

PUBLIC NOTICE



BOARD OF COMMISSIONERS BUDGET WORKSHOP, BUDGET HEARING & REGULAR MEETING

Location: John Vanderzicht Memorial Pool

Date & Time: Thursday, November 20, 2025, 6:00 p.m.

Online: Join Us or Scan the QR Code

- 1. BUDGET WORKSHOP CALLED TO ORDER
- 2. ROLL CALL
- 3. BUDGET REVIEW
- 4. WORSKSHOP ADJOURNED-short recess
- 5. BUDGET HEARING CALL TO ORDER
- 6. ROLL CALL
- 7. 2026 REVENUE SOURCES AND PROPOSED PROPERTY TAX LEVY (RCW 84.55.120)
- 8. PUBLIC COMMENTS
- 9. BUDGET HEARING ADJOURNED
- 10. REGULAR MEETING CALLED TO ORDER
- 11. ROLL CALL
- 12. PUBLIC COMMENTS
- 13. CONSENT AGENDA ANNOUNCEMENT
- 14. CONSENT AGENDA ITEMS
 - a. Minutes:
 - i. 9.25.25 Regular Meeting Minutes-Amended
 - ii. 10.23.25 Regular Meeting Minutes
 - iii. 11.3.25 Budget Workshop Minutes
 - b. Vouchers and Payroll:
 - i. Expense Voucher #'s10958-10985 \$43,021.75
 - ii. Payroll

\$65,685.72

iii. DOR

\$1,950.02

Total \$110,657.49

c. Amended Voucher Report Form October 23, 2025, Meeting

Corrected total only; no changes to individual voucher amounts. Corrected to reflect an updated total due to typo error; no changes to individual voucher amounts.

15. STAFF REPORTS

16. COMMITTEE REPORTS

- a. Budget Committee
- b. Program Committee
 - i. Digital Art Class
 - ii. Track and Field Day
 - iii. Spring Break Pickleball Camp
 - iv. Spring Break Day Camp
 - v. Schedule of Fees
- c. By Laws Committee

17. UNFINISHED BUSINESS

- a. Resolution 2025-04 Adopting 2026 Budget
- b. Resolution 2025-05 Authorizing a 1% Increase in the 2026 Regular Property Tax Levy
- c. Levy Certification

18. NEW BUSINESS:

- a. Resolution 2025-06 Establishing 2026 Meeting Dates
- b. COLA & Longevity Increases
- 19. EXECUTIVE SESSION:
- 20. ACTION ITEM/REVIEW:
- **21. FINAL BOARD COMMENTS:**
- 22. NEXT MEETING: December 18, 2025, 6:00 p.m. John Vanderzicht Memorial Pool
- 23. 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.



Commissioner Communication

- 1. Budget Workshop Called to Order
- 2. Roll Call
- 3. Budget Review & Staff Direction
- 4. Workshop Adjournment-short recess
- 5. Budget Hearing Called to Order
- 6. Roll Call
- 7. 2026 Revenue Sources & Proposed Property Tax Levy (RCW 84.55.120)

Purpose of Hearing

- ❖ This hearing is required by RCW 84.55.120.
- ❖ The District's levy was previously approved by voters in 2025; tonight's action is procedural and transparent.
- ❖ The District is requesting a 1% increase over last year's levy, the maximum allowed under state law.
- ❖ Public comment is required before the Board adopts the final levy and budget.

District Overview

- ❖ The North Whidbey Pool, Park & Recreation District serves approximately 40,800 residents in the north end of Whidbey Island.
- ❖ The District operates the John Vanderzicht Memorial Pool and manages Clover Valley Park, including the dog park and sports fields.
- ❖ Vision: Support health and wellness for all ages and abilities through accessible programs, facilities, and services.
- ❖ Mission: Strengthen community well-being by providing aquatic, park, and recreation opportunities for all.
- ❖ Staffing includes 6 full-time and roughly 50 part-time employees.

Current Financial Snapshot

- Revenues have risen in recent years from under \$1 million to over \$2 million, reflecting growth in programs and operational needs.
- ❖ Major expenses include pool operations, staffing, maintenance, utilities, and safety requirements.
- Cost pressures continue due to inflation, aging facilities, and rising operational demands.

Revenue Sources

- Property tax levy (primary stable revenue source).
- Program fees and facility rentals.
- Grants, donations, partnerships, and special initiatives.



Commissioner Communication

1% Levy Increase Request

- ❖ The District is proposing a 1% increase over last year's levy amount, as allowed under Washington State law.
- **The amount is \$14,153.23**
- The increase helps offset inflation, support operational continuity, and maintain safety and service standards.
- **\Delta** Levy funds support:
 - ➤ Pool operations & staffing
 - > Park and field maintenance
 - > Safety compliance and training
 - Essential equipment and facility upkeep

Budget Priorities for the Upcoming Fiscal Year

- ❖ Maintain safe and reliable pool operations.
- Support programs such as swimming lessons, lap swim, fitness classes, and youth recreation.
- Continued upkeep of Clover Valley Park and the dog park.
- * Replace or repair essential equipment.
- ❖ Maintain financial transparency and community service levels.

Consequences Without the 1% Increase

- * Reduced operational flexibility amid rising costs.
- ❖ Potential program limitations or reduced facility hours.
- ❖ Delayed maintenance, leading to higher long-term costs.

8. Public Comment

• Public input is invited and recorded as part of the official hearing record.

9. Budget Hearing Adjournment

| | Projected Fund Starting Balance | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2025 YTD | % of Budget | 2026 Proposed Option 3 Workshop 445,379.00 |
|--------|----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------|---|
| | Income | | | | | | | | |
| 6.00 | 310.00 Levies | 884,676.65 | 909,055.24 | 926,311.53 | 946,382.31 | 1,411,251.00 | 808,648.68 | 57.30 | 1,444,467.00 |
| 36.00 | 340.00 JVMP Revenue | 230,053.74 | 305,603.81 | 373,313.36 | 384,256.40 | 413,557.00 | 263,054.44 | 57.67 | 314,879.00 |
| 50.00 | 350.00 Recreation Revenue | 41,532.30 | 51,050.71 | 83,659.39 | 101,016.00 | 118,700.00 | 60,320.47 | 50.82 | 107,187.00 |
| 70.00 | 360.00 Miscellaneous Revenue | 20,782.26 | 28,012.67 | 57,396.47 | 65,681.67 | 46,254.00 | 35,718.71 | 77.22 | 49,755.00 |
| 75.00 | 361.40.00 Interest | 266.99 | 490.31 | 819.25 | 1,173.23 | 606.00 | 3,859.78 | 636.93 | |
| 76.00 | 370.00 Refunds | 20.00 | 100.00 | | | | | | |
| 77.00 | Total Income | 1,261,751.95 | 1,521,012.15 | 1,486,231.13 | 1,498,509.61 | 2,290,368.00 | 1,171,602.08 | 48.95 | 1,920,170.00 |
| | Expenses | | | | | | | | |
| 121.00 | 573.60.00 Exp Recreation Sports | 859.34 | 54.868.25 | 50.600.50 | 49.180.93 | 115.687.00 | 49.738.72 | 42.99 | 105.974.00 |
| | 576.20.10 Salary & Wages | 400.491.50 | 559,381,96 | 684.951.14 | 656.838.98 | 848,377.00 | 490.027.48 | 57.76 | 893,102.00 |
| | 576.20.11 Payroll Benefits | 2.807.84 | 14,423,28 | 17.481.83 | 25.022.36 | 77,448.00 | 12,287,17 | 15.03 | 73,122.00 |
| | 576.20.12 Payroll Taxes | 51,421,76 | 79.327.88 | 95,684.94 | 126,640,25 | 99,782.00 | 77,313.89 | 77.48 | 147,384.00 |
| | 576.20.20 Personnel Benefits | 1.826.38 | 4.156.56 | 3.000.13 | 4.097.52 | 77.050.00 | 25,354.88 | 32.91 | 91,302.00 |
| 276.00 | 576.20.40 JVMPool Other Services | 550,415.90 | 532,856.77 | 436,575.48 | 535,069.10 | 1,021,325.00 | 441,129.40 | 43.19 | 795,144.00 |
| 309.00 | 576.20.50 Intergovernmental | 17,913.45 | 31,964.02 | 38,967.07 | 73,508.53 | 20,698.00 | 23,321.27 | 112.65 | 34,118.00 |
| 336.00 | 576.80.00 General Parks | 15,437.06 | 51,482.07 | 20,248.04 | 16,356.51 | 31,425.00 | 10,603.24 | 33.74 | 19,147.00 |
| 340.00 | Total Expenses | 1,072,186.93 | 1,446,975.23 | 1,450,517.51 | 1,538,335.30 | 2,388,689.00 | 1,202,872.06 | 50.41 | 2,265,267.00 |
| | Projected Fund Ending Balance | | | | | | | | 100,282.00 |

| | | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2025 YTD | % of Budget | 2026 Proposed Option No Fee Changes |
|----|---------------------------------|------------|------------|------------|------------|--------------|------------|-------------|---|
| | Projected Fund Starting Balance | | | | | | | | 445,379.00 |
| 1 | Ordinary Income/Expense | | | | | | | | |
| 2 | Income | | | | | | | | |
| 3 | 310.00 LEVIES | | | | | | | | |
| 4 | 311.00 General Property Taxes | 884,413.59 | 908,787.59 | 926,236.23 | 946,285.11 | 1,411,251.00 | 808,573.52 | 57.30 | 1,444,467.00 |
| 5 | 312.00 Timber Harvest Taxes | 263.06 | 267.65 | 75.30 | 97.20 | 0.00 | 75.16 | | |
| 6 | Total 310.00 LEVIES | 884,676.65 | 909,055.24 | 926,311.53 | 946,382.31 | 1,411,251.00 | 808,648.68 | 57.30 | 1,444,467.00 |
| 7 | 334.04.20 State Grant | 84,420.01 | 226,699.41 | 7,346.71 | | 300,000.00 | 0.00 | | |
| 8 | 337.00.00 Local Grant | | | 37,384.42 | | | | | |
| 9 | 340.00 JVMP Revenue | | | | | | | | |
| 10 | 347.30 Fees | | | | | | | | |
| 11 | 31 Daily Admission | 72,019.31 | 87,895.24 | 117,131.02 | 107,371.73 | 130,490.00 | 79,879.19 | 61.22 | 87,978.00 |
| 12 | 33.01 Basic Memberships | 1,917.45 | 30,705.76 | 13,542.46 | 19,691.53 | 21,050.00 | 10,620.18 | 50.45 | 11,152.00 |
| 13 | 34 Punch Cards | 30,405.37 | 27,788.13 | 30,194.89 | 28,785.32 | 25,616.00 | 20,921.26 | 81.67 | 28,178.00 |
| 14 | 36 Kayak Lessons | 10,500.00 | 9,720.00 | 990.00 | | 1,200.00 | 80.00 | 6.67 | 2,600.00 |
| 15 | 304 ARC - Jr. Lifeguarding | | 870.00 | | | | | | |
| 16 | 305 ARC - Babysitting Course | | 1,870.00 | 2,450.00 | | | | | |
| 17 | 37 ARC - Lifeguard | | 1,375.00 | 1,000.00 | 325.00 | | | | |
| 18 | Total 37 ARC Classes | | 4,115.00 | 3,450.00 | | | | | 16,025.00 |
| 19 | 38 Aerobics | 14,498.61 | 15,485.39 | | | | | | |
| 20 | Water Fitness Daily Admisison | | | 5,752.81 | 4,855.09 | 4,802.00 | 4,952.87 | 103.14 | 5,522.00 |
| 21 | Water Fitness Prem. Membership | | | 16,700.12 | 16,881.16 | 15,935.00 | 15,455.42 | 96.99 | 0.00 |
| 22 | Water Fitness Punch Card | | | 13,761.55 | 16,149.56 | 16,829.00 | 10,366.26 | 61.60 | 28,404.00 |
| 23 | 38 Aerobics - Other | | | 32.11 | 6.42 | 0.00 | | | |
| 24 | Total 38 Aerobics | 14,498.61 | 15,485.39 | 36,246.59 | 37,892.23 | 37,566.00 | 30,938.32 | 82.36 | 33,182.00 |
| 25 | 39 Swim Lessons | | | | | | | | |
| 26 | Private | | 8,722.99 | 15,178.00 | 30,096.62 | 30,184.00 | 23,354.00 | 77.37 | 33,202.00 |
| 27 | School Group | | | 6,000.00 | 7,280.00 | 4,980.00 | 4,980.00 | 100.00 | 7,225.00 |
| 28 | Youth | 100,713.00 | 118,320.25 | 150,045.60 | 144,078.50 | 149,157.00 | 90,796.99 | 60.87 | 95,337.00 |

| | | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2025 YTD | % of Budget | 2026 Proposed Option No Fee Changes |
|----|----------------------------------|------------|------------|------------|------------|-------------|------------|-------------|---|
| 29 | Total 39 Swim Lessons | 100,713.00 | 127,043.24 | 171,223.60 | 181,455.12 | 184,321.00 | 119,130.99 | 64.63 | 135,764.00 |
| 30 | 347.30 Fees - Other | | 2,851.05 | | | | | | |
| 31 | 40 Swim Team | | | | | | | | |
| 32 | Adult Swim Team | | | 146.80 | | | | | |
| 33 | Masters | | | 388.00 | 8,735.47 | 13,314.00 | 1,484.50 | 11.15 | |
| 34 | Total 40 Swim Team | | | 534.80 | 8,735.47 | 13,314.00 | 1,484.50 | 11.15 | |
| 35 | Total 347.30 Fees | 230,053.74 | 305,603.81 | 373,313.36 | 384,256.40 | 413,557.00 | 263,054.44 | 57.67 | 314,879.00 |
| 36 | Total 340.00 JVMP Revenue | 230,053.74 | 305,603.81 | 373,313.36 | 384,256.40 | 413,557.00 | 263,054.44 | 57.67 | 314,879.00 |
| 37 | 350.00 Recreation Revenue | | | | | | | | |
| 38 | 347.60.01 Basketball | 25,912.00 | 31,563.00 | 39,748.43 | 38,649.50 | 46,200.00 | 5,008.00 | 10.84 | 43,200.00 |
| 39 | 347.60.03 Kickball | 10,500.00 | 8,060.00 | | | 6,045.00 | 0.00 | 0.00 | |
| 40 | 347.60.04 Pickleball | 5,000.00 | 7,310.00 | 1,200.00 | | 6,000.00 | 0.00 | 0.00 | 1,800.00 |
| 41 | 347.60.05 NFL Flag Football | | 1,125.00 | 4,615.03 | 5,678.00 | 6,136.00 | 9,208.00 | 150.07 | 10,000.00 |
| 42 | 347.60.06 Volleyball | | 1,860.00 | 3,635.00 | 4,560.00 | 3,878.00 | 8,546.00 | 220.37 | 8,280.00 |
| 43 | Day Camp | | | | 44,616.00 | 49,078.00 | 37,420.84 | 75.63 | 42,090.00 |
| 44 | Soccer | | | | 330.00 | 363.00 | 137.63 | 37.92 | 152.00 |
| 45 | Recreation Activities | | 256.90 | 321.13 | | | | | |
| 46 | Track & Field Day | | | | | | | | 1,125.00 |
| 47 | Recreation Non-Sports Activities | | | | | | | | 540.00 |
| 48 | Recreation Revenue - Other | | | 34,139.80 | 7,182.50 | | | | |
| 49 | Special Events/Programs | 120.30 | 875.81 | | | 1,000.00 | 0.00 | | |
| 50 | Total 350.00 Recreation Revenue | 41,532.30 | 51,050.71 | 83,659.39 | 101,016.00 | 118,700.00 | 60,320.47 | 50.82 | 107,187.00 |
| 51 | 360.00 Miscellaneous Revenue | | | | | | | | |
| 52 | 362.00 Rents & Concessions | | | | | | | | |
| 53 | внвс | 13,401.64 | 13,066.32 | 6,801.00 | 17,480.91 | 21,187.00 | 5,903.68 | 27.87 | 21,187.00 |
| 54 | Candy&Snacks | | 1,926.00 | 4,111.53 | 4,088.00 | 4,955.00 | 3,988.75 | 80.50 | 5,946.00 |
| 55 | Lockers | | 363.71 | 1,132.43 | 1,445.01 | 1,559.00 | 784.76 | 50.34 | 824.00 |
| 56 | Open Swim Party Rental | 1,074.42 | 4,710.87 | 7,518.91 | 9,394.29 | 10,382.00 | 8,477.71 | 81.66 | 10,902.00 |
| 57 | Pool Group Rentals | 265.39 | 874.28 | 109.19 | 311.96 | 660.00 | 600.52 | 90.99 | 726.00 |

| | | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2025 YTD | % of Budget | 2026 Proposed Option No Fee Changes |
|----|--------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------|---|
| 58 | Private Party Rental | 1,239.72 | 4,370.01 | 7,616.20 | 6,252.80 | 5,354.00 | 7,252.89 | 135.47 | 7,373.00 |
| 59 | Retail | 227.74 | 178.78 | 2,454.05 | 832.14 | 1,430.00 | 611.66 | 42.77 | 2,000.00 |
| 60 | Viewing Room Rental | 50.51 | 163.82 | 522.60 | 672.64 | 727.00 | 720.34 | 99.08 | 797.00 |
| 61 | Total 362.00 Rents & Concessions | 16,259.42 | 25,653.79 | 30,265.91 | 40,477.75 | 46,254.00 | 28,340.31 | 61.27 | 49,755.00 |
| 62 | 367.00 Contributions/Donations | 337.12 | 5.24 | 43.71 | 165.05 | | 11.25 | | |
| 63 | 369.00 Other Misc Revenues | | | | | | | | |
| 64 | Cashier over/short | 15.92 | -30.92 | -8.48 | -38.93 | | -34.95 | | |
| 65 | Total 369.00 Other Misc Revenues | 15.92 | -30.92 | -8.48 | | 0.00 | -34.95 | | |
| 66 | Other Misc Revenues | 39.99 | 426.79 | 21,029.02 | 594.05 | | 510.14 | | |
| 67 | Prepaid Accounts | 2,568.05 | 1,682.77 | 1,432.90 | 1,638.75 | | 827.24 | | |
| 68 | Training Fee | 1,561.76 | 275.00 | | | | | | |
| 69 | 360.00 Miscellaneous Revenue - Other | | | 4,633.41 | 22,845.00 | | 6,064.72 | | |
| 70 | Total 360.00 Miscellaneous Revenue | 20,782.26 | 28,012.67 | 57,396.47 | 65,681.67 | 46,254.00 | 35,718.71 | 77.22 | 49,755.00 |
| 71 | 361.40.00 Interest | | | | | | | | |
| 72 | Int Investment Capital Fund | 19.12 | 35.09 | 58.65 | 84.00 | 50.00 | 101.24 | 202.48 | 215.00 |
| 73 | Int Investment Reserve Fund | 246.51 | 452.73 | 756.43 | 1,083.25 | 550.00 | 3,753.40 | 682.44 | 13,929.00 |
| 74 | Interest Investment Bond Fund | 1.36 | 2.49 | 4.17 | 5.98 | 6.00 | 5.14 | 85.67 | 6.00 |
| 75 | Total 361.40.00 Interest | 266.99 | 490.31 | 819.25 | 1,173.23 | 606.00 | 3,859.78 | 636.93 | 14,150.00 |
| 76 | 370.00 Refunds | 20.00 | 100.00 | | | | | | |
| 77 | Total Income | 1,261,751.95 | 1,521,012.15 | 1,486,231.13 | 1,498,509.61 | 2,290,368.00 | 1,171,602.08 | 48.95 | 1,930,438.00 |
| 78 | Gross Profit | 1,261,751.95 | 1,521,012.15 | 1,486,231.13 | 1,498,509.61 | 2,290,368.00 | 1,171,602.08 | 48.95 | 1,930,438.00 |
| 79 | Expense | | | | | | | | |
| 80 | 570.00 RECREATION SERVICES | | | | | | | | |
| 81 | 573.60.00 Exp Recreation Sports | | | | | | | | |
| 82 | 572.20.12 Payroll Taxes | | | 263.36 | | | | | |
| 83 | 573.60.01 Basketball Expense | | 9,924.79 | | 7,304.64 | 5,060.00 | 4,961.59 | 98.06 | 5,559.00 |
| 84 | Basketball Clinic | | | 190.76 | - | | | | |
| 85 | Basketball Expense - Other | | | 10,487.95 | | | | | |
| 86 | Total 573.60.01 Basketball Expense | | | 10,678.71 | 7,304.64 | | | | |

| | | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2025 YTD | % of Budget | 2026 Proposed Option No Fee Changes |
|-----|---------------------------------|--------|-----------|-----------|-----------|-------------|-----------|-------------|---|
| 87 | 573.60.03 Kickball Expense | 193.17 | | | | 1,318.00 | 0.00 | 0.00 | |
| 88 | 573.60.04 Pickleball Expense | | 281.24 | | | 938.00 | 0.00 | 0.00 | 327.00 |
| 89 | 573.60.05 NFL Flag Football Exp | | | 2,116.82 | 1,956.75 | 1,923.00 | 2,848.92 | 148.15 | 4,163.00 |
| 90 | 573.60.06 Volleyball Expense | | | 458.90 | 652.21 | 1,100.00 | 1,048.59 | 95.33 | 1,103.00 |
| 91 | 573.60.10 Salary & Wages | | | | | | | | |
| 92 | Basketball | 66.54 | 5,594.15 | | 8,803.44 | 9,684.00 | 6,265.17 | 64.70 | 8,721.00 |
| 93 | Basketball Clinic Wages | | | 369.36 | | | | | |
| 94 | Basketball - Other | | | 8,169.55 | | | | | |
| 95 | Total Basketball | | | 8,538.91 | | | | | |
| 96 | Day Camp | | | | | | | | |
| 97 | Day Camp Assistant Manager | | 5,478.00 | 5,187.40 | | 4,118.00 | 0.00 | 0.00 | |
| 98 | Day Camp Leader | | 16,983.04 | 6,717.55 | 9,536.49 | 10,490.00 | 11,979.67 | 114.20 | 13,677.00 |
| 99 | Day Camp - Other | | | 64.86 | | | | | |
| 100 | Day Camp Manager | | 6,773.50 | | 5,334.50 | 5,868.00 | 6,688.90 | 113.99 | 7,200.00 |
| 101 | Total Day Camp | | 29,234.54 | 11,969.81 | 14,870.99 | 20,476.00 | 18,668.57 | 91.17 | 20,877.00 |
| 102 | Kickball | 252.99 | 1,012.85 | | | 861.00 | 0.00 | 0.00 | |
| 103 | NFL Flag Football | | 26.81 | 798.34 | 610.66 | 880.00 | 457.17 | 51.95 | 1,910.00 |
| 104 | Pickleball | 324.86 | 730.45 | | | 542.00 | 0.00 | 0.00 | 847.00 |
| 105 | Rec Aide - Fly Fishing | | | 155.52 | | | | | |
| 106 | Rec Aide - Adult Soccer | | | 108.00 | | | | | |
| 107 | Rec Aide - STEAM Camp | | | | 77.82 | 86.00 | 0.00 | 0.00 | |
| 108 | Recreation Coordinator | | | 13,427.62 | 12,540.11 | 52,000.00 | 13,101.00 | 25.19 | 54,818.00 |
| 109 | Recreation Specialist Non-Sport | | | | | 2,500.00 | 0.00 | 0.00 | 200.00 |
| 110 | Track & Field Day | | | | | | | | 282.00 |
| 111 | Training Recreation | | | 491.20 | 20.02 | 1,000.00 | 0.00 | 0.00 | 532.00 |
| 112 | Volleyball | | | 81.00 | 268.78 | 1,719.00 | 0.00 | 0.00 | 1,265.00 |
| 113 | Total 573.60.10 Salary & Wages | 644.39 | 36,598.80 | 35,570.40 | 37,191.82 | 89,748.00 | 38,491.91 | 42.89 | 89,452.00 |
| 114 | Adult Soccer Expense | | | 626.22 | | | | | |
| 115 | Day Camp Expense | | 7,881.42 | 771.63 | 2,006.01 | 15,000.00 | 2,387.71 | 15.92 | 3,346.00 |
| 116 | Recreation Equipment | | | | | | | | 426.00 |

| | | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2025 YTD | % of Budget | 2026 Proposed Option No Fee Changes |
|-----|---------------------------------------|-----------|-----------|-----------|-----------|-------------|-----------|-------------|---|
| 117 | Recreation Non-Sports Activities | | | | | | | | 82.00 |
| 118 | Track & Field Day Expense | | | | | | | | 644.00 |
| 119 | Kayak Program Expense | | | 114.46 | | 600.00 | 0.00 | 0.00 | 872.00 |
| 120 | Expense Recreation Sports - Other | 21.78 | | | | | | | |
| 121 | Total 573.60.00 Exp Recreation Sports | 859.34 | 54,686.25 | 50,600.50 | 49,180.93 | 115,687.00 | 49,738.72 | 42.99 | 105,974.00 |
| 122 | 576.20 NWPPRD Expenses | | | | | | | | |
| 123 | 576.20.10 Salary & Wages | | | | | | | | |
| 124 | 100101 Director | 78,383.75 | 79,992.41 | 85,253.77 | 85,027.47 | 113,000.00 | 60,358.42 | 53.42 | 106,653.00 |
| 125 | 100102 Recreation Manager | 26,010.82 | 45,562.98 | 55,020.36 | 7,802.88 | | | | |
| 126 | 100103 Business Manager | 20,859.64 | 50,776.25 | 56,909.78 | 66,365.79 | 80,000.00 | 58,353.01 | 72.94 | 82,876.00 |
| 127 | Client Services Coordinator | | | | 16,297.25 | 36,437.00 | 22,408.99 | 61.50 | 40,010.00 |
| 128 | 100104 Client Service Spc - Other | 49,332.42 | 71,839.65 | 73,579.95 | 72,602.49 | 71,181.00 | 46,069.02 | 64.72 | 71,848.00 |
| 129 | Total 100104 Client Service Spc | 49,332.42 | 71,839.65 | 73,579.95 | 88,899.74 | 107,618.00 | 68,478.01 | 63.63 | 111,858.00 |
| 130 | 100105 Director of Finance & Admin | 6,360.44 | | | | | | | |
| 131 | 100106 Director of Client Services | 6,540.75 | | | | | | | |
| 132 | 100107 BOC/Dir Admin Asst | 8,448.00 | 4,409.60 | 20,929.23 | 12,959.25 | 36,437.00 | 2,051.10 | 5.63 | 38,220.00 |
| 133 | 100108 Rec Aide Advertising | | 404.56 | 2,388.93 | 3,609.57 | 3,000.00 | 1,430.79 | 47.69 | 2,500.00 |
| 134 | 200201 Aerobics Inst JVMP | 3,592.74 | 7,622.04 | 10,369.27 | 9,737.30 | 10,658.00 | 8,398.09 | 78.80 | 14,805.00 |
| 135 | 200208 Kayak Inst JVMP | 3,466.28 | 1,398.40 | 493.76 | | 300.00 | 299.25 | 99.75 | 744.00 |
| 136 | Recreatoin Aide - Kayak | 719.05 | | | | | | | 372.00 |
| 137 | Total 200208 Kayak Inst JVMP- Other | 4,185.33 | 1,398.40 | 493.76 | | | | | |
| 138 | 200210 Private Lessons | | 2,849.39 | 6,181.81 | 10,662.30 | 13,200.00 | 8,133.37 | 61.62 | 13,575.00 |
| 139 | 200211 WSI Instructor | 13,757.39 | | | | | | | |
| 140 | Recreation Aide- Swim Lessons | | 4,736.76 | 946.99 | 120.80 | 500.00 | 113.95 | 22.79 | 13,723.00 |
| 141 | 200211 WSI Instructor - Other | | 21,446.99 | 41,206.37 | 30,966.76 | 36,868.00 | 21,346.89 | 57.90 | 45,578.00 |
| 142 | Total 200211 WSI Instructor | 13,757.39 | 26,183.75 | 42,153.36 | 31,087.56 | 37,368.00 | 21,460.84 | 57.43 | 59,301.00 |
| 143 | 200212 Youth Instructor WSI | 4,576.59 | | | | | | | |
| 144 | 200220 Special Events | | 206.92 | 258.39 | | | | | |
| 145 | 200221 Training | | | | | | | | |

| | | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2025 YTD | % of Budget | 2026 Proposed Option No Fee Changes |
|-----|--------------------------------|------------|------------|------------|------------|-------------|------------|-------------|---|
| 146 | Training- Lifeguard | | | 16,698.61 | 12,350.11 | 29,069.00 | 14,203.47 | 48.86 | 40,770.00 |
| 147 | Training - Client Services | 156.62 | 500.20 | 1,020.15 | 1,761.90 | 2,000.00 | 190.08 | 9.50 | 1,645.00 |
| 148 | Training - Maint & Custodial | | | 875.46 | 400.65 | 500.00 | 0.00 | 0.00 | 500.00 |
| 149 | Training - Swim Instructor | | | 5,792.73 | 5,141.29 | 11,356.00 | 1,071.87 | 9.44 | 8,043.00 |
| 150 | Training - Other | 14,727.64 | 15,981.44 | | | | | | |
| 151 | Training Aerobics Instructors | | | 204.44 | 261.76 | 500.00 | 41.32 | 8.26 | 1,000.00 |
| 152 | Total 200221 Training | 14,884.26 | 16,481.64 | 24,591.39 | 19,915.71 | 43,425.00 | 15,506.74 | 35.71 | 51,958.00 |
| 153 | 300301 Lifeguard | 101,181.51 | 147,299.30 | 180,491.03 | 163,074.61 | 186,115.00 | 127,373.84 | 68.44 | 194,683.00 |
| 154 | 300303 Sr. Lifeguards | 2,827.02 | | | 3,745.05 | 5,000.00 | 3,400.24 | 68.01 | 7,802.00 |
| 155 | 300305 Head Lifeguard | 232.90 | 14,813.29 | 11,454.02 | 15,761.63 | 44,720.00 | 26,163.89 | 58.51 | 48,901.00 |
| 156 | 500501 Director of Maintenance | 26,997.44 | 64,323.81 | 70,781.51 | 66,802.25 | 78,000.00 | 56,800.00 | 72.82 | 82,606.00 |
| 157 | 500502 Janitorial Staff | 4,691.70 | 20,908.24 | 21,696.51 | 18,482.12 | 28,028.00 | 12,149.91 | 43.35 | 25,226.00 |
| 158 | 500503 Clover Valley Park | | 1,728.68 | 4,355.88 | 10,881.41 | 10,010.00 | 808.14 | 8.07 | 10,140.00 |
| 159 | 500505 Shut Down Maintenance | | 83.10 | 4,440.63 | 3,792.99 | 5,000.00 | 1,392.46 | 27.85 | 3,900.00 |
| 160 | 500506 Maintenance Assistant | 20,266.61 | | | 13,287.44 | 11,502.00 | 2,418.41 | 21.03 | |
| 161 | Adult Swim Team Coach | | | | 5,325.00 | 5,416.00 | 1,008.23 | 18.62 | |
| 162 | Medical | | | | | | | | |
| 163 | Swim Lesson Coordinator | | | 13,261.15 | 19,618.91 | 21,580.00 | 14,042.74 | 65.07 | 28,982.00 |
| 164 | Unemployment Paid to ESD | 7,362.19 | 2,497.95 | 340.41 | | 8,000.00 | 0.00 | 0.00 | 8,000.00 |
| 165 | Total 576.20.10 Salary & Wages | 400,491.50 | 559,381.96 | 684,951.14 | 656,838.98 | 848,377.00 | 490,027.48 | 57.76 | 893,102.00 |
| 166 | 576.20.11 Payroll Benefits | | | | | | | | |
| 167 | 20.111 Retirement | | | | | | | | |
| 168 | Business Manager | | | | | 4,000.00 | 0.00 | 0.00 | 4,144.00 |
| 169 | Executive Director | | 3,569.99 | 3,593.38 | | 5,650.00 | 0.00 | 0.00 | 5,333.00 |
| 170 | Maintenance Director | | | | | 3,900.00 | 0.00 | 0.00 | 4,131.00 |
| 171 | Non-Exempt Full-Time | | | | | | | | 7,266.00 |
| 172 | Recreation Manager | | | | | 6,916.00 | 0.00 | 0.00 | |
| 173 | Total 20.111 Retirement | | 3,569.99 | 3,593.38 | | 20,466.00 | 0.00 | 0.00 | 20,874.00 |
| 174 | 20.112 Sick Pay | | | | | | | | |

| | | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2025 YTD | % of Budget | 2026 Proposed Option No Fee Changes |
|-----|------------------------------------|-----------|-----------|-----------|------------|-------------|-----------|-------------|---|
| 175 | Business Manager | 598.50 | 819.13 | 1,418.32 | 1,678.13 | 3,077.00 | 606.06 | 19.70 | 3,260.00 |
| 176 | Director | 151.52 | | 1,000.00 | 1,686.29 | 4,346.00 | 1,851.21 | 42.60 | 4,103.00 |
| 177 | Recreation Manager | | 369.61 | 450.80 | | | | | |
| 178 | Maintenance Supervisor | | | | 1,386.46 | 3,000.00 | 325.00 | 10.83 | 3,178.00 |
| 179 | Non-Exempt Full-Time | | | | | 5,320.00 | 780.21 | 14.67 | 8,259.00 |
| 180 | Part Time Staff | 1,012.82 | 4,581.27 | 4,234.24 | 3,793.36 | 8,250.00 | 4,977.27 | 60.33 | 8,730.00 |
| 181 | Total 20.112 Sick Pay | 1,762.84 | 5,770.01 | 7,103.36 | 8,544.24 | 23,993.00 | 8,539.75 | 35.59 | 27,530.00 |
| 182 | 20.113 Vacation | | | | | | | | |
| 183 | Business Manager | 589.00 | 523.77 | 1,539.29 | 2,963.00 | 9,230.00 | 858.59 | 9.30 | 4,890.00 |
| 184 | Director | | 2,121.21 | 1,338.90 | 5,300.86 | 13,039.00 | 1,981.84 | 15.20 | 6,153.00 |
| 185 | Director of Maintenance | | | 2,080.65 | 6,109.11 | 3,000.00 | | 0.00 | 3,177.00 |
| 186 | Recreation Manager | | 2,438.30 | 1,211.53 | 640.12 | | | | |
| 187 | Non-Exempt Full-Time | | | | | 5,320.00 | 507.36 | 9.54 | 5,507.00 |
| 188 | Total 20.113 Vacation | 589.00 | 5,083.28 | 6,170.37 | 15,013.09 | 30,589.00 | 3,347.79 | 10.94 | 19,727.00 |
| 189 | Bereavement Leave - Non-Exempt | | | | | | | | 1,693.00 |
| 190 | Bereavement Leave - Exempt | 456.00 | | 614.72 | 1,420.03 | 2,400.00 | 399.63 | 16.65 | 3,298.00 |
| 191 | Total 576.20.11 Payroll Benefits | 2,807.84 | 14,423.28 | 17,481.83 | 25,022.36 | 77,448.00 | 12,287.17 | 15.03 | 73,122.00 |
| 192 | 576.20.12 Payroll Taxes | 51,421.76 | 79,327.88 | 95,684.94 | 126,640.25 | 99,782.00 | 77,313.89 | 77.48 | 147,384.00 |
| 193 | 576.20.20 Personnel Benefits | | | | | | | | |
| 194 | Cell phone | 840.00 | 2,700.00 | 2,520.00 | 1,440.00 | 2,880.00 | 1,560.00 | 54.17 | 2,880.00 |
| 195 | Emp Award Program | 541.04 | | 91.78 | | 1,200.00 | 113.32 | 9.44 | 1,200.00 |
| 196 | Emp Uniforms | 445.34 | 1,456.56 | 388.35 | 2,657.52 | 5,000.00 | 2,926.82 | 58.54 | 5,658.00 |
| 197 | Medical | | | | | 67,970.00 | 20,754.74 | 30.54 | 81,564.00 |
| 198 | Total 576.20.20 Personnel Benefits | 1,826.38 | 4,156.56 | 3,000.13 | 4,097.52 | 77,050.00 | 25,354.88 | 32.91 | 91,302.00 |
| 199 | 576.20.30 Minor Purchases | | | 0.00 | | | | | |
| 200 | 20.31 JVMP | | | | | | | | |
| 201 | Adult Swim Team Equipment | | | | | 130.00 | 0.00 | 0.00 | |
| 202 | Aerobic supplies | 175.83 | 190.13 | 239.69 | 471.82 | 1,600.00 | 1,547.64 | 96.73 | 3,000.00 |
| 203 | Aquatics Equipment | 87.86 | 36,115.48 | 44,800.58 | 1,291.97 | 1,870.00 | 0.00 | 0.00 | 2,196.00 |

| | | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2025 YTD | % of Budget | 2026 Proposed Option No Fee Changes |
|-----|---------------------------------|-----------|------------|------------|-----------|-------------|-----------|-------------|---|
| 204 | ARC Course Equipment | | | | | | | | |
| 205 | ARC Course Supplies | | 48.02 | | | | | | 226.00 |
| 206 | Cleaning & Sanitation | 836.37 | 2,153.61 | 2,175.10 | 3,956.43 | 3,525.00 | 1,452.25 | 41.20 | 1,836.00 |
| 207 | COVID PPE & Cleaning Supplies | | 174.23 | 2,175.00 | | | | | |
| 208 | Equipment Purchase | | 50,485.70 | | | | | | |
| 209 | Event Food | 36.30 | | | | | | | |
| 210 | First Aide supplies | 29.14 | 77.42 | | 128.19 | 1,200.00 | 534.95 | 44.58 | 540.00 |
| 211 | Kayak Equipment | 1,836.51 | 272.14 | | 12.64 | | | | |
| 212 | Office Equipment | 780.71 | 9,007.00 | 4,683.89 | 3,361.53 | 40,200.00 | 25,099.50 | 62.44 | |
| 213 | Office supplies | 814.61 | 489.55 | 1,114.85 | 904.56 | 2,000.00 | 823.57 | 41.18 | 2,000.00 |
| 214 | Pool Chemicals | 24,228.86 | 32,669.07 | 41,352.61 | 36,050.22 | 35,737.00 | 38,135.42 | 106.71 | 47,764.00 |
| 215 | Retail Expense | | | 1,543.66 | 605.00 | 2,000.00 | 227.47 | 11.37 | 1,600.00 |
| 216 | Swim School Supplies | | | 250.33 | | 260.00 | 0.00 | 0.00 | 4,747.00 |
| 217 | Total 20.31 JVMP | 28,826.49 | 131,682.35 | 98,335.71 | 46,782.36 | 88,522.00 | 67,820.80 | 76.62 | 63,909.00 |
| 218 | 20.33 Vehicle Maintenance | | | | | | | | |
| 219 | Fuel Expense | | 276.89 | 333.98 | 298.82 | 287.00 | 144.00 | 50.17 | 315.00 |
| 220 | Repair | 434.02 | 176.71 | 18.52 | 109.50 | 363.00 | 446.70 | 123.06 | 434.00 |
| 221 | Vehicle Maintenance - Other | | | | 32.54 | | | | |
| 222 | Routine Maitnenace | | 153.91 | 99.14 | 17.52 | 225.00 | 16.32 | 7.25 | 225.00 |
| 223 | Total 20.33 Vehicle Maintenance | 434.02 | 607.51 | 451.64 | 458.38 | 875.00 | 607.02 | 69.37 | 974.00 |
| 224 | 20.34 Concession Expense | | 1,959.12 | 2,645.93 | 2,306.59 | 3,500.00 | 1,623.89 | 46.40 | 3,850.00 |
| 225 | 20.35 Sm Tools/Equip | 1,287.10 | 4,712.23 | 1,680.23 | 1,133.52 | 4,000.00 | 158.44 | 3.96 | 4,000.00 |
| 226 | Minor Purchases - Other | 466.09 | 974.75 | 1,469.56 | 840.19 | 0.00 | 6,733.30 | | |
| 227 | Total 576.20.30 Minor Purchases | 31,013.70 | 139,935.96 | 104,583.07 | 51,521.04 | 96,897.00 | 76,943.45 | 79.41 | 72,733.00 |
| 228 | 576.20.40 JVMPool Other Svcs | | | | | | | | |
| 229 | 20.41 Professional Services | | | | | | | | |
| 230 | ARC Classes & Fees | 566.00 | 3,997.00 | 2,841.00 | 4,704.66 | | | | 1,500.00 |
| 231 | Bank Fees | 354.91 | 543.16 | 770.82 | 179.65 | 650.00 | 3.05 | 0.47 | 650.00 |
| 232 | Computer Maintenance | 427.43 | 1,315.05 | 989.17 | 2,356.92 | 3,000.00 | 2,918.69 | 97.29 | 3,300.00 |

| | | | | | | | | | 2026 Proposed Option No Fee |
|----------------------------|-------------------|-----------|-----------|------------|------------|-------------|------------|-------------|--------------------------------|
| | | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2025 YTD | % of Budget | Changes |
| 233 Copy Machine N | Naint | 279.81 | 2,757.83 | 2,773.75 | 2,403.30 | 2,500.00 | 1,945.59 | 77.82 | 2,500.00 |
| 234 Credit Card Pro | cessing | 8,712.68 | 13,280.42 | 18,036.55 | 20,894.43 | 13,899.00 | 9,614.80 | 69.18 | 16,142.00 |
| 235 Dues & Member | ships | 478.60 | 805.00 | 1,288.16 | 851.45 | 2,413.00 | 1,064.95 | 44.13 | 2,500.00 |
| 236 Emp Backgrour | d Checks | 289.99 | 361.50 | 804.00 | 708.00 | 900.00 | 236.78 | 26.31 | 1,000.00 |
| 237 HVAC PMS | | 8,252.45 | 5,453.22 | 10,247.61 | 4,990.85 | 10,035.00 | 7,546.18 | 75.20 | 10,035.00 |
| 238 IT Service Cont | ract | 4,430.31 | 5,556.06 | 5,924.19 | 10,695.63 | 11,118.00 | 9,078.07 | 81.65 | 11,118.00 |
| 239 JVMP Landscap | e Maint | 2,520.70 | 1,786.30 | 1,066.84 | 2,000.00 | 2,000.00 | 7.00 | 0.35 | 2,500.00 |
| 240 Legal | | 8,935.00 | 1,564.00 | 18,769.50 | 21,720.00 | 10,000.00 | 1,287.00 | 12.87 | 10,000.00 |
| 241 Payroll Process | ing | 8,689.77 | 9,242.32 | 9,130.86 | 14,865.47 | 11,712.00 | 9,435.26 | 80.56 | 3,600.00 |
| 242 Pest Control | | 189.49 | 538.18 | 606.00 | 544.96 | 600.00 | 454.53 | 75.76 | 648.00 |
| 243 POS System | | 1,540.00 | 18,175.50 | 2,756.40 | 14,716.40 | 13,689.00 | 14,668.24 | 107.15 | 16,189.00 |
| 244 Roof Preventati | ve Maintenance | | | 4,196.50 | 4,196.50 | 4,197.00 | 0.00 | 0.00 | 4,197.00 |
| 245 Security System | n - Annual | 729.77 | 538.17 | 846.00 | 930.60 | 1,200.00 | 868.60 | 72.38 | 1,200.00 |
| 246 Security System | ı - Service Calls | | | 738.90 | | 949.00 | 948.86 | 99.99 | 1,000.00 |
| 247 Storage Unit | | 1,290.00 | 1,905.00 | 1,945.00 | 2,105.00 | 2,160.00 | 1,120.00 | 51.85 | 2,160.00 |
| 248 Training Course | es & Tuition | 6,098.00 | | 1,579.97 | 3,904.62 | 19,825.00 | 6,437.37 | 32.47 | 23,825.00 |
| 249 Web Hosting | | 274.26 | 226.76 | 241.13 | 335.16 | 350.00 | 344.87 | 98.53 | 350.00 |
| 250 Total 20.41 Prof | essional Services | 54,059.17 | 68,075.47 | 85,552.35 | 113,103.60 | 111,197.00 | 67,979.84 | 61.14 | 114,414.00 |
| 251 20.42 Communi | cation | | | | | | | | |
| 252 Advertising | | 2,368.90 | 2,601.95 | 12,211.26 | 147,628.43 | 15,000.00 | 11,463.02 | 76.42 | 18,000.00 |
| 253 Email | | 1,085.07 | | | | | | | |
| 254 Email/Business | Apps | | 1,351.02 | 2,003.96 | 13,128.88 | 13,400.00 | 2,804.78 | 20.93 | 16,750.00 |
| 255 Internet Service | | 2,100.68 | 2,536.31 | 2,303.05 | 3,711.44 | 3,900.00 | 3,911.72 | 100.30 | 3,900.00 |
| 256 Phone Service | | 3,012.73 | 2,531.39 | 2,811.30 | 3,010.31 | 3,184.00 | 2,122.97 | 66.68 | 3,186.00 |
| 257 Postage | | 128.15 | 66.84 | 99.70 | 212.67 | 300.00 | 96.40 | 32.13 | 300.00 |
| 258 Text Service | | 490.00 | | | | | | | |
| 259 Virtual Meeting | | 326.50 | 359.30 | 446.64 | 34.86 | | | | |
| 260 Total 20.42 Con | munication | 9,512.03 | 9,446.71 | 19,875.91 | 37,726.59 | 35,784.00 | 20,398.89 | 57.01 | 42,136.00 |
| 261 20.43 Travel | | 844.42 | 7.45 | 636.77 | | 2,200.00 | 365.12 | 16.60 | 2,200.00 |
| 262 20.46 Insurance | | 96,337.18 | 52,546.79 | 105,943.74 | 125,012.13 | 150,015.00 | 138,829.90 | 92.54 | 166,596.00 |
| | | | | | | | | | |

| | | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2025 YTD | % of Budget | 2026 Proposed Option No Fee Changes |
|-----|------------------------------------|------------|------------|------------|------------|--------------|------------|-------------|---|
| 263 | 20.47 Utilities | | | | | | | | |
| 264 | Boiler | 48,142.19 | 61,631.45 | 74,526.64 | 93,730.22 | 83,327.00 | 105,981.50 | 127.19 | 118,480.00 |
| 265 | Electricity | 37,018.56 | 44,111.17 | 49,890.78 | 53,054.67 | 53,885.00 | 46,881.10 | 87.00 | 63,008.00 |
| 266 | Garbage | 306.75 | 43.57 | 174.00 | 161.25 | 300.00 | 30.75 | 10.25 | 300.00 |
| 267 | Patron Water | 13,321.51 | 12,722.98 | 18,929.53 | 21,532.27 | 20,126.00 | 15,035.40 | 74.71 | 21,213.00 |
| 268 | Pool Water/Garbage | 11,559.33 | 19,194.32 | 16,871.65 | 12,997.00 | 13,908.00 | 8,820.06 | 63.42 | 14,659.00 |
| 269 | Spa Boiler | 5,273.90 | 7,939.48 | 8,820.45 | 8,458.77 | 10,583.00 | 8,754.80 | 82.73 | 12,805.00 |
| 270 | Total 20.47 Utilities | 115,622.24 | 145,642.97 | 169,213.05 | 189,934.18 | 182,129.00 | 185,503.61 | 101.85 | 230,465.00 |
| 271 | 20.48 NWPRD Repair & Maint | 274,040.86 | 257,137.38 | 50,303.66 | | | | | |
| 272 | Capital Expenses | | | | 23,119.69 | 468,000.00 | 7,979.25 | 1.71 | 91,000.00 |
| 273 | 20.48 NWPRD Repair & Maint - Other | | | | 23,246.06 | 72,000.00 | 20,072.79 | 27.88 | 75,600.00 |
| 274 | Total 20.48 NWPRD Repair & Maint | | | | 46,365.75 | 540,000.00 | 28,052.04 | 5.20 | 166,600.00 |
| 275 | 20.49 Miscellaneous | <u> </u> | <u> </u> | 5,050.00 | 22,926.85 | | | | |
| 276 | Total 576.20.40 JVMPool Other Svcs | 550,415.90 | 532,856.77 | 436,575.48 | 535,069.10 | 1,021,325.00 | 441,129.40 | 43.19 | 795,144.00 |
| 277 | 576.20.50 Intergovernmental | | | | | | | | |
| 278 | Audit | | | | 24,662.43 | | | | 20,000.00 |
| 279 | Business Tax | 11,915.93 | 16,038.34 | 33,943.37 | 27,478.59 | | 3,342.54 | | |
| 280 | Clean Water Utility | 165.52 | 78.26 | 161.61 | 117.39 | 118.00 | 117.39 | 99.48 | 118.00 |
| 281 | Election services | | 11,737.42 | | 12,083.33 | 10,000.00 | 12,727.93 | 127.28 | 13,000.00 |
| 282 | Emp Adv Serv | 1,080.00 | | 1,080.00 | | 1,080.00 | 0.00 | 0.00 | |
| 283 | Gov't Service Fees | 105.00 | | | 5.00 | | 5.16 | | |
| 284 | Refunds | | | | | | | | |
| 285 | Patron Refund - Adult Soccer | | | 245.00 | | | | | |
| 286 | Patron Refund - ARC Babysitting | | | 375.00 | | | | | |
| 287 | Patron Refund- Basketball | | | 95.00 | 365.00 | | 510.00 | | |
| 288 | Patron Refund- Facility Rental | | | | | | 175.00 | | |
| 289 | Patron Refund - Kayak | | | 239.99 | 150.00 | | | | |
| 290 | Patron Refund - Parents Night Out | | | | 60.00 | | | | |
| 291 | Patron Refund - Pickleball | | | 700.00 | 15.50 | | | | |
| | | | | | | | | | |

| | | | | | | | | | 2026 Proposed Option No Fee |
|-----|-------------------------------------|-----------|-----------|-----------|-----------|-------------|-----------|-------------|--------------------------------|
| | | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2025 YTD | % of Budget | Changes |
| 292 | Patron Refund- Punch Card | | | 188.50 | | | 46.00 | | |
| 293 | Patron Refund-Pvt Swim Lessons | | | | 583.00 | | 351.00 | | |
| 294 | Patron Refund - Showers | | | | | | 747.00 | | |
| 295 | Patron Refund - STEAM Camp | | | | 490.00 | | 245.00 | | |
| 296 | Patron Refund - US Masters | | | | | | 795.80 | | |
| 297 | Patron Refund - Viewing Room | | | | | | 17.00 | | |
| 298 | Patron Refund OS Party | | | 135.00 | 140.00 | | 270.00 | | |
| 299 | Patron Refund Day Camp | | | 490.00 | 2,410.00 | | 2,130.00 | | |
| 300 | Patron Refund NFL Flag Football | | | 95.00 | 1,200.00 | | 100.00 | | |
| 301 | Patron Refund Open Swim | | | 25.00 | 15.00 | | | | |
| 302 | Patron Refund Swim Lessons | | | 240.00 | 1,542.00 | | 774.45 | | |
| 303 | Patron Refund - Volleyball | | | 95.00 | 1,140.00 | | | | |
| 304 | Patron Refund - Water Fitness | | | 42.60 | 36.65 | | | | |
| 305 | Refunds - Other | 3,836.00 | 3,295.00 | | | 8,500.00 | 0.00 | | |
| 306 | Total Refunds | 3,836.00 | 3,295.00 | 2,966.09 | 8,147.15 | 8,500.00 | 6,161.25 | 102.69 | |
| 307 | Intergovernmental - Other | | | | 47.64 | | | | |
| 308 | Water Rec Facility Permit | 811.00 | 815.00 | 816.00 | 967.00 | 1,000.00 | 967.00 | 96.70 | 1,000.00 |
| 309 | Total 576.20.50 Intergovernmental | 17,913.45 | 31,964.02 | 38,967.07 | 73,508.53 | 20,698.00 | 23,321.27 | 112.65 | 34,118.00 |
| 310 | 576.80.00 General Parks | | | | | | | | |
| 311 | 576.80.33 Vehicle Maintenance | | | | | | | | |
| 312 | Fuel Expense | | 266.17 | 296.48 | 399.80 | 832.00 | 156.01 | 18.75 | 915.00 |
| 313 | Repair | 434.02 | | | 109.48 | 363.00 | 446.69 | 123.06 | 445.00 |
| 314 | Routine Maintenance | | 45.43 | | 41.35 | 225.00 | 16.32 | 7.25 | 247.00 |
| 315 | Total 576.80.33 Vehicle Maintenance | 434.02 | 311.60 | 296.48 | 550.63 | 1,420.00 | 619.02 | 43.59 | 1,607.00 |
| 316 | 576.80.35 Sm Tools/Equipment | 658.81 | 1,574.32 | 435.99 | 38.14 | 600.00 | 47.86 | 7.98 | 600.00 |
| 317 | 576.80.47 Utilities | | | | | | | | |
| 318 | CVP Water | 672.96 | 606.16 | 873.33 | 850.38 | 1,425.00 | 1,267.93 | 88.98 | 1,501.00 |
| 319 | Dump Fees | 709.00 | | | 168.00 | 200.00 | 0.00 | 0.00 | 200.00 |
| 320 | Garbage | 1,427.84 | 1,532.53 | 1,565.67 | 1,598.29 | 1,980.00 | 979.32 | 49.46 | 2,079.00 |

| | | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2025 YTD | % of Budget | 2026 Proposed Option No Fee Changes |
|-----|--------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------|---|
| 321 | Total 576.80.47 Utilities | 2,809.80 | 2,138.69 | 2,439.00 | 2,616.67 | 3,605.00 | 2,247.25 | 62.34 | 3,780.00 |
| 322 | 576.80.48 CVP Repair & Maint | | | | | | | | |
| 323 | Clover Valley Ball Fields | 200.00 | 26,780.43 | 2,743.90 | 3,645.64 | 10,000.00 | 2,549.72 | 25.50 | 1,500.00 |
| 324 | Clover Valley Dog Park | 3,348.41 | 11,982.16 | 6,204.17 | 1,652.12 | 3,750.00 | 1,131.20 | 30.17 | 1,000.00 |
| 325 | Volunteer Event Food | 440.95 | 32.78 | | | 0.00 | 29.12 | | |
| 326 | 576.80.48 CVP Repair & Maint - Other | 73.97 | | | | | | | |
| 327 | Total 576.80.48 CVP Repair & Maint | 4,063.33 | 38,795.37 | 8,948.07 | 52,697.76 | 13,750.00 | 3,710.04 | 26.98 | 2,500.00 |
| 328 | 80.40 Non Aquatic Rec Prog | | | | | | | | |
| 329 | Special Events/Programs | | 148.29 | 814.50 | 4,384.31 | 8,000.00 | 62.90 | 0.79 | 8,000.00 |
| 330 | Total 80.40 Non Aquatic Rec Prog | | 148.29 | | | 8,000.00 | 62.90 | 0.79 | 8,000.00 |
| 331 | 80.41 Professional Services | | | | | | | | |
| 332 | Landscape Maintenance | 4,456.10 | 4,676.30 | 3,264.00 | 544.00 | | 89.87 | | 500.00 |
| 333 | Legal | 210.00 | | | | | | | |
| 334 | Porta-Potty | 2,805.00 | 3,837.50 | 4,050.00 | 2,925.00 | 4,050.00 | 3,826.30 | 94.48 | 2,160.00 |
| 335 | Total 80.41 Professional Services | 7,471.10 | 8,513.80 | 7,314.00 | 3,469.00 | 4,050.00 | 3,916.17 | 96.70 | 2,660.00 |
| 336 | Total 576.80.00 General Parks | 15,437.06 | 51,482.07 | 20,248.04 | 16,356.51 | 31,425.00 | 10,603.24 | 33.74 | 19,147.00 |
| 337 | Total 576.20 NWPPRD Expenses | 1,071,327.59 | 1,413,528.50 | 1,401,491.70 | 1,489,054.29 | 2,273,002.00 | 1,155,570.90 | 50.90 | 2,159,293.00 |
| 338 | Total 570.00 RECREATION SERVICES | 1,072,186.93 | 1,468,214.75 | 1,452,092.20 | 1,538,235.22 | 2,388,689.00 | 1,205,309.62 | 50.51 | 2,265,267.00 |
| 339 | Reconciliation Discrepancies | | -21,239.52 | -1,574.69 | 100.09 | | -2,437.56 | | |
| 340 | Total Expense | 1,072,186.93 | 1,446,975.23 | 1,450,517.51 | 1,538,335.30 | 2,388,689.00 | 1,202,872.06 | 50.41 | 2,265,267.00 |
| 341 | Net Ordinary Income | 189,565.02 | 74,036.92 | 35,713.62 | -39,825.70 | -98,321.00 | -31,269.98 | 32.63 | -334,829.00 |
| 342 | Net Income | 189,565.02 | 74,036.92 | 35,713.62 | -39,825.70 | -98,321.00 | -31,269.98 | 32.63 | -334,829.00 |

Projected Fund Ending Balance 110,550.00

| | Projected Fund Starting Balance | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2025 YTD | % of Budget | 2026 Proposed Budget Option Fee Change 445,379.00 |
|--------|----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------|--|
| | Income | | | | | | | | |
| 6.00 | 310.00 Levies | 884,676.65 | 909,055.24 | 926,311.53 | 946,382.31 | 1,411,251.00 | 808,648.68 | 57.30 | 1,444,467.00 |
| 36.00 | 340.00 JVMP Revenue | 230,053.74 | 305,603.81 | 373,313.36 | 384,256.40 | 413,557.00 | 263,054.44 | 57.67 | 376,116.00 |
| 50.00 | 350.00 Recreation Revenue | 41,532.30 | 51,050.71 | 83,659.39 | 101,016.00 | 118,700.00 | 60,320.47 | 50.82 | 114,511.00 |
| 70.00 | 360.00 Miscellaneous Revenue | 20,782.26 | 28,012.67 | 57,396.47 | 65,681.67 | 46,254.00 | 35,718.71 | 77.22 | 58,519.00 |
| 75.00 | 361.40.00 Interest | 266.99 | 490.31 | 819.25 | 1,173.23 | 606.00 | 3,859.78 | 636.93 | 14,150.00 |
| 76.00 | 370.00 Refunds | 20.00 | 100.00 | | | | | | |
| 77.00 | Total Income | 1,261,751.95 | 1,521,012.15 | 1,486,231.13 | 1,498,509.61 | 2,290,368.00 | 1,171,602.08 | 48.95 | 2,007,763.00 |
| | Expenses | | | | | | | | |
| 121.00 | 573.60.00 Exp Recreation Sports | 859.34 | 54,868.25 | 50,600.50 | 49,180.93 | 115,687.00 | 49,738.72 | 42.99 | 105,974.00 |
| 165.00 | 576.20.10 Salary & Wages | 400,491.50 | 559,381.96 | 684,951.14 | 656,838.98 | 848,377.00 | 490,027.48 | 57.76 | 893,102.00 |
| 191.00 | 576.20.11 Payroll Benefits | 2,807.84 | 14,423.28 | 17,481.83 | 25,022.36 | 77,448.00 | 12,287.17 | 15.03 | 73,122.00 |
| 192.00 | 576.20.12 Payroll Taxes | 51,421.76 | 79,327.88 | 95,684.94 | 126,640.25 | 99,782.00 | 77,313.89 | 77.48 | 147,384.00 |
| 198.00 | 576.20.20 Personnel Benefits | 1,826.38 | 4,156.56 | 3,000.13 | 4,097.52 | 77,050.00 | 25,354.88 | 32.91 | 91,302.00 |
| 276.00 | 576.20.40 JVMPool Other Services | 550,415.90 | 532,856.77 | 436,575.48 | 535,069.10 | 1,021,325.00 | 441,129.40 | 43.19 | 795,144.00 |
| 309.00 | 576.20.50 Intergovernmental | 17,913.45 | 31,964.02 | 38,967.07 | 73,508.53 | 20,698.00 | 23,321.27 | 112.65 | 34,118.00 |
| 336.00 | 576.80.00 General Parks | 15,437.06 | 51,482.07 | 20,248.04 | 16,356.51 | 31,425.00 | 10,603.24 | 33.74 | 19,147.00 |
| 340.00 | Total Expenses | 1,072,186.93 | 1,446,975.23 | 1,450,517.51 | 1,538,335.30 | 2,388,689.00 | 1,202,872.06 | 50.41 | 2,265,267.00 |
| | Projected Fund Ending Balance | | | | | | | | 187,875.00 |

| | | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2025 YTD | % of Budget | 2026 Proposed Budget Option Fee Changes |
|----|---------------------------------|------------|------------|------------|------------|--------------|------------|-------------|---|
| | Projected Fund Starting Balance | | | | | | | | 445,379.00 |
| 1 | Ordinary Income/Expense | | | | | | | | |
| 2 | Income | | | | | | | | |
| 3 | 310.00 LEVIES | | | | | | | | |
| 4 | 311.00 General Property Taxes | 884,413.59 | 908,787.59 | 926,236.23 | 946,285.11 | 1,411,251.00 | 808,573.52 | 57.30 | 1,444,467.00 |
| 5 | 312.00 Timber Harvest Taxes | 263.06 | 267.65 | 75.30 | 97.20 | 0.00 | 75.16 | | |
| 6 | Total 310.00 LEVIES | 884,676.65 | 909,055.24 | 926,311.53 | 946,382.31 | 1,411,251.00 | 808,648.68 | 57.30 | 1,444,467.00 |
| 7 | 334.04.20 State Grant | 84,420.01 | 226,699.41 | 7,346.71 | | 300,000.00 | 0.00 | | |
| 8 | 337.00.00 Local Grant | | | 37,384.42 | | | | | |
| 9 | 340.00 JVMP Revenue | | | | | | | | |
| 10 | 347.30 Fees | | | | | | | | |
| 11 | 31 Daily Admission | 72,019.31 | 87,895.24 | 117,131.02 | 107,371.73 | 130,490.00 | 79,879.19 | 61.22 | 105,574.00 |
| 12 | 33.01 Basic Memberships | 1,917.45 | 30,705.76 | 13,542.46 | 19,691.53 | 21,050.00 | 10,620.18 | 50.45 | 13,382.00 |
| 13 | 34 Punch Cards | 30,405.37 | 27,788.13 | 30,194.89 | 28,785.32 | 25,616.00 | 20,921.26 | 81.67 | 36,350.00 |
| 14 | 36 Kayak Lessons | 10,500.00 | 9,720.00 | 990.00 | | 1,200.00 | 80.00 | 6.67 | 2,600.00 |
| 15 | 304 ARC - Jr. Lifeguarding | | 870.00 | | | | | | |
| 16 | 305 ARC - Babysitting Course | | 1,870.00 | 2,450.00 | | | | | |
| 17 | 37 ARC - Lifeguard | | 1,375.00 | 1,000.00 | 325.00 | | | | |
| 18 | Total 37 ARC Classes | | 4,115.00 | 3,450.00 | | | | | 16,025.00 |
| 19 | 38 Aerobics | 14,498.61 | 15,485.39 | | | | | | |
| 20 | Water Fitness Daily Admisison | | | 5,752.81 | 4,855.09 | 4,802.00 | 4,952.87 | 103.14 | 6,627.00 |
| 21 | Water Fitness Prem. Membership | | | 16,700.12 | 16,881.16 | 15,935.00 | 15,455.42 | 96.99 | 0.00 |
| 22 | Water Fitness Punch Card | | | 13,761.55 | 16,149.56 | 16,829.00 | 10,366.26 | 61.60 | 34,085.00 |
| 23 | 38 Aerobics - Other | | | 32.11 | 6.42 | 0.00 | | | |
| 24 | Total 38 Aerobics | 14,498.61 | 15,485.39 | 36,246.59 | 37,892.23 | 37,566.00 | 30,938.32 | 82.36 | 40,712.00 |
| 25 | 39 Swim Lessons | | | | | | | | |
| 26 | Private | | 8,722.99 | 15,178.00 | 30,096.62 | 30,184.00 | 23,354.00 | 77.37 | 39,843.00 |
| 27 | School Group | | | 6,000.00 | 7,280.00 | 4,980.00 | 4,980.00 | 100.00 | 7,225.00 |

| | | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2025 YTD | % of Budget | 2026 Proposed Budget Option Fee Changes |
|----|----------------------------------|------------|------------|------------|------------|-------------|------------|-------------|---|
| 20 | w | | | | | | | | |
| 28 | Youth | 100,713.00 | 118,320.25 | 150,045.60 | 144,078.50 | 149,157.00 | 90,796.99 | 60.87 | 114,405.00 |
| 29 | Total 39 Swim Lessons | 100,713.00 | 127,043.24 | 171,223.60 | 181,455.12 | 184,321.00 | 119,130.99 | 64.63 | 161,473.00 |
| 30 | 347.30 Fees - Other | | 2,851.05 | | | | | | |
| 31 | 40 Swim Team | | | | | | | | |
| 32 | Adult Swim Team | | | 146.80 | | | | | |
| 33 | Masters | | | 388.00 | 8,735.47 | 13,314.00 | 1,484.50 | 11.15 | |
| 34 | Total 40 Swim Team | | | 534.80 | 8,735.47 | 13,314.00 | 1,484.50 | 11.15 | |
| 35 | Total 347.30 Fees | 230,053.74 | 305,603.81 | 373,313.36 | 384,256.40 | 413,557.00 | 263,054.44 | 57.67 | 376,116.00 |
| 36 | Total 340.00 JVMP Revenue | 230,053.74 | 305,603.81 | 373,313.36 | 384,256.40 | 413,557.00 | 263,054.44 | 57.67 | 376,116.00 |
| 37 | 350.00 Recreation Revenue | | | | | | | | |
| 38 | 347.60.01 Basketball | 25,912.00 | 31,563.00 | 39,748.43 | 38,649.50 | 46,200.00 | 5,008.00 | 10.84 | 47,660.00 |
| 39 | 347.60.03 Kickball | 10,500.00 | 8,060.00 | | | 6,045.00 | 0.00 | 0.00 | |
| 40 | 347.60.04 Pickleball | 5,000.00 | 7,310.00 | 1,200.00 | | 6,000.00 | 0.00 | 0.00 | 1,800.00 |
| 41 | 347.60.05 NFL Flag Football | | 1,125.00 | 4,615.03 | 5,678.00 | 6,136.00 | 9,208.00 | 150.07 | 12,000.00 |
| 42 | 347.60.06 Volleyball | | 1,860.00 | 3,635.00 | 4,560.00 | 3,878.00 | 8,546.00 | 220.37 | 9,144.00 |
| 43 | Day Camp | | | | 44,616.00 | 49,078.00 | 37,420.84 | 75.63 | 42,090.00 |
| 44 | Soccer | | | | 330.00 | 363.00 | 137.63 | 37.92 | 152.00 |
| 45 | Recreation Activities | | 256.90 | 321.13 | | | | | |
| 46 | Track & Field Day | | | | | | | | 1,125.00 |
| 47 | Recreation Non-Sports Activities | | | | | | | | 540.00 |
| 48 | Recreation Revenue - Other | | | 34,139.80 | 7,182.50 | | | | |
| 49 | Special Events/Programs | 120.30 | 875.81 | | | 1,000.00 | 0.00 | | |
| 50 | Total 350.00 Recreation Revenue | 41,532.30 | 51,050.71 | 83,659.39 | 101,016.00 | 118,700.00 | 60,320.47 | 50.82 | 114,511.00 |
| 51 | 360.00 Miscellaneous Revenue | | | | | | | | |
| 52 | 362.00 Rents & Concessions | | | | | | | | |
| 53 | внвс | 13,401.64 | 13,066.32 | 6,801.00 | 17,480.91 | 21,187.00 | 5,903.68 | 27.87 | 25,425.00 |
| 54 | Candy&Snacks | | 1,926.00 | 4,111.53 | 4,088.00 | 4,955.00 | 3,988.75 | 80.50 | 5,946.00 |
| 55 | Lockers | | 363.71 | 1,132.43 | 1,445.01 | 1,559.00 | 784.76 | 50.34 | 989.00 |
| | | | | | | | | | |

| | | 0004 | 2000 | 0000 | 0004 | OOOS Developed | 0005 VTD | 0/ of Dodget | 2026 Proposed Budget Option Fee Changes |
|-----------|--------------------------------------|--------------|--------------|--------------|--------------|----------------|--------------|--------------|---|
| 50 | | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2025 YTD | % of Budget | |
| 56 | Open Swim Party Rental | 1,074.42 | 4,710.87 | 7,518.91 | 9,394.29 | 10,382.00 | 8,477.71 | 81.66 | 13,082.00 |
| 57 | Pool Group Rentals | 265.39 | 874.28 | 109.19 | 311.96 | 660.00 | 600.52 | 90.99 | 872.00 |
| 58 | Private Party Rental | 1,239.72 | 4,370.01 | 7,616.20 | 6,252.80 | 5,354.00 | 7,252.89 | 135.47 | 8,848.00 |
| 59 | Retail | 227.74 | 178.78 | 2,454.05 | 832.14 | 1,430.00 | 611.66 | 42.77 | 2,400.00 |
| 60 | Viewing Room Rental | 50.51 | 163.82 | 522.60 | 672.64 | 727.00 | 720.34 | 99.08 | 957.00 |
| 61 | Total 362.00 Rents & Concessions | 16,259.42 | 25,653.79 | 30,265.91 | 40,477.75 | 46,254.00 | 28,340.31 | 61.27 | 58,519.00 |
| 62 | 367.00 Contributions/Donations | 337.12 | 5.24 | 43.71 | 165.05 | | 11.25 | | |
| 63 | 369.00 Other Misc Revenues | | | | | | | | |
| 64 | Cashier over/short | 15.92 | -30.92 | -8.48 | -38.93 | | -34.95 | | |
| 65 | Total 369.00 Other Misc Revenues | 15.92 | -30.92 | -8.48 | | 0.00 | -34.95 | | |
| 66 | Other Misc Revenues | 39.99 | 426.79 | 21,029.02 | 594.05 | | 510.14 | | |
| 67 | Prepaid Accounts | 2,568.05 | 1,682.77 | 1,432.90 | 1,638.75 | | 827.24 | | |
| 68 | Training Fee | 1,561.76 | 275.00 | | | | | | |
| 69 | 360.00 Miscellaneous Revenue - Other | | | 4,633.41 | 22,845.00 | | 6,064.72 | | |
| 70 | Total 360.00 Miscellaneous Revenue | 20,782.26 | 28,012.67 | 57,396.47 | 65,681.67 | 46,254.00 | 35,718.71 | 77.22 | 58,519.00 |
| 71 | 361.40.00 Interest | | | | | | | | |
| 72 | Int Investment Capital Fund | 19.12 | 35.09 | 58.65 | 84.00 | 50.00 | 101.24 | 202.48 | 215.00 |
| 73 | Int Investment Reserve Fund | 246.51 | 452.73 | 756.43 | 1,083.25 | 550.00 | 3,753.40 | 682.44 | 13,929.00 |
| 74 | Interest Investment Bond Fund | 1.36 | 2.49 | 4.17 | 5.98 | 6.00 | 5.14 | 85.67 | 6.00 |
| 75 | Total 361.40.00 Interest | 266.99 | 490.31 | 819.25 | 1,173.23 | 606.00 | 3,859.78 | 636.93 | 14,150.00 |
| 76 | 370.00 Refunds | 20.00 | 100.00 | | | | | | |
| 77 | Total Income | 1,261,751.95 | 1,521,012.15 | 1,486,231.13 | 1,498,509.61 | 2,290,368.00 | 1,171,602.08 | 48.95 | 2,007,763.00 |
| 78 | Gross Profit | 1,261,751.95 | 1,521,012.15 | 1,486,231.13 | 1,498,509.61 | 2,290,368.00 | 1,171,602.08 | 48.95 | 2,007,763.00 |
| 79 | Expense | | | | | | | | |
| 80 | 570.00 RECREATION SERVICES | | | | | | | | |
| 81 | 573.60.00 Exp Recreation Sports | | | | | | | | |
| 82 | 572.20.12 Payroll Taxes | | | 263.36 | | | | | |
| | | | | | | | | | |

| | | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2025 YTD | % of Budget | 2026 Proposed Budget Option Fee Changes |
|-----|------------------------------------|--------|-----------|-----------|-----------|-------------|-----------|-------------|---|
| 83 | 573.60.01 Basketball Expense | | 9,924.79 | | 7,304.64 | 5,060.00 | 4,961.59 | 98.06 | 5,559.00 |
| 84 | Basketball Clinic | | | 190.76 | | | | | |
| 85 | Basketball Expense - Other | | | 10,487.95 | | | | | |
| 86 | Total 573.60.01 Basketball Expense | | | 10,678.71 | 7,304.64 | | | | |
| 87 | 573.60.03 Kickball Expense | 193.17 | | | | 1,318.00 | 0.00 | 0.00 | |
| 88 | 573.60.04 Pickleball Expense | | 281.24 | | | 938.00 | 0.00 | 0.00 | 327.00 |
| 89 | 573.60.05 NFL Flag Football Exp | | | 2,116.82 | 1,956.75 | 1,923.00 | 2,848.92 | 148.15 | 4,163.00 |
| 90 | 573.60.06 Volleyball Expense | | | 458.90 | 652.21 | 1,100.00 | 1,048.59 | 95.33 | 1,103.00 |
| 91 | 573.60.10 Salary & Wages | | | | | | | | |
| 92 | Basketball | 66.54 | 5,594.15 | | 8,803.44 | 9,684.00 | 6,265.17 | 64.70 | 8,721.00 |
| 93 | Basketball Clinic Wages | | | 369.36 | | | | | |
| 94 | Basketball - Other | | | 8,169.55 | | | | | |
| 95 | Total Basketball | | | 8,538.91 | | | | | |
| 96 | Day Camp | | | | | | | | |
| 97 | Day Camp Assistant Manager | | 5,478.00 | 5,187.40 | | 4,118.00 | 0.00 | 0.00 | |
| 98 | Day Camp Leader | | 16,983.04 | 6,717.55 | 9,536.49 | 10,490.00 | 11,979.67 | 114.20 | 13,677.00 |
| 99 | Day Camp - Other | | | 64.86 | | | | | |
| 100 | Day Camp Manager | | 6,773.50 | | 5,334.50 | 5,868.00 | 6,688.90 | 113.99 | 7,200.00 |
| 101 | Total Day Camp | | 29,234.54 | 11,969.81 | 14,870.99 | 20,476.00 | 18,668.57 | 91.17 | 20,877.00 |
| 102 | Kickball | 252.99 | 1,012.85 | | | 861.00 | 0.00 | 0.00 | |
| 103 | NFL Flag Football | | 26.81 | 798.34 | 610.66 | 880.00 | 457.17 | 51.95 | 1,910.00 |
| 104 | Pickleball | 324.86 | 730.45 | | | 542.00 | 0.00 | 0.00 | 847.00 |
| 105 | Rec Aide - Fly Fishing | | | 155.52 | | | | | |
| 106 | Rec Aide - Adult Soccer | | | 108.00 | | | | | |
| 107 | Rec Aide - STEAM Camp | | | | 77.82 | 86.00 | 0.00 | 0.00 | |
| 108 | Recreation Coordinator | | | 13,427.62 | 12,540.11 | 52,000.00 | 13,101.00 | 25.19 | 54,818.00 |
| 109 | Recreation Specialist Non-Sport | | | | | 2,500.00 | 0.00 | 0.00 | 200.00 |
| 110 | Track & Field Day | | | | | | | | 282.00 |

| | | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2025 YTD | 0/ of Budget | 2026 Proposed Budget Option Fee Changes |
|-----|--|-----------|-----------|-----------|-----------|-------------|-----------|--------------|---|
| 111 | Training Beausties | 2021 | 2022 | 491.20 | | 2025 Budget | | % of Budget | |
| | • • | | | | 20.02 | 1,000.00 | 0.00 | 0.00 | 532.00 |
| 112 | Volleyball | | | 81.00 | 268.78 | 1,719.00 | 0.00 | 0.00 | 1,265.00 |
| 113 | Total 573.60.10 Salary & Wages | 644.39 | 36,598.80 | 35,570.40 | 37,191.82 | 89,748.00 | 38,491.91 | 42.89 | 89,452.00 |
| 114 | Adult Soccer Expense | | | 626.22 | | | | | |
| 115 | Day Camp Expense | | 7,881.42 | 771.63 | 2,006.01 | 15,000.00 | 2,387.71 | 15.92 | 3,346.00 |
| 116 | Recreation Equipment | | | | | | | | 426.00 |
| 117 | Recreation Non-Sports Activities | | | | | | | | 82.00 |
| 118 | Track & Field Day Expense | | | | | | | | 644.00 |
| 119 | Kayak Program Expense | | | 114.46 | | 600.00 | 0.00 | 0.00 | 872.00 |
| 120 | Expense Recreation Sports - Other | 21.78 | | | | | | | |
| 121 | Total 573.60.00 Exp Recreation Sports | 859.34 | 54,686.25 | 50,600.50 | 49,180.93 | 115,687.00 | 49,738.72 | 42.99 | 105,974.00 |
| 122 | 576.20 NWPPRD Expenses | | | | | | | | |
| 123 | 576.20.10 Salary & Wages | | | | | | | | |
| 124 | 100101 Director | 78,383.75 | 79,992.41 | 85,253.77 | 85,027.47 | 113,000.00 | 60,358.42 | 53.42 | 106,653.00 |
| 125 | 100102 Recreation Manager | 26,010.82 | 45,562.98 | 55,020.36 | 7,802.88 | | | | |
| 126 | 100103 Business Manager | 20,859.64 | 50,776.25 | 56,909.78 | 66,365.79 | 80,000.00 | 58,353.01 | 72.94 | 82,876.00 |
| 127 | Client Services Coordinator | | | | 16,297.25 | 36,437.00 | 22,408.99 | 61.50 | 40,010.00 |
| 128 | 100104 Client Service Spc - Other | 49,332.42 | 71,839.65 | 73,579.95 | 72,602.49 | 71,181.00 | 46,069.02 | 64.72 | 71,848.00 |
| 129 | Total 100104 Client Service Spc | 49,332.42 | 71,839.65 | 73,579.95 | 88,899.74 | 107,618.00 | 68,478.01 | 63.63 | 111,858.00 |
| 130 | 100105 Director of Finance & Admin | 6,360.44 | | | | | | | |
| 131 | 100106 Director of Client Services | 6,540.75 | | | | | | | |
| 132 | 100107 BOC/Dir Admin Asst | 8,448.00 | 4,409.60 | 20,929.23 | 12,959.25 | 36,437.00 | 2,051.10 | 5.63 | 38,220.00 |
| 133 | 100108 Rec Aide Advertising | | 404.56 | 2,388.93 | 3,609.57 | 3,000.00 | 1,430.79 | 47.69 | 2,500.00 |
| 134 | 200201 Aerobics Inst JVMP | 3,592.74 | 7,622.04 | 10,369.27 | 9,737.30 | 10,658.00 | 8,398.09 | 78.80 | 14,805.00 |
| 135 | 200208 Kayak Inst JVMP | 3,466.28 | 1,398.40 | 493.76 | | 300.00 | 299.25 | 99.75 | 744.00 |
| 136 | Recreatoin Aide - Kayak | 719.05 | | | | | | | 372.00 |
| 137 | Total 200208 Kayak Inst JVMP- Other | 4,185.33 | 1,398.40 | 493.76 | | | | | |
| 138 | 200210 Private Lessons | | 2,849.39 | 6,181.81 | 10,662.30 | 13,200.00 | 8,133.37 | 61.62 | 13,575.00 |
| | | | | | | | | | |

| | | ••• | | | | | | | 2026 Proposed Budget Option Fee Changes |
|-----|--------------------------------|------------|-----------------------|------------|------------|-------------|------------|-------------|---|
| 100 | | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2025 YTD | % of Budget | ree onanges |
| 139 | 200211 WSI Instructor | 13,757.39 | | | | | | | |
| 140 | Recreation Aide- Swim Lessons | | 4,736.76 | 946.99 | 120.80 | 500.00 | 113.95 | 22.79 | 13,723.00 |
| 141 | 200211 WSI Instructor - Other | | 21,446.99 | 41,206.37 | 30,966.76 | 36,868.00 | 21,346.89 | 57.90 | 45,578.00 |
| 142 | Total 200211 WSI Instructor | 13,757.39 | 26,183.75 | 42,153.36 | 31,087.56 | 37,368.00 | 21,460.84 | 57.43 | 59,301.00 |
| 143 | 200212 Youth Instructor WSI | 4,576.59 | | | | | | | |
| 144 | 200220 Special Events | | 206.92 | 258.39 | | | | | |
| 145 | 200221 Training | | | | | | | | |
| 146 | Training- Lifeguard | | | 16,698.61 | 12,350.11 | 29,069.00 | 14,203.47 | 48.86 | 40,770.00 |
| 147 | Training - Client Services | 156.62 | 500.20 | 1,020.15 | 1,761.90 | 2,000.00 | 190.08 | 9.50 | 1,645.00 |
| 148 | Training - Maint & Custodial | | | 875.46 | 400.65 | 500.00 | 0.00 | 0.00 | 500.00 |
| 149 | Training - Swim Instructor | | | 5,792.73 | 5,141.29 | 11,356.00 | 1,071.87 | 9.44 | 8,043.00 |
| 150 | Training - Other | 14,727.64 | 15,981.44 | | | | | | |
| 151 | Training Aerobics Instructors | | | 204.44 | 261.76 | 500.00 | 41.32 | 8.26 | 1,000.00 |
| 152 | Total 200221 Training | 14,884.26 | 16,481.64 | 24,591.39 | 19,915.71 | 43,425.00 | 15,506.74 | 35.71 | 51,958.00 |
| 153 | 300301 Lifeguard | 101,181.51 | 147,299.30 | 180,491.03 | 163,074.61 | 186,115.00 | 127,373.84 | 68.44 | 194,683.00 |
| 154 | 300303 Sr. Lifeguards | 2,827.02 | | | 3,745.05 | 5,000.00 | 3,400.24 | 68.01 | 7,802.00 |
| 155 | 300305 Head Lifeguard | 232.90 | 14,813.29 | 11,454.02 | 15,761.63 | 44,720.00 | 26,163.89 | 58.51 | 48,901.00 |
| 156 | 500501 Director of Maintenance | 26,997.44 | 64,323.81 | 70,781.51 | 66,802.25 | 78,000.00 | 56,800.00 | 72.82 | 82,606.00 |
| 157 | 500502 Janitorial Staff | 4,691.70 | 20,908.24 | 21,696.51 | 18,482.12 | 28,028.00 | 12,149.91 | 43.35 | 25,226.00 |
| 158 | 500503 Clover Valley Park | | 1,728.68 | 4,355.88 | 10,881.41 | 10,010.00 | 808.14 | 8.07 | 10,140.00 |
| 159 | 500505 Shut Down Maintenance | | 83.10 | 4,440.63 | 3,792.99 | 5,000.00 | 1,392.46 | 27.85 | 3,900.00 |
| 160 | 500506 Maintenance Assistant | 20,266.61 | | | 13,287.44 | 11,502.00 | 2,418.41 | 21.03 | |
| 161 | Adult Swim Team Coach | | | | 5,325.00 | 5,416.00 | 1,008.23 | 18.62 | |
| 162 | Medical | | | | | | | | |
| 163 | Swim Lesson Coordinator | | | 13,261.15 | 19,618.91 | 21,580.00 | 14,042.74 | 65.07 | 28,982.00 |
| 164 | Unemployment Paid to ESD | 7,362.19 | 2,497.95 | 340.41 | | 8,000.00 | 0.00 | 0.00 | 8,000.00 |
| 165 | Total 576.20.10 Salary & Wages | 400,491.50 | 559,381.96 | 684,951.14 | 656,838.98 | 848,377.00 | 490,027.48 | 57.76 | 893,102.00 |
| | 576.20.11 Payroll Benefits | | , - | , | , | ,- | , - | | |
| | | | | | | | | | |

| | | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2025 YTD | % of Budget | 2026 Proposed Budget Option Fee Changes |
|-----|----------------------------------|-----------|-----------|-----------|------------|-------------|-----------|-------------|---|
| 167 | 20.111 Retirement | | | | | | | | |
| 168 | Business Manager | | | | | 4,000.00 | 0.00 | 0.00 | 4,144.00 |
| 169 | Executive Director | | 3,569.99 | 3,593.38 | | 5,650.00 | 0.00 | 0.00 | 5,333.00 |
| 170 | Maintenance Director | | | | | 3,900.00 | 0.00 | 0.00 | 4,131.00 |
| 171 | Non-Exempt Full-Time | | | | | | | | 7,266.00 |
| 172 | Recreation Manager | | | | | 6,916.00 | 0.00 | 0.00 | |
| 173 | Total 20.111 Retirement | | 3,569.99 | 3,593.38 | | 20,466.00 | 0.00 | 0.00 | 20,874.00 |
| 174 | 20.112 Sick Pay | | | | | | | | |
| 175 | Business Manager | 598.50 | 819.13 | 1,418.32 | 1,678.13 | 3,077.00 | 606.06 | 19.70 | 3,260.00 |
| 176 | Director | 151.52 | | 1,000.00 | 1,686.29 | 4,346.00 | 1,851.21 | 42.60 | 4,103.00 |
| 177 | Recreation Manager | | 369.61 | 450.80 | | | | | |
| 178 | Maintenance Supervisor | | | | 1,386.46 | 3,000.00 | 325.00 | 10.83 | 3,178.00 |
| 179 | Non-Exempt Full-Time | | | | | 5,320.00 | 780.21 | 14.67 | 8,259.00 |
| 180 | Part Time Staff | 1,012.82 | 4,581.27 | 4,234.24 | 3,793.36 | 8,250.00 | 4,977.27 | 60.33 | 8,730.00 |
| 181 | Total 20.112 Sick Pay | 1,762.84 | 5,770.01 | 7,103.36 | 8,544.24 | 23,993.00 | 8,539.75 | 35.59 | 27,530.00 |
| 182 | 20.113 Vacation | | | | | | | | |
| 183 | Business Manager | 589.00 | 523.77 | 1,539.29 | 2,963.00 | 9,230.00 | 858.59 | 9.30 | 4,890.00 |
| 184 | Director | | 2,121.21 | 1,338.90 | 5,300.86 | 13,039.00 | 1,981.84 | 15.20 | 6,153.00 |
| 185 | Director of Maintenance | | | 2,080.65 | 6,109.11 | 3,000.00 | | 0.00 | 3,177.00 |
| 186 | Recreation Manager | | 2,438.30 | 1,211.53 | 640.12 | | | | |
| 187 | Non-Exempt Full-Time | | | | | 5,320.00 | 507.36 | 9.54 | 5,507.00 |
| 188 | Total 20.113 Vacation | 589.00 | 5,083.28 | 6,170.37 | 15,013.09 | 30,589.00 | 3,347.79 | 10.94 | 19,727.00 |
| 189 | Bereavement Leave - Non-Exempt | | | | | | | | 1,693.00 |
| 190 | Bereavement Leave - Exempt | 456.00 | | 614.72 | 1,420.03 | 2,400.00 | 399.63 | 16.65 | 3,298.00 |
| 191 | Total 576.20.11 Payroll Benefits | 2,807.84 | 14,423.28 | 17,481.83 | 25,022.36 | 77,448.00 | 12,287.17 | 15.03 | 73,122.00 |
| 192 | 576.20.12 Payroll Taxes | 51,421.76 | 79,327.88 | 95,684.94 | 126,640.25 | 99,782.00 | 77,313.89 | 77.48 | 147,384.00 |
| 193 | 576.20.20 Personnel Benefits | | | | | | | | |
| 194 | Cell phone | 840.00 | 2,700.00 | 2,520.00 | 1,440.00 | 2,880.00 | 1,560.00 | 54.17 | 2,880.00 |
| | | | | | | | | | |

| | | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2025 YTD | % of Budget | Budget Option Fee Changes |
|-----|------------------------------------|-----------|------------|-----------|-----------|-------------|-----------|-------------|------------------------------|
| 195 | Emp Award Program | 541.04 | | 91.78 | | 1,200.00 | 113.32 | 9.44 | 1,200.00 |
| 196 | Emp Uniforms | 445.34 | 1,456.56 | 388.35 | 2,657.52 | 5,000.00 | 2,926.82 | 58.54 | 5,658.00 |
| 197 | Medical | | | | | 67,970.00 | 20,754.74 | 30.54 | 81,564.00 |
| 198 | Total 576.20.20 Personnel Benefits | 1,826.38 | 4,156.56 | 3,000.13 | 4,097.52 | 77,050.00 | 25,354.88 | 32.91 | 91,302.00 |
| 199 | 576.20.30 Minor Purchases | | | 0.00 | | | | | |
| 200 | 20.31 JVMP | | | | | | | | |
| 201 | Adult Swim Team Equipment | | | | | 130.00 | 0.00 | 0.00 | |
| 202 | Aerobic supplies | 175.83 | 190.13 | 239.69 | 471.82 | 1,600.00 | 1,547.64 | 96.73 | 3,000.00 |
| 203 | Aquatics Equipment | 87.86 | 36,115.48 | 44,800.58 | 1,291.97 | 1,870.00 | 0.00 | 0.00 | 2,196.00 |
| 204 | ARC Course Equipment | | | | | | | | |
| 205 | ARC Course Supplies | | 48.02 | | | | | | 226.00 |
| 206 | Cleaning & Sanitation | 836.37 | 2,153.61 | 2,175.10 | 3,956.43 | 3,525.00 | 1,452.25 | 41.20 | 1,836.00 |
| 207 | COVID PPE & Cleaning Supplies | | 174.23 | 2,175.00 | | | | | |
| 208 | Equipment Purchase | | 50,485.70 | | | | | | |
| 209 | Event Food | 36.30 | | | | | | | |
| 210 | First Aide supplies | 29.14 | 77.42 | | 128.19 | 1,200.00 | 534.95 | 44.58 | 540.00 |
| 211 | Kayak Equipment | 1,836.51 | 272.14 | | 12.64 | | | | |
| 212 | Office Equipment | 780.71 | 9,007.00 | 4,683.89 | 3,361.53 | 40,200.00 | 25,099.50 | 62.44 | |
| 213 | Office supplies | 814.61 | 489.55 | 1,114.85 | 904.56 | 2,000.00 | 823.57 | 41.18 | 2,000.00 |
| 214 | Pool Chemicals | 24,228.86 | 32,669.07 | 41,352.61 | 36,050.22 | 35,737.00 | 38,135.42 | 106.71 | 47,764.00 |
| 215 | Retail Expense | | | 1,543.66 | 605.00 | 2,000.00 | 227.47 | 11.37 | 1,600.00 |
| 216 | Swim School Supplies | - | | 250.33 | | 260.00 | 0.00 | 0.00 | 4,747.00 |
| 217 | Total 20.31 JVMP | 28,826.49 | 131,682.35 | 98,335.71 | 46,782.36 | 88,522.00 | 67,820.80 | 76.62 | 63,909.00 |
| 218 | 20.33 Vehicle Maintenance | | | | | | | | |
| 219 | Fuel Expense | | 276.89 | 333.98 | 298.82 | 287.00 | 144.00 | 50.17 | 315.00 |
| 220 | Repair | 434.02 | 176.71 | 18.52 | 109.50 | 363.00 | 446.70 | 123.06 | 434.00 |
| 221 | Vehicle Maintenance - Other | | | | 32.54 | | | | |
| 222 | Routine Maitnenace | | 153.91 | 99.14 | 17.52 | 225.00 | 16.32 | 7.25 | 225.00 |

| | | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2025 YTD | % of Budget | 2026 Proposed Budget Option Fee Changes |
|-----|-----------------------------------|-----------|------------|------------|------------|-------------|-----------|-------------|---|
| 223 | Total 20.33 Vehicle Maintenance | 434.02 | 607.51 | 451.64 | 458.38 | 875.00 | 607.02 | 69.37 | 974.00 |
| 224 | 20.34 Concession Expense | | 1,959.12 | 2,645.93 | 2,306.59 | 3,500.00 | 1,623.89 | 46.40 | 3,850.00 |
| 225 | 20.35 Sm Tools/Equip | 1,287.10 | 4,712.23 | 1,680.23 | 1,133.52 | 4,000.00 | 158.44 | 3.96 | 4,000.00 |
| 226 | Minor Purchases - Other | 466.09 | 974.75 | 1,469.56 | 840.19 | 0.00 | 6,733.30 | | |
| 227 | Total 576.20.30 Minor Purchases | 31,013.70 | 139,935.96 | 104,583.07 | 51,521.04 | 96,897.00 | 76,943.45 | 79.41 | 72,733.00 |
| 228 | 576.20.40 JVMPool Other Svcs | | | | | | | | |
| 229 | 20.41 Professional Services | | | | | | | | |
| 230 | ARC Classes & Fees | 566.00 | 3,997.00 | 2,841.00 | 4,704.66 | | | | 1,500.00 |
| 231 | Bank Fees | 354.91 | 543.16 | 770.82 | 179.65 | 650.00 | 3.05 | 0.47 | 650.00 |
| 232 | Computer Maintenance | 427.43 | 1,315.05 | 989.17 | 2,356.92 | 3,000.00 | 2,918.69 | 97.29 | 3,300.00 |
| 233 | Copy Machine Maint | 279.81 | 2,757.83 | 2,773.75 | 2,403.30 | 2,500.00 | 1,945.59 | 77.82 | 2,500.00 |
| 234 | Credit Card Processing | 8,712.68 | 13,280.42 | 18,036.55 | 20,894.43 | 13,899.00 | 9,614.80 | 69.18 | 16,142.00 |
| 235 | Dues & Memberships | 478.60 | 805.00 | 1,288.16 | 851.45 | 2,413.00 | 1,064.95 | 44.13 | 2,500.00 |
| 236 | Emp Background Checks | 289.99 | 361.50 | 804.00 | 708.00 | 900.00 | 236.78 | 26.31 | 1,000.00 |
| 237 | HVAC PMS | 8,252.45 | 5,453.22 | 10,247.61 | 4,990.85 | 10,035.00 | 7,546.18 | 75.20 | 10,035.00 |
| 238 | IT Service Contract | 4,430.31 | 5,556.06 | 5,924.19 | 10,695.63 | 11,118.00 | 9,078.07 | 81.65 | 11,118.00 |
| 239 | JVMP Landscape Maint | 2,520.70 | 1,786.30 | 1,066.84 | 2,000.00 | 2,000.00 | 7.00 | 0.35 | 2,500.00 |
| 240 | Legal | 8,935.00 | 1,564.00 | 18,769.50 | 21,720.00 | 10,000.00 | 1,287.00 | 12.87 | 10,000.00 |
| 241 | Payroll Processing | 8,689.77 | 9,242.32 | 9,130.86 | 14,865.47 | 11,712.00 | 9,435.26 | 80.56 | 3,600.00 |
| 242 | Pest Control | 189.49 | 538.18 | 606.00 | 544.96 | 600.00 | 454.53 | 75.76 | 648.00 |
| 243 | POS System | 1,540.00 | 18,175.50 | 2,756.40 | 14,716.40 | 13,689.00 | 14,668.24 | 107.15 | 16,189.00 |
| 244 | Roof Preventative Maintenance | | | 4,196.50 | 4,196.50 | 4,197.00 | 0.00 | 0.00 | 4,197.00 |
| 245 | Security System - Annual | 729.77 | 538.17 | 846.00 | 930.60 | 1,200.00 | 868.60 | 72.38 | 1,200.00 |
| 246 | Security System - Service Calls | | | 738.90 | | 949.00 | 948.86 | 99.99 | 1,000.00 |
| 247 | Storage Unit | 1,290.00 | 1,905.00 | 1,945.00 | 2,105.00 | 2,160.00 | 1,120.00 | 51.85 | 2,160.00 |
| 248 | Training Courses & Tuition | 6,098.00 | | 1,579.97 | 3,904.62 | 19,825.00 | 6,437.37 | 32.47 | 23,825.00 |
| 249 | Web Hosting | 274.26 | 226.76 | 241.13 | 335.16 | 350.00 | 344.87 | 98.53 | 350.00 |
| 250 | Total 20.41 Professional Services | 54,059.17 | 68,075.47 | 85,552.35 | 113,103.60 | 111,197.00 | 67,979.84 | 61.14 | 114,414.00 |

| | | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2025 YTD | % of Budget | 2026 Proposed Budget Option Fee Changes |
|-----|------------------------------------|------------|------------|------------|------------|--------------|------------|-------------|---|
| 251 | 20.42 Communication | | | | | | | | |
| 252 | Advertising | 2,368.90 | 2,601.95 | 12,211.26 | 147,628.43 | 15,000.00 | 11,463.02 | 76.42 | 18,000.00 |
| 253 | Email | 1,085.07 | | | | | | | |
| 254 | Email/Business Apps | | 1,351.02 | 2,003.96 | 13,128.88 | 13,400.00 | 2,804.78 | 20.93 | 16,750.00 |
| 255 | Internet Service | 2,100.68 | 2,536.31 | 2,303.05 | 3,711.44 | 3,900.00 | 3,911.72 | 100.30 | 3,900.00 |
| 256 | Phone Service | 3,012.73 | 2,531.39 | 2,811.30 | 3,010.31 | 3,184.00 | 2,122.97 | 66.68 | 3,186.00 |
| 257 | Postage | 128.15 | 66.84 | 99.70 | 212.67 | 300.00 | 96.40 | 32.13 | 300.00 |
| 258 | Text Service | 490.00 | | | | | | | |
| 259 | Virtual Meeting | 326.50 | 359.30 | 446.64 | 34.86 | | | | |
| 260 | Total 20.42 Communication | 9,512.03 | 9,446.71 | 19,875.91 | 37,726.59 | 35,784.00 | 20,398.89 | 57.01 | 42,136.00 |
| 261 | 20.43 Travel | 844.42 | 7.45 | 636.77 | | 2,200.00 | 365.12 | 16.60 | 2,200.00 |
| 262 | 20.46 Insurance | 96,337.18 | 52,546.79 | 105,943.74 | 125,012.13 | 150,015.00 | 138,829.90 | 92.54 | 166,596.00 |
| 263 | 20.47 Utilities | | | | | | | | |
| 264 | Boiler | 48,142.19 | 61,631.45 | 74,526.64 | 93,730.22 | 83,327.00 | 105,981.50 | 127.19 | 118,480.00 |
| 265 | Electricity | 37,018.56 | 44,111.17 | 49,890.78 | 53,054.67 | 53,885.00 | 46,881.10 | 87.00 | 63,008.00 |
| 266 | Garbage | 306.75 | 43.57 | 174.00 | 161.25 | 300.00 | 30.75 | 10.25 | 300.00 |
| 267 | Patron Water | 13,321.51 | 12,722.98 | 18,929.53 | 21,532.27 | 20,126.00 | 15,035.40 | 74.71 | 21,213.00 |
| 268 | Pool Water/Garbage | 11,559.33 | 19,194.32 | 16,871.65 | 12,997.00 | 13,908.00 | 8,820.06 | 63.42 | 14,659.00 |
| 269 | Spa Boiler | 5,273.90 | 7,939.48 | 8,820.45 | 8,458.77 | 10,583.00 | 8,754.80 | 82.73 | 12,805.00 |
| 270 | Total 20.47 Utilities | 115,622.24 | 145,642.97 | 169,213.05 | 189,934.18 | 182,129.00 | 185,503.61 | 101.85 | 230,465.00 |
| 271 | 20.48 NWPRD Repair & Maint | 274,040.86 | 257,137.38 | 50,303.66 | | | | | |
| 272 | Capital Expenses | | | | 23,119.69 | 468,000.00 | 7,979.25 | 1.71 | 91,000.00 |
| 273 | 20.48 NWPRD Repair & Maint - Other | | | | 23,246.06 | 72,000.00 | 20,072.79 | 27.88 | 75,600.00 |
| 274 | Total 20.48 NWPRD Repair & Maint | | | | 46,365.75 | 540,000.00 | 28,052.04 | 5.20 | 166,600.00 |
| 275 | 20.49 Miscellaneous | | | 5,050.00 | 22,926.85 | | | | |
| 276 | Total 576.20.40 JVMPool Other Svcs | 550,415.90 | 532,856.77 | 436,575.48 | 535,069.10 | 1,021,325.00 | 441,129.40 | 43.19 | 795,144.00 |
| 277 | 576.20.50 Intergovernmental | | | | | | | | |
| 278 | Audit | | | | 24,662.43 | | | | 20,000.00 |

| | | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2025 YTD | % of Budget | 2026 Proposed Budget Option Fee Changes |
|-----|-----------------------------------|-----------|-----------|-----------|-----------|-------------|-----------|-------------|---|
| 279 | Business Tax | 11,915.93 | 16,038.34 | 33,943.37 | 27,478.59 | | 3,342.54 | | |
| 280 | Clean Water Utility | 165.52 | 78.26 | 161.61 | 117.39 | 118.00 | 117.39 | 99.48 | 118.00 |
| 281 | Election services | | 11,737.42 | | 12,083.33 | 10,000.00 | 12,727.93 | 127.28 | 13,000.00 |
| 282 | Emp Adv Serv | 1,080.00 | | 1,080.00 | | 1,080.00 | 0.00 | 0.00 | |
| 283 | Gov't Service Fees | 105.00 | | | 5.00 | | 5.16 | | |
| 284 | Refunds | | | | | | | | |
| 285 | Patron Refund - Adult Soccer | | | 245.00 | | | | | |
| 286 | Patron Refund - ARC Babysitting | | | 375.00 | | | | | |
| 287 | Patron Refund- Basketball | | | 95.00 | 365.00 | | 510.00 | | |
| 288 | Patron Refund- Facility Rental | | | | | | 175.00 | | |
| 289 | Patron Refund - Kayak | | | 239.99 | 150.00 | | | | |
| 290 | Patron Refund - Parents Night Out | | | | 60.00 | | | | |
| 291 | Patron Refund - Pickleball | | | 700.00 | 15.50 | | | | |
| 292 | Patron Refund- Punch Card | | | 188.50 | | | 46.00 | | |
| 293 | Patron Refund-Pvt Swim Lessons | | | | 583.00 | | 351.00 | | |
| 294 | Patron Refund - Showers | | | | | | 747.00 | | |
| 295 | Patron Refund - STEAM Camp | | | | 490.00 | | 245.00 | | |
| 296 | Patron Refund - US Masters | | | | | | 795.80 | | |
| 297 | Patron Refund - Viewing Room | | | | | | 17.00 | | |
| 298 | Patron Refund OS Party | | | 135.00 | 140.00 | | 270.00 | | |
| 299 | Patron Refund Day Camp | | | 490.00 | 2,410.00 | | 2,130.00 | | |
| 300 | Patron Refund NFL Flag Football | | | 95.00 | 1,200.00 | | 100.00 | | |
| 301 | Patron Refund Open Swim | | | 25.00 | 15.00 | | | | |
| 302 | Patron Refund Swim Lessons | | | 240.00 | 1,542.00 | | 774.45 | | |
| 303 | Patron Refund - Volleyball | | | 95.00 | 1,140.00 | | | | |
| 304 | Patron Refund - Water Fitness | | | 42.60 | 36.65 | | | | |
| 305 | Refunds - Other | 3,836.00 | 3,295.00 | | | 8,500.00 | 0.00 | | |
| 306 | Total Refunds | 3,836.00 | 3,295.00 | 2,966.09 | 8,147.15 | 8,500.00 | 6,161.25 | 102.69 | |

| | | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2025 YTD | % of Budget | 2026 Proposed Budget Option Fee Changes |
|-----|--------------------------------------|-----------|-----------|-----------|-----------|-------------|-----------|-------------|---|
| 307 | Intergovernmental - Other | | | | 47.64 | | | | |
| 308 | Water Rec Facility Permit | 811.00 | 815.00 | 816.00 | 967.00 | 1,000.00 | 967.00 | 96.70 | 1,000.00 |
| 309 | Total 576.20.50 Intergovernmental | 17,913.45 | 31,964.02 | 38,967.07 | 73,508.53 | 20,698.00 | 23,321.27 | 112.65 | 34,118.00 |
| 310 | 576.80.00 General Parks | | | | | | | | |
| 311 | 576.80.33 Vehicle Maintenance | | | | | | | | |
| 312 | Fuel Expense | | 266.17 | 296.48 | 399.80 | 832.00 | 156.01 | 18.75 | 915.00 |
| 313 | Repair | 434.02 | | | 109.48 | 363.00 | 446.69 | 123.06 | 445.00 |
| 314 | Routine Maintenance | | 45.43 | | 41.35 | 225.00 | 16.32 | 7.25 | 247.00 |
| 315 | Total 576.80.33 Vehicle Maintenance | 434.02 | 311.60 | 296.48 | 550.63 | 1,420.00 | 619.02 | 43.59 | 1,607.00 |
| 316 | 576.80.35 Sm Tools/Equipment | 658.81 | 1,574.32 | 435.99 | 38.14 | 600.00 | 47.86 | 7.98 | 600.00 |
| 317 | 576.80.47 Utilities | | | | | | | | |
| 318 | CVP Water | 672.96 | 606.16 | 873.33 | 850.38 | 1,425.00 | 1,267.93 | 88.98 | 1,501.00 |
| 319 | Dump Fees | 709.00 | | | 168.00 | 200.00 | 0.00 | 0.00 | 200.00 |
| 320 | Garbage | 1,427.84 | 1,532.53 | 1,565.67 | 1,598.29 | 1,980.00 | 979.32 | 49.46 | 2,079.00 |
| 321 | Total 576.80.47 Utilities | 2,809.80 | 2,138.69 | 2,439.00 | 2,616.67 | 3,605.00 | 2,247.25 | 62.34 | 3,780.00 |
| 322 | 576.80.48 CVP Repair & Maint | | | | | | | | |
| 323 | Clover Valley Ball Fields | 200.00 | 26,780.43 | 2,743.90 | 3,645.64 | 10,000.00 | 2,549.72 | 25.50 | 1,500.00 |
| 324 | Clover Valley Dog Park | 3,348.41 | 11,982.16 | 6,204.17 | 1,652.12 | 3,750.00 | 1,131.20 | 30.17 | 1,000.00 |
| 325 | Volunteer Event Food | 440.95 | 32.78 | | | 0.00 | 29.12 | | |
| 326 | 576.80.48 CVP Repair & Maint - Other | 73.97 | | | | | | | |
| 327 | Total 576.80.48 CVP Repair & Maint | 4,063.33 | 38,795.37 | 8,948.07 | 52,697.76 | 13,750.00 | 3,710.04 | 26.98 | 2,500.00 |
| 328 | 80.40 Non Aquatic Rec Prog | | | | | | | | |
| 329 | Special Events/Programs | | 148.29 | 814.50 | 4,384.31 | 8,000.00 | 62.90 | 0.79 | 8,000.00 |
| 330 | Total 80.40 Non Aquatic Rec Prog | | 148.29 | | | 8,000.00 | 62.90 | 0.79 | 8,000.00 |
| 331 | 80.41 Professional Services | | | | | | | | |
| 332 | Landscape Maintenance | 4,456.10 | 4,676.30 | 3,264.00 | 544.00 | | 89.87 | | 500.00 |
| 333 | Legal | 210.00 | | | | | | | |

| | | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2025 YTD | % of Budget | 2026 Proposed Budget Option Fee Changes |
|-----|-----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------|---|
| 334 | Porta-Potty | 2,805.00 | 3,837.50 | 4,050.00 | 2,925.00 | 4,050.00 | 3,826.30 | 94.48 | 2,160.00 |
| 335 | Total 80.41 Professional Services | 7,471.10 | 8,513.80 | 7,314.00 | 3,469.00 | 4,050.00 | 3,916.17 | 96.70 | 2,660.00 |
| 336 | Total 576.80.00 General Parks | 15,437.06 | 51,482.07 | 20,248.04 | 16,356.51 | 31,425.00 | 10,603.24 | 33.74 | 19,147.00 |
| 337 | Total 576.20 NWPPRD Expenses | 1,071,327.59 | 1,413,528.50 | 1,401,491.70 | 1,489,054.29 | 2,273,002.00 | 1,155,570.90 | 50.90 | 2,159,293.00 |
| 338 | Total 570.00 RECREATION SERVICES | 1,072,186.93 | 1,468,214.75 | 1,452,092.20 | 1,538,235.22 | 2,388,689.00 | 1,205,309.62 | 50.51 | 2,265,267.00 |
| 339 | Reconciliation Discrepancies | | -21,239.52 | -1,574.69 | 100.09 | | -2,437.56 | | |
| 340 | Total Expense | 1,072,186.93 | 1,446,975.23 | 1,450,517.51 | 1,538,335.30 | 2,388,689.00 | 1,202,872.06 | 50.41 | 2,265,267.00 |
| 341 | Net Ordinary Income | 189,565.02 | 74,036.92 | 35,713.62 | -39,825.70 | -98,321.00 | -31,269.98 | 32.63 | -257,504.00 |
| 342 | Net Income | 189,565.02 | 74,036.92 | 35,713.62 | -39,825.70 | -98,321.00 | -31,269.98 | 32.63 | -257,504.00 |

