some limited research on other public grass soccer fields and found the following jurisdictions close some or all their grass soccer fields in the winter. We did not find any that left all their grass fields open in the winter. This clearly seems like best practice.**
    - **Seattle**
    - **Lynnwood**
    - **Snohomish, Whatcom and King County**
    - **Olympia**
    - **Bothell**
    - **Snoqualmie**
    - **Lynden**
    - **Bellingham**
    - **Kent**
    - **Burlington**
    - **Everett**

Memo

South Whidbey
PARKS & RECREATION

To: Board of Commissioners

From: Brian Tomisser, Director

Date: 11/18/2026

Re: **2027 Budget Approval**

Included in your board packet is the 2027 Budget for approval. Specifically, you will be approving the budget narrative and Levi certification, which will be submitted to the County by November 30th. You also will be approving Resolution 2026-04.

Ordinance/Resolution No. 2026-04

RCW 84.55.120

WHEREAS the *Board of Commissioners* of the *South Whidbey Parks & Recreation District* has met and considered its budget for the calendar year *2027*; and

WHEREAS the districts levy amount from the previous year was *$3,798,168.19*; and

WHEREAS the population of this district is ☒More than or ☐Less than 10,000; and now therefore,

BE IT RESOLVED by the governing body of the taxing district that an increase in the regular property tax levy is hereby authorized for the levy to be collected in the *2027* tax year.

The dollar amount of the increase over the actual levy amount from the previous year shall be *$37,981.68* which is a percentage increase of *1%* from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, solar, biomass, and geothermal facilities, any increase in the value of state assessed property, increment value, any annexations that have occurred and refunds made.

Adopted this 18th day of November, 2026.

Jennifer A. Cox, Chairperson

Jake Grevé, Commissioner

Erik Jokinen, Commissioner

Matthew E. Simms, Commissioner

Commissioner

If additional signatures are necessary, please attach additional page.

This form or its equivalent must be submitted to your county assessor prior to their calculation of the property tax levies. A certified budget/levy request, separate from this form is to be filed with the County Legislative Authority no later than November 30th. As required by RCW 84.52.020, that filing certifies the total amount to be levied by the regular property tax levy. The Department of Revenue provides the "Levy Certification" form (REV 64 0100) for this purpose.

South Whidbey
PARKS & RECREATION

South Whidbey Parks & Recreation District

2027 Budget

November 18, 2026

Prepared by
Brian Tomisser, Executive Director
Carrie Monforte, Deputy Director

2027 Budget

Combined Estimated Starting Balance of all Funds (M & O / Reserve / Capital / Construction / Bond)	**$ 7,393,685**
Revenue (Including LTGO Bond Proceeds)	$ 9,406,063
Expenditures (Including Debt Service)	$ 11,877,995
2027 Ending Balance of all Funds	**$ 2,690,548**

Introduction

As the District looked ahead to 2027, there were key points the Board of Commissioners and District staff kept in mind as budget considerations were made:

- The district's millage rate was $0.46 per $1,000 AV as of the 2026 Budget Year.
- 2027 will be the second year of the four-year levy for 2026-2029.
- Anticipated tax revenue includes a 1% increase over the prior year levy plus new construction and refunds.
- Increased expenses related to the completion of construction of the South Whidbey Aquatics & Recreation Center, and new anticipated operations for the SWARC will require significantly higher beginning cash and reserve levels.

Reserve Fund/ Beginning Cash

The Board's directive is to maintain a Beginning Cash level of 25% of the year's total expenses and maintain a Reserve Fund level of 25% of the year's total operating expenses. Additionally, the board has a goal to build a Capital Reserve with 30% of available capital/cash each year until a target threshold of $250,000 is achieved.

The goal of the Beginning Cash level is to have sufficient operational cash on hand to operate the district until the major portion of the bi-annual levy payments are received from the county each year at the end of April.

The goal of the Reserve Fund is to have enough cash in the case of a Maintenance and Operations Levy failure to continue to operate the District on a skeleton basis while running an additional levy.

