NORTH WHIDBEY
POOL, PARK, AND RECREATION
DISTRICT

PUBLIC NOTICE

BOARD OF COMMISSIONERS REGULAR MEETING
Location: John Vanderzicht Memorial Pool
Date & Time: Thursday, November 5, 2026, 6:00 p.m.
Online: Join Us or Scan the QR Code

1. **WORKSHOP CALLED TO ORDER**
2. **ROLL CALL**
3. **2027 BUDGET PRESENTATION AND REVIEW**
4. **ACTION ITEMS:**
5. **NEXT MEETING: NOVEMBER 19, 2026, 6:00 p.m. @ John Vanderzicht Memorial Pool**
6. **ADJOURNMENT:**

Public Notice of Potential Social Gathering
Following regularly scheduled meetings of the NWPPRD Board of Commissioners, members of the Board may attend a social gathering at a local business. This event is informal and purely social in nature. No official business will be conducted, and no decisions will be made.
This notice is provided in accordance with open public meeting requirements to ensure transparency and public awareness.

NORTH WHIDBEY

POOL, PARK, AND RECREATION DISTRICT

2027 Preliminary Budget

Budget narrative and financial overview | General Fund and capital planning

Prepared for the Board of Commissioners | November 2026

John Vanderzicht Memorial Pool • Clover Valley Park • Community Recreation

Contents

Budget Message from the Executive Director

Mission and Vision

District Leadership and Services

Budget Development and Presentation

General Fund and District Funds

2027 Budgeted Revenue

2027 Budgeted Expenditures

Personnel and Compensation

2027 Capital Projects and Funding

Administration

Recreation Programs

Pool and Aquatics

General Parks

Financial Outlook and Reporting Notes

Budget Message from the Executive Director

To the Board of Commissioners and residents of the North Whidbey Pool, Park, and Recreation District:

I am pleased to present the District's preliminary 2027 budget. It reflects our commitment to accessible aquatic, park, and recreation opportunities, responsible stewardship of public resources, and planning for aging facilities.

The coming year calls for continued attention to pool heating equipment, locker room showers, and other major facility needs. The proposed budget balances ongoing service delivery with these longer-term priorities.

The District continues to work toward a reserve equal to approximately six months of operating expenditures. Capital funding decisions will be considered in light of available cash and this goal. Thank you to the Board, staff, and community for supporting our services.