Projected Fund Ending Balance 187,875.00

North Whidbey Pool, Park & Recreation District – 2026 Schedule of Fees

| Category | Activity / Facility | Current Resident Fee | Proposed Resident Fee | Current Non- Resident Fee | Proposed Non- Resident Fee | Notes |
|--|---|----------------------------|-----------------------------|------------------------------|----------------------------------|---|
| Single Session Admissions | Lap Swim | \$6 | \$7.25 | \$7 | \$9.00 | Per person, per session |
| Single Session Admissions | Water Aerobics & Volleyball | \$7 | \$8.50 | \$8 | \$10.75 | Per person, per session |
| Single Session Admissions | Open Swim | \$5 | \$6.00 | \$6 | \$7.50 | Children 2 and under free |
| Single Session Admissions | Tot Pool | \$5 | \$6.00 | \$6 | \$7.50 | Children 2 and under free |
| Punch Cards (10 Visits) | Lap Swim & Hot Tub/Sauna | \$51 | \$72.50 | \$59.50 | \$90.75 | 10 visits-can be shared |
| Punch Cards (10 Visits) | Water Aerobics & Water Volleyball | \$59.50 | \$85.00 | \$68 | \$107.50 | 10 visits-can be shared |
| Punch Cards (10 Visits) | Open Swim & Tot Pool | \$42.50 | \$60.00 | \$51 | \$75.00 | 10 visits-can be shared |
| Punch Cards (20 Uses) | Locker | | \$10 | | | 20 Uses-can be shared |
| Memberships | Basic (Monthly) | \$60 | \$72.00 | \$70 | \$90.00 | Includes lap, open swim, tot pool, hot tub, sauna |
| Memberships | Basic (Quarterly) | \$153 | \$183.75 | \$170 | \$229.75 | II |
| Memberships | Basic (Annual) | \$576 | \$691.25 | \$672 | \$864.00 | II |
| Memberships | Premium (Monthly) | \$70 | - | \$80 | - | Includes Basic + water aerobics & volleyball |
| Memberships | Premium (Quarterly) | \$179 | - | \$204 | - | II |
| Memberships | Premium (Annual) | \$672 | - | \$768 | - | II |
| Swim Lessons / Classes 30 minute | Group Swim Lessons | 12.25* | \$15.00 | 18.38* | 18.38* | Fee depends on session length/resident status |
| Swim Lessons / Classes 45 minute | Group Swim Lessons | 18.38* | \$18.75 | 27.57* | \$22.98 | Fee depends on session length/resident status |
| Swim Lessons / Classes 1 hour | Group Swim Lessons | 24.5* | \$30.00 | 36.75* | 36.75* | Fee depends on session length/resident status |
| Oak Harbor Elementary Swim Class Lessons- 3 weeks- 6 lessons | PE Swim Class Lessons | | \$73.50 | | | need to attend Oak Harbor Elementary |
| Oak Harbor Elementary Swim Class Lessons-4 weeks 8 lessons | PE Swim Class Lessons | | \$85 | | | need to attend Oak Harbor Elementary |
| Swim Lessons - 4 lessons | Private Lesson 30 minutes | \$168 | \$202 | \$252 | \$253 | |
| Refund / Cancellation | Program/Class Cancellation | I | ı | _ | _ | Refund/credit through first lesson; medical prorate- less \$5.00 admin fee |
| Rentals | Lockers | \$0.50 | \$0.50 | | | |
| Rentals & Parties | Full Facility Private Pool Rental/Swim Party | \$300.00 | \$360.00 | \$300.00 | \$450.00 | 90 minutes, includes 25 guests; extra guest fee applies |
| Rentals & Parties | Full Facility Private Pool Rental/Swim Party | \$50.00 | \$60.00 | \$50.00 | \$75.00 | extra guest fee, applies after the 25 guest limi - adds 25 more guests. Can go up to deck limit of 176 |
| Rentals & Parties | Open Swim Pool Party | \$140.00 | \$168.00 | \$140.00 | \$210.00 | Scheduled durling any open swim, includes party room & 25 guests |
| Rentals & Parties | Open Swim Pool Party extra person | \$5.00 | \$6.00 | \$6.00 | \$7.50 | extra guest fee, applys after the 25 guest limit |

| Rentals & Parties | Viewing Room | \$17.00 | \$20.50 | \$17.00 | \$25.75 | Hourly rate for viewing room rental |
|------------------------|---|------------------------------------|--------------|---------------|---|--|
| Rentals | Lane Rental | \$17.00 | \$20.50 | \$17.00 | \$25.75 | Hourly rate for lane rental; charged per lane, per hour. |
| Refund/Cancellation | Pool Rental/Party Cancellation | - | - | - | - | ≥14 days: full refund; <14 days: 50% refund |
| Category | Activity / Facility | | Current Fe | e/Proposed Fe | ee | Notes |
| Youth Programs/Leagues | Basketball | | \$135 | | \$149 | Per person, per session |
| Youth Programs/Leagues | Camp Trail Blaze | | \$305 per we | ek | \$305.00 | Per person, per session |
| Youth Programs/Leagues | Flag Football | | \$120 | | \$120 | Per person, per session |
| Youth Programs/Leagues | Volleyball | | \$115 | | \$127 | Per person, per session |
| Youth Programs/Leagues | Steam Camp | | \$250 per we | ek | \$250.00 | Per person, per session |
| Youth Programs/Leagues | Digital Art Class | | - | | \$30.00 | Per person, per session |
| Youth Programs/Leagues | Track & Field Day | - | | \$25.00 | Per person, pre-registered, includes t-shirt, ages 5+ | |
| Youth Programs/Leagues | Track & Field Day | - | | \$5.00 | Drop-in, does not include t-shirt, ages 5+ | |
| Youth Programs/Leagues | Track & Field Day | - | | NC | No charge for ages 4 and under; can still order t-shirt for fee if desired. | |
| Youth Programs/Leagues | Spring Pickleball Camp | | - | | \$60.00 | Per person, per session |
| Youth Programs/Leagues | Late Fee | \$15 per youth league registration | | \$15.00 | Additional charge applied to youth sports registrations submitted after the standard registration deadline and only if there is room. | |
| MWR Lap Swim | active duty, reservists, and active duty family members only | \$6 | | \$6 | Paid by MWR-required to show id for each and every admission | |
| MWR Open Swim | active duty, reservists, and active duty family members only | \$5 | | \$5 | Paid by MWR-required to show id for each and every admission | |
| PRT | active duty & reservists-including proctor, observer, and swimmer | \$6 | | \$6 | Paid by MWR-required to show id for each and every admission, and required to make a reservation | |

All prices are listed per person, reservation, rental, or registration.

During the summer, we continue the regular monthly sessions and add optional two-week morning sessions, held Monday through Thursday each week. If a holiday shortens any session, the total fee is pro-rated according to the per-class rate.

We do not offer multi-child discounts-scholarships are available through the Island County HIYI Program. Additional scholarship options may be available through other resources.

^{*}Group Swim Lessons are offered year-round in monthly sessions with eight classes per session.

^{*}Proposed rates do not include sales tax.

Proposed rates are based on program committee meeting; these will be presented by the program committee at the next regular meeting. They reflect a 20% increase for resident. Non-residents rates are 25% greater than resident rates.

Commissioner Communication

| 10. Item: | Regular Meet | ing Called to Order | ſ | | |
|-------------|------------------------------------|--|------------------------|--|---|
| M | eeting Date: 1 | November 20, 2025 | ; | | |
| Pı | resented By: (| Chair | | | |
| *7 | This section for | r staff use | | | |
| | _ | | | rk, and Recreation Distric r at a.m. or p.m. | |
| | Roll Call resented By: (| Chair | | | |
| This secti | on for staff use | 2 | | | |
| Com. Kra | ner, Com | . Larsen, Com. | Witmer, Com. Harts | mann, Com. Guy | |
| 12. Item: | Public Comm | ent | | | |
| Pı | resented By: (| Chair | | | |
| po co | olicies, and/or onsider, but no | issues affecting our t to comment. Anyo | District. The BOC take | ems listed on the agenda, es this time to listen and nent please let us know. P thank you." | |
| 13. Item: | Consent Ager | nda Announcement | | | |
| M | eeting Date: 1 | November 20, 2025 | ; | | |
| Pı | resented By: (| Chair | | | |
| left on the | Consent Agen | da may not be disc | ussed when the Consen | horter and more efficient. t Agenda comes before th l of a Consent Agenda ite | e |
| BK | BL | JW | MH | DG | |
| Item Remo | oved: | | | | |
| (**the req | uest does not i | require a second or | • | in item is removed, it need nsideration of the consen | |

Commissioner Communication

| 14. Item | : Consent Age | nda Approval | | |
|-----------|------------------|--|--|---|
| P | resented By: | Chair | | |
| a | . Minutes: | | | |
| | ii. 10.2 | 5.25 Regular Mee 3.25 Regular Me .25 Budget Work | | |
| b | . Vouchers & | Payroll | | |
| | i. Expense | Vouchers #s 1 | 0958-10985 \$43,021.75 | |
| | ii. Payroll: | | \$65,685.72 | |
| | iii. DOR | | \$1,950.02 | |
| | TOTAL | .: | \$110,657.49 | |
| c. | Amended Vo | oucher Report fi | rom October 23, 2025, m | eeting. |
| | | | s to individual voucher am no changes to individual v | ounts. Corrected to reflect a coucher amounts. |
| Recomm | ended Motio | n: I move to appr | rove the Consent Agenda a | as presented. |
| This sect | tion is for staf | fuse | | |
| Motion _ | <i>J JJ</i> | 2 nd | Discussion: Yes/N | No |
| Vote: Y/ | N/AB | | | |
| BK | BL | JW | MH | DG |
| | | | | |



BOARD OF COMMISSIONERS REGULAR MEETING

John Vanderzicht Memorial Pool 85 Southeast Jerome Street, Oak Harbor, WA 98277 Thursday, September 25, 2025 6:00 PM

- 1. MEETING CALLED TO ORDER at 6:00pm.
- 2. ROLL CALL: Commissioners Guy, Larsen, Witmer, and Hartmann were present. Commissioner Kraner was excused, but was present for the last half of the meeting.
- 3. **PUBLIC COMMENTS:** There were no public comments.
- **4. CONSENT AGENDA ANNOUNCEMENT:** There were no changes to the consent agenda.
- **5. CONSENT AGENDA ITEMS:** Comm. Guy made a motion to approve the consent agenda as presented. Comm. Witmer seconded the motion and it was approved unanimously with no discussion.
 - a. Minutes: 9.25.25 Regular Meeting Minutes
 - b. Vouchers and Payroll:

i. Expense Voucher #'s 10886-10922 \$50,391.30
 ii. Payroll \$96,673.12
 iii. DOR \$3,328.43
 Total: \$150,392.85

6. STAFF REPORTS: ED Cochran presented staff updates with the business manager and the maintenance manager. Announced next meeting was a Capital Plan Budget Workshop on 11/3 @6:00PM. Other upcoming events are the OHHS trunk-or-treat event on 10/25 and The Main Street trick-or-treat

event on 10/31

7. COMMITTEE REPORTS:

- **a. Budget Committee:** Comm. Guy gave update regarding the budget appendix.
- **b. Program Committee:** Comm. Witmer gave update on programs.
- c. Bylaws Committee: Comm Hartmann to presented on changes made to the Business and Standing Rules. Minor changes were made, and Comm. Guy motioned to approve the B&S Rules as amended. Comm. Witmer seconded, and the motion carried unanimously with no discussion.

8. UNFINISHED BUSINESS:

a. Pizza with the Board: BM Millang presented on recommendations for a staff appreciation day to happen in November.

b. Contract Approval: CivicPlus/GIS: BM Millang presented on the contract and amendments for GIS integration. Comm. Guy motioned to approve the contract as presented. Comm. Witmer seconded the motion, and it was approved unanimously with no discussion.

9. NEW BUSINESS:

- a. Social Security and Retirement: ED Cochran presented on some research BM Millang will prepare a presentation regarding Section 218 Coverage.
- b. **Contract Approval: MWR:** ED Cochran presented on the contract between MWR and the district and summarized any changes. Comm. Guy made a motion to approve, and that motion was withdrawn due to a miscommunication of the contact name. Comm. Guy motioned to approve the award and execution of contract NAFREG-25-M-0075 in support of Morale, Welfare, and Recreation (MWR) operations, with all terms and conditions as presented. Comm. Witmer seconded the motion. Comm. Kraner recused herself. The motion was approved.
- c. Oak Harbor Chamber of Commerce 2026 Sponsorships: ED Cochran presented on the different sponsorship opportunities at Chamber of Commerce.
- d. **Employee of the month:** ED Cochran presented on the employee of the month.
- **10. EXECUTIVE SESSION:** The Board is entering into executive session pursuant to RCW42.30.110 for a period of 15 minutes, until 6:57pm. BOC Chair Larsen called the meeting back to order at 6:57pm. No action taken.
- 11. ACTION ITEM/REVIEW: 1 ACTION ITEM
 - a. ED Cochran to send out calendar invited for the 11/3 budget workshop.
- **12. FINAL BOARD COMMENTS:** Comms Guy, Witmer, Larsen and Kraner made comments.
- **13. NEXT MEETING:** Budget Workshop, October 9, 2025, 6:00 p.m. at the John Vanderzicht Memorial Pool
- 14. ADJOURNMENT: The meeting adjourned at 7:04pm by BOC Chair Larsen.

| Α | ttest: | |
|---------|-----------------|---|
| — Bi | l Larsen, Chair | - |
| _ D | ate | - |



BOARD OF COMMISSIONERS REGULAR MEETING

John Vanderzicht Memorial Pool 85 Southeast Jerome Street, Oak Harbor, WA 98277 Thursday, October 23, 2025 6:00 PM

- 1. MEETING CALLED TO ORDER at 6:00pm.
- **2. ROLL CALL:** Commissioners Guy, Witmer, and Larsen were present. Commissioners Hartmann and Larsen were absent.
- 3. **PUBLIC COMMENTS:** There were no public comments.
- **4. CONSENT AGENDA ANNOUNCEMENT:** There were no changes to the consent agenda.
- **5. CONSENT AGENDA ITEMS:** Comm. Guy made a motion to approve the consent agenda as presented. Comm. Kraner seconded the motion, and it was approved unanimously with no discussion.
 - a. Minutes:
 - i. 8.28.25 Regular Meeting Minutes
 - ii. 9.25.25 Regular Meeting Minutes
 - iii. 10.9.25 Budget Workshop Minutes
 - b. Vouchers and Payroll:

| | | Takalı | ¢140 207 75 |
|------|---------------------------------|--------|-------------|
| iii. | DOR | | \$1,852.06 |
| ii. | Payroll | | \$65,118.20 |
| i. | Expense Voucher #'s 10923-1095/ | | \$43,426.29 |

Total: \$140,396.75

- **6. STAFF REPORTS:** ED Cochran presented staff updates with the business manager and the maintenance manager.
- 7. COMMITTEE REPORTS:
 - a. Budget Committee: None.
 - **b. Program Committee:** There was an announced rescheduling of the program committee meeting for October 29.
 - c. Bylaws Committee: None.
- 8. UNFINISHED BUSINESS:
 - **a. Pizza with the Board:** BM Millang presented on setting the date for 11/15.
- 9. NEW BUSINESS:
 - **a. American Red Cross Contract:** Comm Guy motioned to approve the Licensed Training Agreement from Red Cross as presented. Comm Kraner seconded the motion, and it was approved with no discussion.
 - b. **Tara Dunford Engagement Letter:** ED Cochran presented information for a financial consultant. Comm Guy motioned to approve engaging

the financial consultant, Tara Dunford, to review our district's finance procedures and provide recommendations for improvement, with funding to come from the unspent portion of the legal fees budget. Comm Kraner seconded the motion, and it was approved unanimously with no further discussion.

- **c. Job Description:** ED Cochran presented the updated job descriptions. Comm Guy motioned to approve the job descriptions. Comm Kraner seconded and it was approved unanimously with no further discussion.
- d. Pool Chemical Purchase Approval: MM Cochran presented on the cost of pool chemicals needed. Comm Guy motioned to approve the reallocation of twenty thousand dollars (\$20,000) from the NWPPRD Repair and Maintenance Budget Line to the Pool Chemical Budget Line. Comm Kraner seconded the motion, and it was approved unanimously with no further discussion.
- **e. Employee of the month:** BM Millang presented on the employee of the month.
- 10. EXECUTIVE SESSION: None.
- 11. ACTION ITEM/REVIEW: 3 ACTION ITEMS
 - a. ED Cochran to send out emails to confirm Comm Hartmann and Larsen availability for 11/15
 - b. Have Rec Coord. Send out the times the TUSCPAC volunteers will be at the facilities.
 - c. Edit the minutes from the MWR contract to reflect that Comm Kraner recused herself from the vote.
- **12. FINAL BOARD COMMENTS:** Comm Witmer Kraner made a comment to correct the MWR contract.
- **13. NEXT MEETING:** Budget Workshop, Monday, November 3, 2025, 6:00 p.m. at the John Vanderzicht Memorial Pool
- 14. ADJOURNMENT: The meeting adjourned at 6:25pm by BOC Vice-Chair Witmer.

| Attest: | | | |
|--------------------|--|--|--|
| Bill Larsen, Chair | | | |
| Date | | | |



BOARD OF COMMISSIONERS WORKSHOP

John Vanderzicht Memorial Pool 85 Southeast Jerome Street, Oak Harbor, WA 98277 Monday, November 3, 2025 6:00 PM

- 1. MEETING CALLED TO ORDER at 6:00pm.
- 2. ROLL CALL: Comms. Larsen, Kraner, Guy, Witmer and Hartmann were present.
- **3. 2026 BUDGET REVIEW:** ED Cochran presented on the 2026 budget with BM Millang. No action was taken.
- 4. BUDGET APPENDIX REVIEW
- 5. ACTION ITEMS: None
- **6. NEXT MEETING:** Regular Meeting on November 20, 2025, at 6:00 p.m. at the John Vanderzicht Memorial Pool.
- 7. ADJOURNMENT: The meeting was adjourned by BOC Chair Larsen at 6:48 p.m.

| Attest: | |
|--------------------|--|
| Bill Larsen, Chair | |
| Date | |

| County War | rant # | Processed: | Dist. Voucher # | Amount | | |
|---|--|-----------------------------|--|----------------------------|--|--|
| 675580-675 | 583 | 10.15.2025 | 10958-10964 | \$ 6,028.36 | | |
| 675904-675 | 909 | 10.22.2025 | 10965-10973 | \$17,557.92 | | |
| 676266-6762 | 274 | 10.29.2025 | 10974-10985 | \$19,435.47 | | |
| | | | | \$43,021.75 | | |
| • | oll Processing Fee, L&I Ti f Revenue Transfer | ransfers from M & O Acc | count to Payroll Account of | \$65,685.72 \$ 1,950.02 | | |
| Total of Voucher #s 10958-10985, Payroll Transfer (Including Payroll Processing Fee and L&I) & Dept. of Revenue Transfer \$110,65 | | | | | | |
| TO: | Island County Auditors | | | | | |
| FROM: North Whidbey Pool, Park, and Recreation District, Board of Commissioners | | | | | | |
| SUBJECT: | SUBJECT: Voucher Certification / Payroll Transfer and Approval | | | | | |
| and those expe | • | certified as required by R | ng Officer as required by R CW 42.24.090, have been r | · | | |
| | e the Board, by a (unanimounded in the above list. | us, majority) vote, does ap | oprove review of those vouc | hers and Payroll | | |
| APPROVED | November 20, 2025 | | | | | |
| Brit Kraner, C | Commissioner | - | | | | |
| Bill Larsen, C | Bill Larsen, Commissioner | | | | | |
| Jaemee Witme | er, Commissioner | - | | | | |
| Melissa Hartn | nann, Commissioner | - | | | | |