The goal of the Capital Reserve is to account for situations with existing critical park infrastructure.

We anticipate that both Reserve and Beginning Cash will be at target levels for 2027.

M&O Revenue

Carry Over Cash

When the District commissioners approved the budget, the M&O carryover to 2028 was estimated to be $1,368,390.

Taxes

For the Regular Operations Levy, the District estimates that it will receive $3,862,806 in Levy receipts in 2027. The District estimates $750 from Timber Excise Tax, resulting in an estimated tax receipt of $3,863,556 in 2027, exclusive of any delinquency.

The board of commissioners requested to the Island County legislative authority that the levy and refund amounts of up to $4,004,649.00 be collected in 2027.

Other Revenue

The District generates revenue from recreation program fees to cover much of the costs associated with running programs. Other revenue sources include facility rentals, donations and, new in 2027, concessions.

M & O Expenditures

Transfers
We anticipate a transfer of $524,024 from the M&O Fund to the Reserve Fund and Capital Reserve.

Administration
The administrative budget is expecting a significant increase over the previous year due to the anticipated opening of the South Whidbey Aquatics & Recreation Center (SWARC).

Maintenance
Maintenance is expecting a significant increase over the previous year due to the anticipated opening of the SWARC.

Programs Expense
Program expenses generally follow program revenue up or down proportionately, particularly with contracted programs, where set percentage of the registration revenue is expended. Therefore, program expense may exceed budget if program revenues have exceeded the participation goals. With the opening of the Aquatics Center, new expenses related to operating an aquatics program will be incurred, including wages, supplies and training.

Debt Service

It is expected that approximately $3,700,000 in an LTGO Bond or other financing would be obtained in order to complete the South Whidbey Aquatics & Recreation Center project.

M&O FUND

LTGO BOND DEBT/LIABILITIES	2027	2028	2029	2030	2031	2032
LTGO Bond for Gabelein Property (2015)	$21,479	$21,477	$21,475	$21,473	$21,471	$21,469
LTGO Bond to Complete SWARC (2027) Est.	$393,000	$393,000	$393,000	$393,000	$393,000	$393,000
TOTAL M&O DEBT SERVICE	**$414,479**	**$414,477**	**$414,475**	**$414,473**	**$414,471**	**$414,469**

BOND FUND

UTGO BOND DEBT/LIABILITIES	2027	2028	2029	2030	2031	2031
UTGO Bond, Refund 2008 (2016)	$116,501					
UTGO Bond, 2024	$626,575	$626,575	$756,575	$785,075	$816,825	$851,575
UTGO Bond, 2027	$1,073,650	$747,650	$666,650	$689,150	$710,150	$729,650
TOTAL BOND FUND PAYMENTS	**1,816,726**	**$1,374,225**	**$1,423,225**	**$1,474,225**	**$1,526,975**	**$1,581,225**

Summary Statement

In November 2023, a bond for a South Whidbey Aquatic Recreation Center was passed. This bond was to be issued in two parts; $15,000,000 was issued in 2024, and the remaining $12,000,000 was issued in 2026. It is anticipated that the District will obtain additional funding through an LTGO Bond in 2027 to complete the construction of the Aquatic Center, with an anticipated opening in 2027.

In November of 2025, the District passed a 4-year replacement Maintenance and Operations Levy for the 2026-2029 levy term. This provided the District with an initial levy rate of $0.46 per $1,000 of assessed value, and replaced the prior 2023-2026 levy of $0.22 per $1,000 of assessed value, cutting it short by one year.