Jay Cochran
Executive Director

Mission and Vision

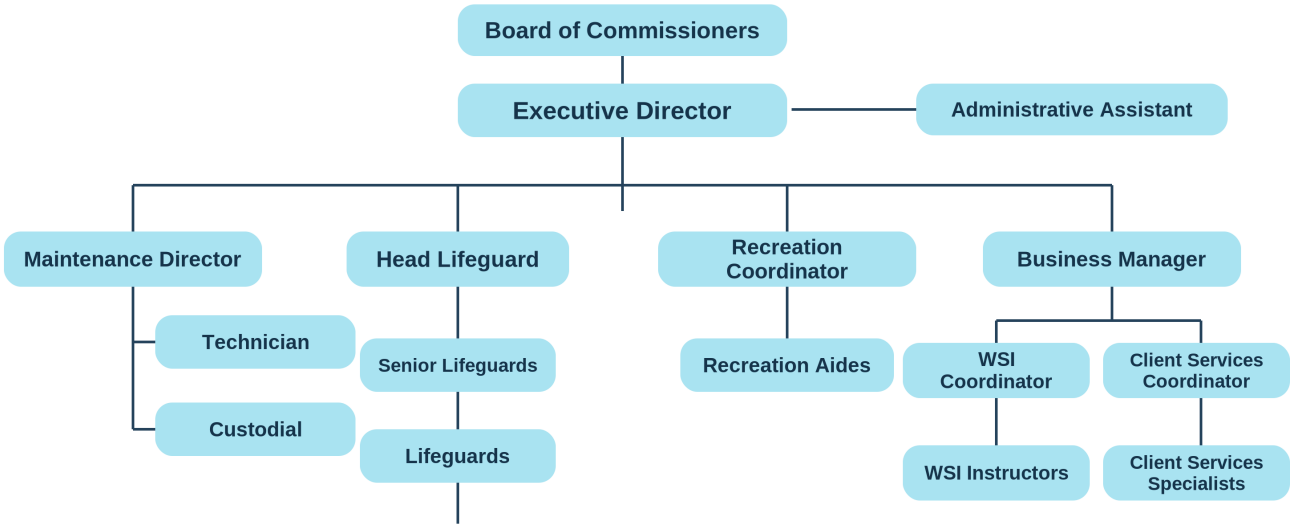
Our Vision

North Whidbey Pool, Park, and Recreation District's goals are to encourage and support health and wellness for all ages and abilities through various programs, activities, facilities and services to improve quality of life and community.

Our Mission

Connect residents and visitors to a vibrant and livable community that improves physical, mental, and social well-being by expanding access and opportunities in our pool, park, and recreation programs and facilities.

District Leadership and Services



The District is governed by a five-member Board of Commissioners. Its operations are supported by management, aquatic, recreation, maintenance, and customer-service staff.

Position	Name
Executive Director	Jay Cochran
Business Manager	Julie Millang
Maintenance Manager	Mitch Cochran
Recreation Coordinator	Jenna Clark
Head Lifeguard	Diandra Dominguez

Budget Development and Presentation

Budget preparation draws on prior-year activity, expected participation, staffing, facility costs, and capital needs. The 2027 report provides a high-level snapshot rather than the detailed line-item presentation used in prior years. Revenue is grouped by source; operating expenditures are grouped by Administration, Recreation, Pool/Aquatics, and General Parks. The underlying accounts remain in Springbrook and follow the BARS cash-basis reporting structure. The operating fund is now presented as the General Fund, formerly Maintenance and Operations.

General Fund and District Funds

The General Fund is the District's primary operating fund. It supports the recurring costs of management, programs, the swimming pool, and park operations. The District also maintains a separate capital fund for capital planning and expenditures; the timing and amount of transfers depend on available resources and District decisions.

General Fund summary	2027 preliminary
Projected beginning fund balance	$907,419
Proposed revenue	$2,071,087
Proposed operating expenditures	$2,025,307
Operating revenue over expenditures	$45,780
Projected ending fund balance before capital transfer	$953,199

These are preliminary budget projections. The projected ending balance is before any proposed capital transfer and should not be interpreted as unrestricted cash available for every proposed project.

2027 Budgeted Revenue

The following headings are the revenue categories shown in the 2027 budget snapshot. Under BARS cash-basis reporting, revenue is classified by the type of receipt; the District's presentation also identifies the program or service generating it.

Revenue heading	2027 preliminary
Property Tax Levies	$1,464,800
JVMP Pool/Aquatics Revenue	$461,178
Recreation Revenue	$128,162
Miscellaneous Revenue	$1,382
Interest	$15,565
Proposed Total Revenue	$2,071,087

Understanding the revenue groupings

- Property Tax Levies — Property taxes received to support District services, facilities, and ongoing operations.
- JVMP Pool/Aquatics Revenue — Money generated by pool-related activities, including admissions, swim lessons, aquatic programs, and other pool services, such as rentals or concessions.
- Recreation Revenue — Fees and registrations for organized recreation activities such as youth sports, camps, and other programs.
- Miscellaneous Revenue — Other receipts that do not belong in the primary operating categories. Donations, miscellaneous earnings, and refundable collections are not necessarily the same kind of receipt and are classified individually in the underlying accounts.
- Interest — Earnings on District funds held in bank or investment accounts.
- Proposed Total Revenue — The combined amount of the revenue categories above; it is a total, not a separate source of income.