David Guy, Commissioner

North Whidbey Pool, Park & Recreation District Voucher Report October 2025

| Date | Num | Name | Memo Memo | Amount |
|------------|-------|---------------------------------------|------------------------------|-----------|
| Oct 25 | | | - | |
| 10/09/2025 | 10958 | 4000489 R2 City of Oak Harbor Utiliti | Pool Water | 706.35 |
| 10/09/2025 | 10959 | 4000489 R2 City of Oak Harbor Utiliti | Patron Water | 1,955.06 |
| 10/09/2025 | 10960 | 4000489 R2 City of Oak Harbor Utiliti | CVP Water | 39.38 |
| 10/09/2025 | 10961 | 4000496 R2 Colonial | Insurance Benefits | 1,422.27 |
| 10/09/2025 | 10962 | 5002140R2 Pacific Grace Tax & Acc | Payroll Processing 2025-09 | 575.00 |
| 10/09/2025 | 10963 | 5007369 R1 Whidbey Tech Solutions | IT Monthly Service Agreement | 1,304.19 |
| 10/09/2025 | 10964 | 5007369 R1 Whidbey Tech Solutions | Ethernet Cable | 26.11 |
| 10/16/2025 | 10965 | 4000136 R1 Canon Financial Service | Copy Machine Lease | 156.71 |
| 10/16/2025 | 10966 | 4000470 R1 Cascade Natural Gas | Gas: Pool | 8,014.96 |
| 10/16/2025 | 10967 | 4000470 R1 Cascade Natural Gas | Gas: Spa, Lk Rm,Ofc, Lobby | 661.76 |
| 10/16/2025 | 10968 | 4000705 R1 Puget Sound Energy | Electric Bill | 4,287.61 |
| 10/16/2025 | 10969 | 4000897 R1 Airgas USA, LLC | CO2 Food Grade Micro Bulk P | 3,522.42 |
| 10/16/2025 | 10970 | 4000897 R1 Airgas USA, LLC | CO2 Food Grade Micro Bulk HT | 582.69 |
| 10/16/2025 | 10971 | 4000897 R1 Airgas USA, LLC | Cylinder Rental HT | 220.18 |
| 10/16/2025 | 10972 | 4001129 R1 Electronic Business Ma | Copy Machine Usage | 107.77 |
| 10/16/2025 | 10973 | 4001460 R1 Bay City Supply | Bowl Cleaner | 3.82 |
| 10/22/2025 | 10974 | 4000034 GCF Backflow Services | Backflow Test CVP | 120.79 |
| 10/22/2025 | 10975 | 4000437R1 Barron Heating Air Condi | Boiler Service | 553.13 |
| 10/22/2025 | 10976 | 4000496 R2 Colonial | Insurance Benefits | 1,422.27 |
| 10/22/2025 | 10977 | 5003014 Scotties Plumbing & Repair | CVP Water Project | 3,700.79 |
| 10/22/2025 | 10978 | 4000793 R4 Visa | J Cochran CC | 2,667.69 |
| 10/22/2025 | 10979 | 4000793 R4 Visa | M Cochran CC | 3,453.66 |
| 10/22/2025 | 10980 | 4000793 R4 Visa | J Millang CC | 1,943.86 |
| 10/22/2025 | 10981 | 4000897 R1 Airgas USA, LLC | CO2 Food Grade Micro Bulk | 1,819.41 |
| 10/22/2025 | 10982 | 4001071 R1 Julie Millang | Cell Phone July-Sept 2025 | 180.00 |
| 10/22/2025 | 10983 | 4001071 R1 Julie Millang | Binders | 32.61 |
| 10/22/2025 | 10984 | 4001735 R1 Kaiser Permanente | Insurance Benefits | 3,411.26 |
| 10/22/2025 | 10985 | 9603664 Patron | Patron Refund VB | 130.00 |
| 10/30/2025 | 10986 | 4000136 R1 Canon Financial Service | Copy Machine Lease | 156.71 |
| 10/30/2025 | 10987 | 4000489 R2 City of Oak Harbor Utiliti | Pool Water | 763.75 |
| 10/30/2025 | 10988 | 4000489 R2 City of Oak Harbor Utiliti | Patron Water | 1,884.36 |
| 10/30/2025 | 10989 | 4000489 R2 City of Oak Harbor Utiliti | CVP Water | 39.38 |
| 10/30/2025 | 10990 | 5007369 R1 Whidbey Tech Solutions | Computer Work Virtual PC | 869.73 |
| 10/30/2025 | 10991 | 4001460 R1 Bay City Supply | Cleaning Supplies | 452.69 |
| Oct 25 | | | | 47,188.37 |

| County Wa | rrant # | Processed: | Dist. Voucher # | Amount |
|---------------|---|------------------------------|----------------------------|---------------------------------------|
| 673654-673 | 3657 | 09.03.2025 | 10923-10926 | \$ 2,894.23 |
| 673914-673 | 3920 | 09.10.2025 | 10927-10934 | \$ 6,188.87 |
| 674209-674216 | | 09.17.2025 | 10935-10945 | \$ 9,122.58 |
| 674700-674 | 1709 | 09.24.2025 | 10946-10957 | \$ 25,220.81 |
| | | | | \$ 43,426.49 |
| | roll Processing Fee, L&I T of Revenue Transfer | Fransfers from M & O Aco | count to Payroll Account o | of \$65,118.20 \$ 1,852.06 |
| | cher #s 10923-10957, asfer (Including Payroll Pr | ocessing Fee and L&I) & | Dept. of Revenue Transfe | |
| TO: | Island County Auditors | | | \$110,396.75 |
| FROM: | North Whidbey Pool, Par | k, and Recreation District | , Board of Commissioners | |
| SUBJECT: | Voucher Certification / P | ayroll Transfer and Appro | val | |
| and those ex | d Payroll Transfers audited pense reimbursement claims has been made available to | s certified as required by F | | · · · · · · · · · · · · · · · · · · · |
| | te the Board, by a (unanimo | ous, majority) vote, does a | pprove review of those vou | ichers and Payroll |
| APPROVED | November 20, 2025 | | | |
| Brit Kraner, | Commissioner | _ | | |
| Bill Larsen, | Commissioner | _ | | |
| Jaemee Witn | ner, Commissioner | _ | | |
| Melissa Hart | mann, Commissioner | _ | | |
| David Guy, (| Commissioner | _ | | |

15. Item: Staff Reports

Meeting Date: November 20, 2025

Presented By: ED Cochran

The Patron Comments and Suggestions for November 2025 Board Meeting:

Patron: Kate Matwychuk

Account: Y

Form of Complaint: Comment Card Date of Complaint: 10.18.2025

Activity: N/A

<u>Complaint:</u> Seems as though there are many repairs needed and more accumulate without being fixed. Women's shower, ADA door, suit spinner, murky water today... It's a little embarrassing when I bring guests and frustrating to see things not being addressed. ADA compliance should prioritize those repairs.

Follow up:

• Jay emailed the patron with an update on the status of each project, the response is below. "Thanks for your detailed response. Sounds like it's current a "perfect storm" of delays and hard-to-find parts. I have experience with those suit spinners and agree they can be a real pain and are subject to abuse by users. Glad to hear you have another on order, and I was happy to see the return of one today, though I guess it still needs to be hooked up.

I would like to say that I have been a heavy pool user--I've lived in a variety of states, been a swimmer all my life and have periodically worked as a lifeguard myself when younger--and I have been impressed by the staff at the pool. So, I'm not entirely dissatisfied or grumpy! I do appreciate the attentiveness, professionalism and friendliness of all the staff I've encountered at the pool.

That being said, I do wish house cleaning was a little more detail-oriented. The locker rooms are often pretty gross, with visible mildew/mold growing on the walls nearest the floor and the hair traps often full of hair. While I understand someone can't monitor these spaces all the time, when I arrive in the early morning for the first lap swim of the day, I do expect/hope the locker room to be clean.

Thanks for listening and for your thoughtful, detailed response to my initial comment. I do appreciate that you are actively working to resolve these issues."

Patron: Glenna Beckley

Account: Y

Form of Complaint: Comment Card Date of Complaint: 10.24.2025



Activity: N/A

<u>Complaint:</u> The women's showers desperately need repair. Very few of the shower heads work. Do you have any plans for repairs or upgrades?

Follow up: Jay sent an email letting her know we confirmed that our plumbers, who were contacted last month, are scheduled to repair the shower heads on the 19th of this month. Their appointment was reconfirmed this week, and no delays are expected. Ms. Beckley responded, thanking us for the reply.

Patron: Elaine Graham

Account: Y

Form of Complaint: Comment Card Date of Complaint: 10.30.2025

Activity: Aerobics

Complaint: Looking forward to the new clock installation. (When?)

Follow up: Forward to Mitch. Installed clock the next day!

Patron: Pam Mckee

Account: Y

Form of Complaint: Comment Card Date of Complaint: 11.07.2025

Activity: Aerobics

<u>Complaint:</u> It is not ok for men to be in the women's locker room. Women should not be forced to see naked men, or men at all, in our locker rom. Please do not allow men in the women's locker room. It has happened multiple times. When I first started coming to the pool I was assured this would not happen.

- Follow up: Jay spoke with Miss McKee and explained that state law requires us to allow patrons to use the locker rooms that align with their gender identity.
- She also informed her that we offer alternative accommodations, including:
 - o The staff locker room
 - o A handicap-accessible restroom
 - o The deck locker room
- Jay noted that we receive various types of complaints, not only about transgender women
 using the locker rooms, but also from parents concerned about anyone being undressed in
 shared spaces.
- She emphasized that we are listening to these concerns and are actively exploring renovation options to address privacy issues for all patrons.

Action Items/Review 6.27.24 Regular Meeting

C. Kraner can provide the program committee with a proposal for diving board installation that includes cost and process.



Action Items/Review 3.27.25 Regular Meeting

Add bereavement line to budget for full-time, non-exempt. This line item requires a budget adjustment, which will be included in a short list of changes for the May meeting. Budget committee postponed May meeting, changes delayed.

Action Items/Review 4.24.25 Regular Meeting

C. Hartmann to complete survey

Action Items/Review 10.23.25 Regular Meeting

ED Cochran to send out emails to confirm Comm Hartmann and Larsen availability for 11/15

Have Rec Coord. Send out the times the TUSCPAC volunteers will be at the facilities.

Edit the minutes from the MWR contract to reflect that Comm Kraner recused herself from the vote.

Recreation Coordinator

- TUSCPAC COMREL went well, and they are thankful we were able to provide them with the opportunity. I have already discussed with them and Mitch that when other small projects come up, we will ask them for extra (willing) hands. Some are also willing to help out during our next maintenance shutdown.
- Youth Volleyball concluded on 11/8.
- We received a lot of positive feedback around the timing of the season; will aim to have it on a similar timeline next year.
- Early Bird Registration for Youth Basketball closes 11/30.
- Flyers going out to preschools to increase 3–4-year-old registrations. The flyer also includes hiring and swim lesson info.
- I will be working with Julie to create online forms to help streamline some employee paperwork with the goal to roll them out at the start of the year.

Maintenance Manager

- Repairs to three toilets and 2 sinks in the locker rooms.
- Light cleaning of the roof and gutters at JVMP.
- Repairs to robot pool vacuum unit power source.
- Assist with Navy Volunteer Day preparation and supervision.
- Wrap up of volunteer projects unfinished, shed/ trail and shed pad.
- Assist and attend Halloween activities.
- Replacement of several burned-out receptacles and fuses.



Client Service Specialist Coordinator

- During October, we attended two Halloween community events.
 - o The first was the Spook Harbor Trunk or Treat at the OHHS parking lot. It was rainy, but successful!
 - o The second was the Oak Harbor Main Street Association "Safe Treats, No Tricks" event. Also, rainy and windy, but a great time!
- We officially ended our "Safety-First Friday" series on our social media page, but more content is in the works!
- On November 3rd we began our Great Pumpkin Coloring Contest and our Harvest Splash Food Drive!
 - o Coloring Contest: 5 finished pumpkins, with more on the way!
 - o Food Drive: Week 1 had 151 items donated!
 - ☐ Staff who wish to can commit to swimming 25 meters for each item donated. So far Ashleigh, Di, Carolyn, Lila, and Leylah have volunteered, but more may be joining!

October Attendance:

| Times | Lap Swim | Tot Pool | Open Swim | Aerobics | Volleyball |
|----------------|-------------|-------------|--------------|----------|------------|
| 6:00 a.m. | 201 | | | | |
| 7:00 a.m. | 160 | 4 | | | |
| 8:00 a.m. | 167 | 8 | | 117 | |
| 9:00 a.m. | 139 | 21 | | 348 | |
| 10/10:30 a.m. | 195 | 62 | | | 131 |
| 11:00 a.m. | 221 | 38 | | | |
| 12:00 p.m. | 126 | 10 | 24 | 35 | |
| 1/2 p.m. | | | 447 | | |
| 3:00 p.m. | 8 | | | | |
| 4:00 p.m. | | | 8* | | |
| 5:00 p.m. | 101 | 36 | | | |
| 6/6:30 p.m. | 61 | 12 | | 118 | |
| 7/7:30 p.m. | 122 | 5 | 418 | | |
| 8/9:00 p.m. | | | | | |
| Event Totals | 1501 | 196 | 889 | 618 | 131 |
| Monthly Total: | 3335 | | | | |

*= 104 additional MWR patrons for flag football open swim



Business Manager

- Continuing to hire and onboard new staff for the upcoming lifeguard course.
- Hiring new recreation aides for swim lesson program.
- Swim lesson recreation aides will have the opportunity to certify when we offer the WSI class in 2026.
- Met with Tara Dunford for review of cash receipting and other financial reporting questions.
- Tara provided streamlined templates for revenue and expenditure GL codes.
- Springbrook received an updated employee list for payroll setup.
- Springbrook does not foresee an issue with being able to run payroll in January after Pacific Grace is closed.
- Provided requested information to Department of Retirement Systems for the optional social security for employees with a 7.5% or greater retirement contribution.
- Have followed up with DRS, still waiting for necessary documents.
- Attended an Employment Law Update webinar on 11.13.
- There are changes to rules for paid sick leave, paid family medical leave, and hiring processes.
- Impacts to the District of these new rules will be shared after further review.

646 - NO WHID POOL PARK REC MAINT

| Cash Balanc | ce at 9/30/2025 | | | | 209,828.47 |
|--------------------------|---|----------------------------|----------------------|--------------|-------------|
| 10/02/2025 | ISLAND COUNTY T NWPP&R MAINT C | WB | 0.00 | 11,844.16 | |
| 10/10/2025 | ISLAND COUNTY T NWPP&R MAINT C | WB | 0.00 | 26,227.00 | |
| 10/16/2025 | ISLAND COUNTY T NWPP&R MAINT C | WB | 0.00 | 6,039.88 | |
| 10/23/2025 | ISLAND COUNTY T NWPP&R MAINT C | WB | 0.00 | 7,510.10 | |
| 10/30/2025 | ISLAND COUNTY T NWPP&R MAINT C | WB | 0.00 | 5,690.35 | |
| 10/31/2025 | OCT 25 PROP TAX DISTRIBUTION | | 0.00 | 516,176.45 | |
| | Revenue Total | | 0.00 | 573,487.94 | 573,487.94 |
| 10/14/2025 | NWPP&R PAYROLL | | 33,417.87 | 0.00 | |
| 10/15/2025 | COLONIAL LIFE & NO WHIDBEY POO | KY 00675581 | 1,422.27 | 0.00 | |
| 10/15/2025 | CITY OF OAK HAR NO WHIDBEY POO | KY 00675580 | 706.35 | 0.00 | |
| 10/15/2025 | CITY OF OAK HAR NO WHIDBEY POO | KY 00675580 | 1,955.06 | 0.00 | |
| 10/15/2025 | CITY OF OAK HAR NO WHIDBEY POO | KY 00675580 | 39.38 | 0.00 | |
| 10/15/2025 | PACIFIC GRACE T NO WHIDBEY POO | KY 00675582 | 575.00 | 0.00 | |
| 10/15/2025 | WHIDBEY TECH SO NO WHIDBEY POO | KY 00675583 | 26.11 | 0.00 | |
| 10/15/2025 | WHIDBEY TECH SO NO WHIDBEY POO | KY 00675583 | 1,304.19 | 0.00 | |
| 10/22/2025 | PUGET SOUND ENE NO WHIDBEY POO | KY 00675909 | 4,287.61 | 0.00 | |
| 10/22/2025 | CASCADE NATURAL NO WHIDBEY POO | KY 00675907 | 8,014.96 | 0.00 | |
| 10/22/2025 | CASCADE NATURAL NO WHIDBEY POO | KY 00675907 | 661.76 | 0.00 | |
| 10/22/2025 | BAY CITY SUPPLY NO WHIDBEY POO | KY 00675905 | 3.82 | 0.00 | |
| 10/22/2025 | CANON FINANCIAL NO WHIDBEY POO | KY 00675906 | 156.71 | 0.00 | |
| 10/22/2025 | AIRGAS INC. NO WHIDBEY POOL PA | KY 00675904 | 220.18 | 0.00 | |
| 10/22/2025 | AIRGAS INC. NO WHIDBEY POOL PA | KY 00675904 | 3,522.42 | 0.00 | |
| 10/22/2025 | AIRGAS INC. NO WHIDBEY POOL PA | KY 00675904 | 582.69 | 0.00 | |
| 10/22/2025 | ELECTRONIC BUSI NO WHIDBEY POO | KY 00675908 | 107.77 | 0.00 | |
| 10/29/2025 | PATRON NO WHIDBEY POOL DARK | KY 00676270 | 130.00 | 0.00 | |
| 10/29/2025 | VISA INC NO WHIDBEY POOL PARK VISA INC NO WHIDBEY POOL PARK | KY 00676274 | 2,667.69 | 0.00 | |
| 10/29/2025 10/29/2025 | VISA INC NO WHIDBEY POOL PARK | KY 00676274 KY 00676274 | 1,943.86 | 0.00 0.00 | |
| 10/29/2025 | KAISER FOUNDATI NO WHIDBEY POO | KY 00676274 KY 00676271 | 3,453.66 3,411.26 | 0.00 | |
| 10/29/2025 | MILLANG, JULIE NO WHIDBEY POOL | KY 00676271 KY 00676272 | 180.00 | 0.00 | |
| 10/29/2025 | MILLANG, JULIE NO WHIDBEY POOL | KY 00076272 KY 00676272 | 32.61 | 0.00 | |
| 10/29/2025 | BARON HEATING & NO WHIDBEY POO | KY 00676267 | 553.13 | 0.00 | |
| 10/29/2025 | GCF BACKFLOW SE NO WHIDBEY POO | KY 00676269 | 120.79 | 0.00 | |
| 10/29/2025 | SCOTTIES PLUMIN NO WHIDBEY POO | KY 00676273 | 3,700.79 | 0.00 | |
| 10/29/2025 | COLONIAL LIFE & NO WHIDBEY POO | KY 00676268 | 1,422.27 | 0.00 | |
| 10/29/2025 | AIRGAS INC. NO WHIDBEY POOL PA | KY 00676266 | 1,819.41 | 0.00 | |
| 10/29/2025 | MILLANG, JULIE NO WHIDBEY POOL | KY 00674214 | 0.00 | 180.00 | |
| 10/29/2025 | MILLANG, JULIE NO WHIDBEY POOL | KY 00674214 | 0.00 | 321.25 | |
| 10/29/2025 | BUILDERS EXCHAN NO WHIDBEY POO | KY 00670755 | 0.00 | 575.00 | |
| 10/29/2025 | CHRISTIAN TOWIN NO WHIDBEY POO | KY 00662072 | 0.00 | 202.93 | |
| 10/29/2025 | NWPP&R DOR | | 1,950.02 | 0.00 | |
| 10/30/2025 | NWPP&R PAYROLL | | 32,267.85 | 0.00 | |
| | Expenditure Total | | 110,657.49 | 1,279.18 | -109,378.31 |
| Ending Cash | n Balance | | Calcu | lated Total | 673,938.10 |
| | | | | Book Total | 673,938.10 |
| | | | | Difference | 0.00 |

648 - NO WHID POOL PARK REC BOND

| Cash Baland | ce at 9/30/2025 | | | 19.81 |
|-------------|---|------------------|--------------|-------|
| 10/31/2025 | ICTIP INV INTEREST - OCT 2025 Revenue Total | 0.00 | 0.65 0.65 | 0.65 |
| Ending Cas | h Balance | Calculated Total | | 20.46 |
| | | Во | ok Total | 20.46 |
| | | Di | fference | 0.00 |

649 - NO WHID POOL PARK REC RESERVE

| Cash Balance at 9/30/2025 | | | 53,259.34 |
|---|-------|----------------------|-----------|
| 10/31/2025 ICTIP INV INTERE Revenue Tota | 0.00 | 1,558.08 1,558.08 | 1,558.08 |
| Ending Cash Balance | Calcu | Calculated Total | |
| | | Book Total | 54,817.42 |
| | | Difference | 0.00 |

788 - NO WHID POOL PARK REC CAPITAL

| Cash Balanc | e at 9/30/2025 | | | 67.33 |
|-------------|---|------------------|----------------|-------|
| 10/31/2025 | ICTIP INV INTEREST - OCT 2025 Revenue Total | 0.00 | 23.95 23.95 | 23.95 |
| Ending Cash | n Balance | Calculated Total | | 91.28 |
| | | Во | ok Total | 91.28 |
| | | Di | fference | 0.00 |



Participants - Earning Allocat Selected Cash/Checking Activity October 1, 2025 - October 31, 2025

PARTICIPANT

| Balance | |
|---------|--|
| 230.40 | |
| 230.40 | |

Page 1

| Investmen | t# Fund | Current Rate | Transaction Date | Deposits | Withdrawals | Interest Received | Balance |
|------------|---------------------------|-----------------|---------------------|----------|-------------|-------------------|------------|
| 648 | 648 | | | | | | 230.40 |
| | | 3.327 | 10/01/2025 | | | 0.63 | 230.40 |
| | | 3.322 | 10/01/2025 | | | | 230.40 |
| Sub | btotal and Ending Balance | 3.322 | | 0.00 | 0.00 | 0.63 | 230.40 |
| 649 | 649 | | | | | | 551,055.34 |
| | | 3.329 | 10/01/2025 | | | 1,507.64 | 551,055.34 |
| | | 3.329 | 10/01/2025 | | | | 551,055.34 |
| Sub | btotal and Ending Balance | 3.329 | | 0.00 | 0.00 | 1,507.64 | 551,055.34 |
| 788 | 788 | | | | | | 8,470.65 |
| | | 3.329 | 10/01/2025 | | | 23.18 | 8,470.65 |
| | | 3.329 | 10/01/2025 | | | | 8,470.65 |
| Sub | btotal and Ending Balance | 3.329 | | 0.00 | 0.00 | 23.18 | 8,470.65 |
| Totals and | d Ending Balance for PA | RTICIPA | NT | 0.00 | 0.00 | 1,531.45 | 559,756.39 |



13 T 363 00000 R EM AO
ISLAND COUNTY TREASURER
N WHIDBEY PARK & RECREATION DIST PAYROLL
PO BOX 699
COUPEVILLE WA 98239-0699

Questions or comments?
Call our Key Business Resource Center
1-888-KEY4BIZ (1-888-539-4249)
Dial 711 for TTY/TRS

| Public Transaction Analysis Interest ISLAND COUNTY TREASURER N WHIDBEY PARK & RECREATION DIST PAYROLL | | |
|---|---------------------------|-------------|
| | Beginning balance 9-30-25 | \$65,543.27 |
| | 2 Additions | +65,685.72 |
| | 4 Subtractions | -61,221.70 |
| | Ending balance 10-31-25 | \$70,007.29 |

Additions

| Transfers Date | Serial # | Source | | | |
|----------------|----------|-----------|----------------------|------|-------------|
| 10-14 | | Trf Fr | DDA 0000473631001525 | 4731 | \$33,417.87 |
| 10-30 | | Trf Fr | DDA 0000473631001525 | 4731 | 32,267.85 |
| | | Total add | litions | | \$65,685,72 |

Subtractions

| Withdrawals Date Ser | rial # Location | |
|----------------------|----------------------------|-------------|
| 10-3 | Irs Usataxpymt | \$5,742.78 |
| 10-14 | Intuit Payroll Squickbooks | 25,133.90 |
| 10-15 | Irs Usataxpymt | 6,108.54 |
| 10-30 | Intuit Payroll Squickbooks | 24,236.48 |
| | Total subtractions | \$61,221.70 |

Interest earned

Current Interest Rate variable
Number of days this statement period 31

Fees and

charges See your Account Analysis statement for details.