Respectfully submitted,

Brian Tomisser
Executive Director

Carrie Monforte
Deputy Director

2027 Budget & Fund Summary

	M & O Fund	Reserve Fund*	Capital Fund**	Construction Fund	Bond Fund	Totals
Starting 2027 (Est)	$1,698,876	$659,370	$440	$4,565,000	$470,000	**$7,393,685**
Revenue						
Taxes	$3,747,672				$1,461,091	**$5,208,763**
Facility Use / Concessions	$25,667					**$25,667**
Interest	$45,000	$25,000		$50,000		**$120,000**
Recreation Program Revenue	$161,800					**$161,800**
Aquatics Program Revenue	$173,333					**$173,333**
Grants & Donations	$500					**$500**
Bond Proceeds						**$0**
LTGO or other financing				$3,700,000		**$3,700,000**
Other	$16,000					**$16,000**
Revenue Total	$4,169,972	$25,000	$0	$3,750,000	$1,461,091	**$9,406,063**
Revenue + Beginning Cash	$5,868,848	$684,370	$440	$8,315,000	$1,931,091	**$16,799,748**
Expense						
Administration	-$1,702,446					**-$1,702,446**
Maintenance	-$1,112,101					**-$1,112,101**
Recreation Programming	-$274,945					**-$274,945**
Other Costs	-$18,050			***		**-$18,050**
Projects/Equipment	-$216,500		-$440	-$8,254,000		**-$8,470,940**
Aquatics Expense	-$238,512					**-$238,512**
Cost of Issuance/Legal				-$61,000		**-$61,000**
Expense Total	-$3,562,555	$0	-$440	-$8,315,000	$0	**-$11,877,995**
Debt Service	-$414,479			$0	-$1,816,726	**-$2,231,205**
Transfers						
Transfer In	$0	$524,024				**$524,024**
Transfer Out to Construction	$0					**$0**
Transfer Out to Reserve	-$489,024					**-$489,024**
Transfer Out to Capital Reserve	-$35,000					**-$35,000**
Total Fund Ending 2027	$1,367,790	$1,208,394	$0	$0	$114,365	$2,690,548

*Includes Capital Reserve

**Combined Capital & Property Fund

***It is the intention to expend all available funds, including any reimbursements or other receipts, for the SWARC project by the end of 2027. This may exceed these estimated expenditures for the project.

Tax receipts include estimated delinquency.

The foregoing budget was presented to the public at a Budget Hearing for comment on November 18, 2026. The South Whidbey Parks & Recreation District's Board of Commissioners have reviewed the budget documents and projections, and approve the 2027 budget.

Jennifer Cox, Chair _____

Erik Jokinen, Vice-Chair _____

Jake Grevé, Commissioner _____

Matthew Simms, Commissioner _____

Levy Certification

In accordance with RCW 84.52.020, I _____, *Secretary* for *South Whidbey Parks & Recreation District*, do hereby certify to the Island County legislative authority that the *Board of Commissioners* of said district requests that the following levy amounts be collected in *2027* as provided in the district's budget, which was adopted following a public hearing held on *November 18, 2026*.

Regular Levies

General Levy

Total Certified Levy Request Amount, $ 4,004,649.00
which includes the amounts below:

Administrative Refund Amount $ 4,649.00

Non-Voted Bond Debt Amount $ 414,479.00

Excess Levies

Bond (2008/2016)
Total Certified Levy Request Amount, $ 80,658.64
which includes the amounts below:

Administrative Refund Amount $ 658.64

Bond (2024/2026)
Total Certified Levy Request Amount, $ 1,425,620.91
which includes the amounts below:

Administrative Refund Amount $ 5,620.91

Signature: _____ **Date:** _____

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	$3,747,672	$3,785,164	$3,823,031	$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	$68,000	$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***	**$4,035,140**	**$4,194,972**	**$4,626,056**	**$4,686,903**	**$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)	($1,702,448)	($2,145,135)	($2,315,314)	($2,410,716)	($2,601,945)	($2,705,063)	($2,815,797)	($3,032,785)	($3,226,279)	($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)	($236,513)	($459,437)	($486,773)	($515,754)	($546,480)	($579,057)	($613,597)	($650,219)	($689,048)	($730,219)
Other Costs	($100)	($25,380)	($18,050)	($17,627)	($18,118)	($18,624)	($19,146)	($19,682)	($20,235)	($20,805)	($21,392)	($21,998)
Capital Projects/Equipment	($863,350)	($277,033)	($216,500)	($58,000)	($3,000)	($237,000)	($61,600)	($3,400)	($1,800)	($12,000)	($41,900)	($339,000)
Loan Payments	($139,648)	($21,481)	($414,479)	($414,477)	($414,475)	($414,473)	($414,471)	($414,469)	($414,468)	($414,464)	($414,461)	($414,459)
Expense Total	***($2,824,855)***	($2,084,279)	($3,977,034)	($4,693,574)	($4,884,545)	($5,292,838)	($5,390,801)	($5,521,245)	($5,819,456)	($6,039,440)	($6,361,522)	($6,930,167)
Total Revenue & Expenses	$1,292,251	$1,950,861	$217,938	($67,518)	($197,643)	($155,443)	($186,528)	($248,938)	($477,934)	($115,432)	($360,751)	($851,317)
Beginning Cash		$939,502	$1,698,876	$1,367,790	$1,215,272	$938,494	$1,082,767	$1,076,172	$1,046,373	$891,930	$1,309,428	$1,144,629
Beginning Cash Required		$578,275	$994,258	$1,173,394	$1,221,136	$1,323,209	$1,347,700	$1,380,311	$1,454,864	$1,509,860	$1,590,381	$1,732,542
January Transfer from Reserve to Meet Requirement		$0	$0	$0	$5,865	$384,716	$264,934	$304,139	$408,491	$617,930	$280,952	$587,912
Adjusted Beginning Cash		$939,502	$1,698,876	$1,367,790	$1,221,136	$1,323,209	$1,347,700	$1,380,311	$1,454,864	$1,509,860	$1,590,381	$1,732,542
Available Cash for Reserve		$361,228	$704,617	$194,396	$0	$0	$0	$0	$0	$0	$0	$0
Beginning Reserve Fund		$636,370	$659,370	$1,173,394	$1,199,144	$1,219,028	$860,060	$620,873	$342,480	-$40,265	-$632,449	-$887,658
Adjusted Reserve after Transfer to Cash		$636,370	$659,370	$1,173,394	$1,193,279	$834,312	$595,126	$316,734	-$66,010	-$658,194	-$913,402	-$1,475,570
Beginning Reserve Required		$578,275	$994,258	$1,173,394	$1,221,136	$1,323,209	$1,347,700	$1,380,311	$1,454,864	$1,509,860	$1,590,381	$1,732,542
Transfer to Reserve		$0	-$489,024	$0	$0	$0	$0	$0	$0	$0	$0	$0
Adjusted Beginning Reserve		$636,370	$1,148,394	$1,173,394	$1,193,279	$834,312	$595,126	$316,734	-$66,010	-$658,194	-$913,402	-$1,475,570
Available Cash for Capital Reserve		$361,228	$215,593	$194,396	$0	$0	$0	$0	$0	$0	$0	$0
Beginning Capital Reserve Fund		$15,333	$15,333	$50,333	$135,333	$220,333	$305,333	$390,333	$475,333	$560,333	$645,333	$730,333
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
		30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
Transfer to Capital Reserve/ SWARC Capital Expenses		$0	-$35,000	-$85,000	-$85,000	-$85,000	-$85,000	-$85,000	-$85,000	-$85,000	-$85,000	-$85,000
Adjusted Capital Reserve		$15,333	$50,333	$135,333	$220,333	$305,333	$390,333	$475,333	$560,333	$645,333	$730,333	$815,333
Transfers Out of General Fund		-$1,191,488	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Ending M&O		$1,698,876	$1,367,790	$1,215,272	$938,494	$1,082,767	$1,076,172	$1,046,373	$891,930	$1,309,428	$1,144,629	$796,224
Ending Reserve		$659,370	$1,173,394	$1,199,144	$1,219,028	$860,060	$620,873	$342,480	-$40,265	-$632,449	-$887,658	-$1,449,827
Ending Capital Reserve		$15,333	$50,333	$135,333	$220,333	$305,333	$390,333	$475,333	$560,333	$645,333	$730,333	$815,333
Available Cash for FP 4, 5		$361,228	$180,593	$109,396	-$85,000	-$85,000	-$85,000	-$85,000	-$85,000	-$85,000	-$85,000	-$85,000