2027 Budgeted Expenditures

Operating expenditures are shown by the service area they support. Each category includes its applicable staffing, supplies, services, and facility costs. The sections following the capital plan explain these operating areas in more detail.

Expenditure heading	2027 preliminary
Administration	$829,029
Recreation	$92,891
Pool/Aquatics	$1,079,095
General Parks	$24,292
Total Operating Expenditures	$2,025,307

Personnel and Compensation

The 2027 proposal includes a 3.5% cost-of-living adjustment and applicable longevity increases. Personnel costs also include employer payroll taxes, vacation and sick leave, and applicable benefits. These costs are included in the operating area supported by each position, with shared positions allocated across functions.

2027 Capital Projects and Funding

Capital projects are shown separately from routine operating costs because they involve major repairs, replacement, or improvements to District facilities. The preliminary project list is a planning proposal and remains subject to final estimates, available cash, and Board action.

Proposed project	2027 preliminary
Locker room showers	$128,790
Locker room lockers and keys	$10,000
Heater replacement	$200,000
Exterior painting	$100,000
Total proposed 2027 capital projects	$438,790

Capital funding approach

- Evaluate proposed capital work alongside the District's objective of building a reserve equal to approximately six months of operating costs.
- Review actual beginning balances and the capital plan in January 2027; adjust or phase projects if resources differ from projections.
- Continue 2028 planning for the pool liner, and parking lot improvements.

If the entire preliminary $436,000 capital proposal were funded from the projected $953,199 ending General Fund balance, the remainder would be $517,199. This is an illustration only, not an approved transfer or a determination that the reserve objective would be met.

Administration

Administration supports the entire District rather than a single program. The category includes executive oversight, financial and business operations, Board meeting and records support, purchasing, payroll administration, insurance, technology, and other general services where appropriately assigned.

Recreation Programs

The Recreation category captures the costs and revenues associated with organized programs and community activities. District offerings include youth basketball, flag football, volleyball, camps, and other recreational events and activities.

Pool and Aquatics

John Vanderzicht Memorial Pool provides opportunities for lap and open swim, aquatic instruction, water aerobics, and other water-based activities. The pool also supports facility rentals and other appropriate services.

The Pool/Aquatics category includes the ongoing costs of maintaining a safe, operational aquatic facility: lifeguard and instructional staffing, water treatment chemicals, heating and electricity, water and other utilities, custodial work, equipment repairs, and maintenance. These facility and program costs are grouped together in the District's budget snapshot, although the detailed accounting system can distinguish their underlying functions and expense types.

General Parks

General Parks supports Clover Valley Park, including ballfields, the off-leash dog park, grounds, and other park amenities. This category includes grounds maintenance, supplies, repairs, and related operational needs.

Financial Outlook and Reporting Notes

The preliminary budget projects operating revenue above operating expenditures before any capital transfer. The District will continue monitoring its financial position, maintaining services, and planning for major facility needs.

2027 Budget - Prelimary Draft

	2027 Budget
Projected Fund Starting Balance	907,419.00
Proposed Revenue	
Property Tax Levies	1,464,800.00
JVMP Pool/Aquatics Revenue	461,178.00
Recreation Revenue	128,162.00
Miscellaneous Revenue	1,382.00
Interest	15,565.00
Proposed Total Revenue	2,071,087.00
Proposed Operating Expenses	
Administration	829,029.00
Recreation	92,891.00
Pool/Aquatics	1,079,095.00
General Parks	24,292.00
Proposed Total Operating Expenses	2,025,307.00
Projected Fund Ending Balance	953,199.00

2027 Capital Projects

Capital Fund	
Locker Rooms Showers Locker	$128,790.00
Room Lockers Keys Heater	$10,000.00
Replacement Exterior Paint	$200,000.00
	$100,000.00
Total Capital Fund Projects	
	$438,790.00
Pool Lining (pay 2028 Budget)	
	$200,000.00