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

489024

$ 250,000	capital reserve objective
30%	target funding level

ADMINISTRATION BUDGET 2027	2025 Actual	2026 Budget	2026 Est.	2027 Budget	Notes
Income					($122,082.69)
Tax Revenue		New Levy at .46		Includes 3% delinq	$115,884.19
Property taxes - M & O	$1,651,155	$3,806,306	$3,684,223	$3,746,922	Increase of 1% + new construction + refunds
Timber excise taxes	$1,301	$750	$750	$750	
Total Tax Revenue	**$1,652,456**	**$3,807,056**	**$3,684,973**	**$3,747,672**	
Interest Income					
Interest from M & O	$19,044	$25,000	$45,000	$45,000	
Interest from Reserve Fund	$19,284	$19,000	$23,000	$25,000	
Total Interest Revenue	**$38,328**	**$44,000**	**$68,000**	**$70,000**	
Misc. Revenue					
Advertising Revenue	$0	$0	$0	$500	Activity Guide Ad Sales
Concession Income (Non-Retail)	$0	$0	$0	$250	E.g. non-taxable snacks
Retail Sales (Concessions)	$0	$0	$0	$250	Swim supplies, candy, etc.
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
Equipment Rental	$0	$0	$0	$0	E.g. sound system, tables, chairs
EV Charging Revenue	$0	$0	$0	$1,000	
Other Revenue	$142	$250	$26,464	$16,000	Sale of Surplus Items/Rebates/Reimb, 2026 Cost of Issuance
Grants	$632,307	$70,500	$73,499	$0	
Misc. Donations	$20,046	$0	$0	$0	
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**	**$3,860,411**	**$3,859,839**	
Expenses					
Administration					
Wages - Executive Director	$133,246	$143,186	$143,186	$152,348	
Wages - Deputy Director	$0	$48,260	$48,256	$111,867	
Wages - Business Manager	$91,901	$99,993	$69,856	$89,759	
Wages - HR Manager	$0	$24,600	$24,600	$89,759	
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
FICA District's Share	$12,174	$14,750	$14,750	$36,294	
WA SUI	$2,189	$4,075	$1,675	$7,235	Unemployment
Industrial Insurance	$18,141	$24,150	$20,000	$53,714	Workers' Comp/L&I
Health Ins	$125,133	$230,000	$191,900	$420,147	Employees at 100% & dependents at 80%
Retirement-PERS	$46,302	$66,700	$42,600	$82,547	
LTD/AD&D/Life Insurance	$4,601	$5,875	$5,875	$11,000	
Dental Insurance	$8,645	$10,895	$8,500	$23,297	Employees at 100% & dependents at 80%
B&O Tax	$2,154	$3,400	$2,700	$5,652	1.5%
Deferred Comp	$39,513	$48,150	$47,575	$75,367	Replaces Soc Sec for FT
Paid Family & Medical Leave	$4,117	$9,250	$5,250	$16,351	Premium Rate Increase for 2026
Accounting Service	$13,293	$20,000	$20,000	$21,000	Annual report, support for bond rating, getting set up for new
Legal Service	$8,508	$6,500	$4,000	$7,500	Resolutions, explanatory statements
Professional Service	$16,171	$10,650	$8,650	$16,000	Payroll, Social Med Archive, Compensation Study, Feasibility
Fire & Liability Insurance	$40,930	$45,000	$40,175	$112,000	
State Audit	$19,825	$0	$1,182	$23,000	Next audit financial + accountability (bill may be delayed)
Election Costs	$4,347	$0	$10,875	$16,000	2 Commissioners Nov '27 ballot
Building Lease	$15,600	$17,000	$16,000	$15,600	
Office Supplies	$4,674	$8,400	$7,000	$19,654	New copier lease and misc. office supplies
Dues & Publications	$1,190	$2,100	$2,100	$2,700	NRPA, WRPA, Chambers of Commerce, MRSC, CCC
Print & Advertising & Marketing	$1,010	$2,850	$2,800	$10,400	Job ads, legal ads, voter information mailing, email, cross-dep
Staff Uniforms/Clothing	$252	$400	$300	$2,000	
Contracted Services	$0	$2,640	$1,500	$10,000	IT Contract, Pool Consulting
Postage	$306	$650	$600	$1,100	Levy/bond voter info, comp plan mailing if applicable
Telephone	$7,282	$10,415	$8,500	$20,000	Phone service, web hosting, internet, VOIP
Propane	$0	$0	$0	$500	Concession stand (rare)
Moving Expenses	$0	$0	$0	$2,000	$8,105 in 2024
Travel & Vehicle Allowance	$126	$600	$600	$2,550	
Conferences & Training	$1,318	$5,000	$3,000	$5,000	Inclu travel expense for Conf/Train (Admin)
Misc Fees & Charges	$5,291	$7,500	$6,000	$21,000	Bank fees, credit card fees, property tax assessments.
Technology	$10,397	$17,475	$17,475	$20,800	Software, Misc.Tech Equipment, Computers in Capital,
Office Equipment	$1,096	$2,150	$2,150	$3,000	
Volunteer Recognition	$12	$300	$300	$600	
Party Goods	$0	$0	$0	$0	
Investment Fees Operations Fund	$0	$225	$100	$225	
Investment Fees Reserve Fund	$0	$225	$100	$225	
Total Administration	**$679,392**	**$951,315**	**$838,082**	**$1,702,446**	
Other Expense					
Cost of Issuance	$0	$0	$24,200	$0	
Bond Admin & Fiscal Agent Fees	$0	$0	$780	$1,400	
Other Interest Expense	$0	$100	$100	$150	
Scholarship Expense	$225	$300	$300	$600	
Food & Resale Expense	$0	$0	$0	$15,900	
Total Other Expenses	**$225**	**$500**	**$25,380**	**$18,050**	
Transfers In					
Transfer from Reserve Fund	$0	$0	$0	$0	
Total Transfers In	**$0**	**$0**	**$0**	**$0**	
Transfers Out					
Transfer to Bond Fund	$686	$0	$0	$0	
Transfer to Reserve Fund	$102,831	$0	$0	$489,024	
Transfer to Capital Reserve Fund	$1,008	$0	$0	$35,000	
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**	**$524,024**	

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	2026 4-6th Grade in Nov/Dec this year
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	

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, swimsuit
Lifeguard Equipment	$0	$0	$0	$5,000	
Conferences & Training	$0	$0	$0	$2,500	Tracked within admin prior to 2027. I
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, Ann
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		

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 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	*$20,000*	$0													
Truck: Replace Dodge Ram (2013)/(2025)	*$60,000*	$56,548							$60,000						
Mower: Replace Jacobsen Mower (2018) / Groundsm	*$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 Fa	*$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)															
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	$216,500	$58,000	$3,000	$237,000	$61,600	$3,400	$1,800	$12,000	$41,900	$339,000	$132,100
SWARC Construction (Construction Fund)															

DEBT SERVICE & Bond Proceeds

M&O FUND

LTGO BOND DEBT/LIABILITIES	*Cost basis*	*Due Date*	2026 Budget	2026 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 2041	$118,167	$0	$393,000	$393,000	$393,000	$393,000	$393,000	$393,000	$393,000	$393,000	$393,000	$393,000	$393,000	$393,000	$393,000	2041
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**	**$414,479**	**$414,477**	**$414,475**	**$414,473**	**$414,471**	**$414,469**	**$414,466**	**$414,464**	**$414,461**	**$414,459**	**$414,456**	**$401,143**	**$393,000**	

LTGO Proceeds for SWARC Construction	**$3,700,000**

BOND FUND

UTGO BOND DEBT/LIABILITIES	*Cost basis*	*Due Date*	2026 Budget	2026 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**	