PO Box 1578 I Olympia, WA 98507

| Statement Start | 10-01-2025 |
|-----------------|------------|
| Statement End | 10-31-2025 |
| Account Number | |
| Page | 1 of 4 |

NORTH WHIDBEY POOL PARK & RECREATION DIS 85 SE JEROME ST OAK HARBOR WA 98277-3770



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| PUBLIC NOW CHECKING Account No. | | | | | | | | | | |
|-------------------------------------|--------|-------------------------|----|----------------------------|-----------|----------------------------|---|-------------------------------|----------|---------------------------------|
| | Intere | st Rate 0.02% | Ar | nnual Perc | entage Yi | eld Earned 0.02% | | Intere | est Paid | YTD: \$1.33 |
| Beginning Balance \$11,808.20 | + | Deposits \$49,516.04 | + | Interest Paid \$0.12 | - | Withdrawals \$58,480.99 | - | Service Charges \$12.00 | = | Ending Balance \$2,831.37 |

Deposit and Withdrawal totals include paid transactions only

| DEPOSITS AND OTHER CREDITS | | | |
|----------------------------|--|--------|--|
| Posted Date | Transaction Detail | Amount | |
| 10/01/25 | External Deposit BANKCARD - SETTLEMENT 628044000466460 | 434.00 | |
| 10/01/25 | Deposit | 24.10 | |
| 10/01/25 | Deposit | 52.00 | |
| 10/01/25 | Deposit | 19.50 | |
| 10/01/25 | Deposit | 33.50 | |
| 10/01/25 | Deposit | 121.00 | |
| 10/01/25 | Deposit | 137.75 | |
| 10/01/25 | Deposit | 75.50 | |
| 10/01/25 | Deposit | 182.56 | |
| 10/01/25 | Deposit | 28.25 | |



| Account Number | Page |
|----------------|--------|
| | 2 of 4 |

Statement Start Date: 10-01-2025 Statement End Date: 10-31-2025

DEPOSITS AND OTHER CREDITS

| Posted Date | Transaction Detail | Amount |
|-------------|---|----------|
| 10/01/25 | Deposit | 42.75 |
| 10/01/25 | Deposit | 188.00 |
| 10/01/25 | Deposit | 84.50 |
| 10/01/25 | Deposit | 50.05 |
| 10/01/25 | Deposit | 394.00 |
| 10/01/25 | Deposit | 246.50 |
| 10/02/25 | External Deposit BANKCARD - SETTLEMENT 628044000466460 | 623.00 |
| 10/03/25 | External Deposit CNI MLLNGTN DET EFT 100225 EFT04 - EFT PAYMNT ISA*00*NV *00*NV *ZZ*NV *ZZ*NV *251002*1 | 5,858.00 |
| 10/03/25 | External Deposit BANKCARD - SETTLEMENT 628044000466460 | 5,234.00 |
| 10/06/25 | External Deposit BANKCARD - SETTLEMENT 628044000466460 | 986.75 |
| 10/06/25 | External Deposit BANKCARD - SETTLEMENT 628044000466460 | 1,557.00 |
| 10/06/25 | External Deposit BANKCARD - SETTLEMENT 628044000466460 | 4,003.25 |
| 10/06/25 | Deposit | 95.50 |
| 10/06/25 | Deposit | 63.00 |
| 10/06/25 | Deposit | 27.00 |
| 10/06/25 | Deposit | 27.00 |
| 10/06/25 | Deposit | 36.00 |
| 10/07/25 | External Deposit BANKCARD - SETTLEMENT 628044000466460 | 3,061.00 |
| 10/08/25 | External Deposit BANKCARD - SETTLEMENT 628044000466460 | 2,839.25 |
| 10/09/25 | External Deposit BANKCARD - SETTLEMENT 628044000466460 | 1,907.75 |
| 10/10/25 | External Deposit BANKCARD - SETTLEMENT 628044000466460 | 340.75 |
| 10/10/25 | Deposit | 60.75 |
| 10/10/25 | Deposit | 122.50 |
| 10/10/25 | Deposit | 78.50 |
| 10/10/25 | Deposit | 26.50 |
| 10/14/25 | External Deposit BANKCARD - SETTLEMENT 628044000466460 | 801.25 |
| 10/14/25 | External Deposit BANKCARD - SETTLEMENT 628044000466460 | 874.00 |
| 10/14/25 | External Deposit BANKCARD - SETTLEMENT 628044000466460 | 1,401.00 |
| 10/14/25 | External Deposit BANKCARD - SETTLEMENT 628044000466460 | 1,869.00 |
| 10/15/25 | External Deposit BANKCARD - SETTLEMENT 628044000466460 | 465.63 |
| 10/16/25 | External Deposit BANKCARD - SETTLEMENT 628044000466460 | 1,611.00 |
| 10/16/25 | Deposit | 123.60 |
| 10/16/25 | Deposit | 31.50 |
| 10/16/25 | Deposit | 16.50 |
| | | |



| Account Number | Page |
|----------------|--------|
| | 3 of 4 |

Statement Start Date: 10-01-2025 10-31-2025 Statement End Date:

| DEPOSITS A | ND OTHER | CREDITS |
|------------|----------|---------|
|------------|----------|---------|

| Posted Date | Transaction Detail | Amount |
|-------------|--|----------|
| 10/16/25 | Deposit | 209.25 |
| 10/16/25 | Deposit | 111.50 |
| 10/16/25 | Deposit | 72.50 |
| 10/17/25 | External Deposit BANKCARD - SETTLEMENT 628044000466460 | 1,085.50 |
| 10/20/25 | External Deposit BANKCARD - SETTLEMENT 628044000466460 | 533.50 |
| 10/20/25 | External Deposit BANKCARD - SETTLEMENT 628044000466460 | 760.75 |
| 10/20/25 | External Deposit BANKCARD - SETTLEMENT 628044000466460 | 931.25 |
| 10/21/25 | External Deposit BANKCARD - SETTLEMENT 628044000466460 | 976.00 |
| 10/22/25 | External Deposit BANKCARD - SETTLEMENT 628044000466460 | 1,047.25 |
| 10/23/25 | External Deposit BANKCARD - SETTLEMENT 628044000466460 | 529.25 |
| 10/23/25 | Deposit | 79.50 |
| 10/23/25 | Deposit | 77.75 |
| 10/23/25 | Deposit | 183.50 |
| 10/23/25 | Deposit | 42.00 |
| 10/23/25 | Deposit | 50.25 |
| 10/23/25 | Deposit | 84.85 |
| 10/23/25 | Deposit | 82.00 |
| 10/24/25 | External Deposit BANKCARD - SETTLEMENT 628044000466460 | 357.00 |
| 10/27/25 | External Deposit BANKCARD - SETTLEMENT 628044000466460 | 378.00 |
| 10/27/25 | External Deposit BANKCARD - SETTLEMENT 628044000466460 | 889.50 |
| 10/27/25 | External Deposit BANKCARD - SETTLEMENT 628044000466460 | 1,061.00 |
| 10/28/25 | External Deposit BANKCARD - SETTLEMENT 628044000466460 | 568.00 |
| 10/29/25 | External Deposit BANKCARD - SETTLEMENT 628044000466460 | 1,307.75 |
| 10/30/25 | External Deposit BANKCARD - SETTLEMENT 628044000466460 | 1,211.25 |
| 10/31/25 | External Deposit BANKCARD - SETTLEMENT 628044000466460 | 632.00 |
| 10/31/25 | Credit Interest | 0.12 |

WITHDRAWALS AND OTHER DEBITS

| Posted Date | Transaction Detail | Amount |
|-------------|---|-----------|
| 10/01/25 | External Withdrawal BANKCARD - MTHLY FEES 628044000466460 | 1,078.00 |
| 10/02/25 | Withdrawal NWPP AND REC | 11,844.16 |
| 10/02/25 | External Withdrawal AUTHNET GATEWAY - BILLING 143469792 | 91.50 |
| 10/10/25 | Withdrawal NWPP AND REC | 26,227.00 |
| 10/16/25 | Withdrawal NWPP AND REC | 6,039.88 |
| 10/23/25 | Withdrawal NWPP AND REC | 7,510.10 |



| Account Number | Page |
|----------------|--------|
| | 4 of 4 |

Statement Start Date: 10-01-2025 Statement End Date: 10-31-2025

| | WITHDRAWALS AND OTHER DEBITS | | | | |
|-------------|------------------------------|----------|--|--|--|
| Posted Date | Transaction Detail | Amount | | | |
| 10/30/25 | Withdrawal NWPP AND REC | 5,690.35 | | | |
| 10/31/25 | Monthly Maintenance Fee | 12.00 | | | |

DAILY BALANCE SUMMARY

| Date | Balance | Date | Balance | Date | Balance |
|-------|-----------|-------|----------|-------|----------|
| 10/01 | 12,844.16 | 10/14 | 6,574.25 | 10/24 | 2,486.10 |
| 10/02 | 1,531.50 | 10/15 | 7,039.88 | 10/27 | 4,814.60 |
| 10/03 | 12,623.50 | 10/16 | 3,175.85 | 10/28 | 5,382.60 |
| 10/06 | 19,419.00 | 10/17 | 4,261.35 | 10/29 | 6,690.35 |
| 10/07 | 22,480.00 | 10/20 | 6,486.85 | 10/30 | 2,211.25 |
| 10/08 | 25,319.25 | 10/21 | 7,462.85 | 10/31 | 2,831.37 |
| 10/09 | 27,227.00 | 10/22 | 8,510.10 | | |
| 10/10 | 1,629.00 | 10/23 | 2,129.10 | | |

| Summary of Overdraft and Returned Item Fees | | | | |
|---|--------------------------|-----------------------|--|--|
| | Total For This Period | Total Year-To-Date | | |
| Total Overdraft Fees | \$0.00 | \$0.00 | | |
| Total Returned Item Fees | \$0.00 | \$0.00 | | |

Visa Credit Card Reconciliation Later phythesis as negative uniones, in adde below,

Card Holder: Jay Cochran

Billing Cycle: 09.30.2025

| Date | Merchant Name | Am | cunt | Receipt Attached | Description |
|-----------|--------------------------------|----|----------|------------------|---------------------------------|
| 09.02.202 | 25 Make Stickers | \$ | 386.48 | x | District Logo Stickers |
| 09.04.203 | 25 Homphrey Sign Co | | 246,34 | x | Military Appreciation Picnic |
| 09.05.202 | 25 Amazon | \$ | 4.35 | x | Video |
| 09.09.202 | lá Nextiva | 5 | 265.26 | x | Telephone Service |
| 08.27.203 | 25 Paddle | \$ | (36.00) | ı x | Refund |
| 08,27,202 | 25 Visa | 8 | 36,00 | x | Visa Fraud Transaction Roversal |
| 09.25.202 | 25 Dept of Enterprise Services | \$ | 1,500.00 | x | EAP |
| 09.25.202 | 25 Nextiva | S | 265.26 | * | Telephone Service |

s 2,667,69

Date Signature
10, 22, 2025 Live Mellians

Gl 18/24/15

HERITAGE BANK

JAMIE COCHRAN N WHIDBEY PARK AND REC Account Number: #### #### 8481

Page 1 of 3



SCOR=CARD

Bonus Points Available 19,172

| Summary of | Account Activ | vity |
|------------------------|---------------|--------------|
| Previous Balance | | \$ 4,332.25 |
| Payments | - | \$4,296.25 - |
| Other Credits | - | \$72.00 - |
| Other Debits | + | \$36.00 |
| Purchases | + | \$2,667.69 |
| Cash Advances | + | \$0.00 |
| Balance Transfers | + | \$0.00 |
| Fees Charged | + | \$0.00 |
| Interest Charged | + | \$0.00 |
| NEW BALANCE | AT ALLEY | \$ 2,667.69 |
| Credit Limit | | \$10,000.00 |
| Available Credit | | \$7,332.31 |
| Available Cash | | \$7,332.31 |
| Amount Disputed | | \$0.00 |
| Statement Closing Date | | 09/30/25 |
| Days in Billing Cycle | | 30 |

Account Inquiries

Call us at: (800) 615-1161 Lost or Stolen Card: (727) 570-4881

Write us at PO BOX 31675, TAMPA, FL 33631-3675

Payment Summary

NEW BALANCE

MINIMUM PAYMENT

PAYMENT DUE DATE

\$2,667.69

\$54.00 10/25/2025

NOTE: Grace period to avoid a finance charge on purchases, pay entire new balance by payment due date. Finance charge accrues on cash advances until paid and will be billed on your next statement.

Important Information About Your Account

WE MAY REPORT INFORMATION ABOUT YOUR ACCOUNT TO CREDIT BUREAUS. LATE PAYMENTS, MISSED PAYMENTS, OR OTHER DEFAULTS ON YOUR ACCOUNT MAY BE REFLECTED ON YOUR CREDIT REPORT.

DON'T MISS YOUR CHANCE TO SCOREBIG! TOP PRIZE IS 1,500,000 BONUS POINTS. SIMPLY USE YOUR CARD TO MAKE QUALIFYING PURCHASES AND EARN ADDITIONAL ENTRIES BETWEEN 8/1 AND 10/31/25. VISIT HTTPS://INFO.SCORECARDREWARDS.COM/SCOREBIG FOR OFFICIAL RULES AND MORE INFORMATION.

| Trans Date | Post Date | Plan Name | Reference Number | Description | Amount |
|------------|-----------|-----------|-------------------------|--|-------------|
| 09/03 | 09/04 | PBUS01 | 24692165246107000645003 | MAKESTICKERS.COM 800-347-2744 IL | \$386.48 |
| 09/04 | 09/05 | PBUS01 | 24692165247108390423703 | IN *WHIDBEY SIGN CO. LLC 360-7202015 WA | \$246.34 |
| 09/06 | 09/07 | PBUS01 | 24692165249109523888299 | Prime Video *HE36X8MI3 888-802-3080 WA | \$4.35 |
| 09/09 | 09/10 | PBUS01 | 24906415252238179365883 | NEXTIVA SERVICE 800-9834289 AZ | \$265.26 |
| 08/27 | 09/12 | PBUS01 | 71234505255000255490012 | MISC CREDIT ADJ RETAIL | \$36.00- |
| 08/27 | 09/14 | | 74388865255124227538967 | CREDIT VOUCHER PADDLE.NET* COOLORS New York NY | \$36.00- |
| 08/27 | 09/19 | PBUS01 | 70002405262777262940016 | TRFR FRAUD TRANSACTION | \$36.00 |
| 09/19 | 09/23 | | 73190605265555265100038 | PAYMENT - THANK YOU TACOMA WA | \$4,296.25- |
| 09/25 | 09/26 | PBUS01 | 24240525269492858029375 | EPT OF ENTERPRISE SERVI 360-407-2237 WA | \$1,500.00 |



JAMIE COCHRAN

N WHIDBEY PARK AND REC

Account Number: #### #### 8481

Statement Closing Date: September 30, 2025

| Trans Date | Post Date | Plan Name | Reference Number | Description | 1 | Amount |
|------------|-----------|-----------|-------------------------|---|-----|--------|
| 09/25 | 09/26 | PBUS01 | 24906415268239412406924 | NEXTIVA SERVICE 800-9834289 AZ | \$2 | 265.26 |
| | | | | ees | | |
| | | | | TOTAL FEES FOR THIS PERIOD | \$ | 0.00 |
| | | | | | | |
| | | | Interes | et Charged | | |
| | | | Interes | st Charged TOTAL INTEREST FOR THIS PERIOD | \$ | 0.00 |
| | | | | | \$ | 0.00 |
| | | | | TOTAL INTEREST FOR THIS PERIOD | \$ | 0.00 |

Additional Information About Your Account

MANAGE YOUR CARD ACCOUNT ONLINE. IT'S FREE! IT'S EASY! SIMPLY GO TO WWW.MYCARDSTATEMENT.COM AND ENROLL IN OUR ONLINE SERVICE. YOU CAN REVIEW ACCOUNT INFORMATION, TRACK SPENDING, SET ALERT NOTIFICATIONS, DOWNLOAD FILES, AND MUCH MORE. MANAGING YOUR ACCOUNT IS FAST, SECURE AND EASY WITH MYCARDSTATEMENT.COM. ENROLL TODAY!

| ScoreCard B | onus Points Info | rmation as of 09/2 | 9/2025 | | |
|-------------|----------------------|--------------------|--------------------|--------------------|-------------------|
| SCOR=CARD | Beginning Balance | Points Earned | Points Adjusted | Points Redeemed | Ending Balance |
| | 16,193 | 2,979 | 0 | 0 | 19,172 |

| Plan Name | Plan Description | ICM ¹ | Balance Subject to Interest Rate | Periodic Rate ² | Annual Percentage Rate (APR) ³ | Interest Charge |
|---------------------------------|---------------------|------------------|-------------------------------------|-------------------------------|--|--------------------|
| Purchases PBUS01 001 Cash | PURCHASE | Е | \$0.00 | 1.10416% (M) | 13.2500% (V) | \$0.00 |
| CBUS01 001 | CASH | Α | \$0.00 \$3,624.85 | 1.50000% (M) | 18.0000% | \$0.00 \$0.00 |

¹ ICM Interest Charge Method: See reverse side of Page 1 for explanation.

² Periodic Rate (M) = Monthly (D) = Daily

³ Your Annual Percentage Rate (APR) is the annual interest rate on your account.

⁽V) = Variable Rate. If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary.

| Date | Merchant Name | Amount | Receipt Attached | Description | |
|----------|---------------|----------------|------------------|---------------------------------------|--|
| 09.04.25 | AMAZON | \$31.60 | x | Military Approation, Games | |
| 09.04.25 | ACE | \$32.34 | x | Batteries for wall Clocks | |
| 09.03.25 | HOME DEPOT | \$99.78 | x | Tools and supplies for Military Games | |
| 09.09.25 | OREILY"S | <u>\$32.69</u> | | Truck Repair | |
| 09.11.25 | AABACO | \$70.90 | x | Reagents | |
| 09.12.25 | POOLGEEK | \$265.92 | . х | Pool Chemicals | |
| 09.15.25 | COSTCO | \$21798 | . х | Computer Plan X2 | |
| 09.17.25 | COSTCO | \$2,212.66 | x | Laptop X2 | |
| 09,23.25 | MARINA POOL | \$230.42 | x | Robot Vac Parts | |
| 09.24.25 | EXTRACTOR CO | \$\$137.25 | x | Suit Spinner Repair | |
| 09.23.25 | HOME DEPOT | \$122.12 | x | Vowing Room Board Mtg. Equipment. | |
| | | | x | | |
| | | | x | | |
| | | | × | | |

Date Signature 10-18-25 dulie Millage

00 192425

HERITAGE BANK

Days in Billing Cycle

MITCHELL COCHRAN

Account Number: #### #### ### 2595
Page 1 of 3



Bonus Points Available 7.575

| Summary of Account Activity | | | | | | |
|-----------------------------|---|-------------|--|--|--|--|
| Previous Balance | | \$ 33.09 | | | | |
| Payments | - | \$33.09 | | | | |
| Other Credits | - | \$0.00 | | | | |
| Other Debits | + | \$0.00 | | | | |
| Purchases | + | \$3,453.66 | | | | |
| Cash Advances | + | \$0.00 | | | | |
| Balance Transfers | + | \$0.00 | | | | |
| Fees Charged | + | \$0.00 | | | | |
| Interest Charged | + | \$0.00 | | | | |
| NEW BALANCE | | \$ 3,453.66 | | | | |
| Credit Limit | | \$5,000.00 | | | | |
| Available Credit | | \$1,546.34 | | | | |
| Available Cash | | \$1,546.34 | | | | |
| Amount Disputed | | \$0.00 | | | | |
| Statement Closing Date | | 09/30/25 | | | | |

Account Inquiries

707

SCOR=CARD

Call us at: (800) 615-1161 Lost or Stolen Card: (727) 570-4881

Write us at PO BOX 31675, TAMPA, FL 33631-3675

Payment Summary

NEW BALANCE

\$3,453.66

MINIMUM PAYMENT

\$70.00

PAYMENT DUE DATE

10/25/2025

NOTE: Grace period to avoid a finance charge on purchases, pay entire new balance by payment due date. Finance charge accrues on cash advances until paid and will be billed on your next statement.

Important Information About Your Account

WE MAY REPORT INFORMATION ABOUT YOUR ACCOUNT TO CREDIT BUREAUS. LATE PAYMENTS, MISSED PAYMENTS, OR OTHER DEFAULTS ON YOUR ACCOUNT MAY BE REFLECTED ON YOUR CREDIT REPORT.

30

NOW YOU HAVE EVEN MORE REDEMPTION POWER! VISIT WWW.SCORECARDREWARDS.COM AND CHECK OUT ALL THE EXCITING BRAND-NAME MERCHANDISE AND TRAVEL AWARDS. SCORECARD...BECAUSE LIFE SHOULD BE REWARDING!

DON'T MISS YOUR CHANCE TO SCOREBIG! TOP PRIZE IS 1,500,000 BONUS POINTS. SIMPLY USE YOUR CARD TO MAKE QUALIFYING PURCHASES AND EARN ADDITIONAL ENTRIES BETWEEN 8/1 AND 10/31/25. VISIT HTTPS://INFO.SCORECARDREWARDS.COM/SCOREBIG FOR OFFICIAL RULES AND MORE INFORMATION.

| Trans Date | Post Date | Plan Name | Reference Number | Description | Amount |
|------------|-----------|-----------|-------------------------|---|------------|
| 09/04 | 09/04 | PBUS01 | 24011345247100048199738 | AMAZON MARK* PU3D442F3 AMAZON.COM/MA WA | \$31.60 |
| 09/04 | 09/05 | PBUS01 | 24801975248468125013040 | OAK HARBOR ACE HARDWARE OAK HARBOR WA | \$32.34 |
| 09/03 | 09/05 | PBUS01 | 24692165247108052376058 | THE HOME DEPOT 8563 OAK HARBOR WA | \$99.78 |
| 09/09 | 09/10 | PBUS01 | 24431055253204345977420 | O'REILLY 2532 OAK HARBOR WA | \$32.69 |
| 09/11 | 09/12 | PBUS01 | 24011345255100033125952 | SP AABACO STORE AABACO.COM FL | \$70.90 |
| 09/12 | 09/14 | PBUS01 | 24492165256100013340406 | SP POOL GEEK INC. POOLGEEK.COM MI | \$265.92 |
| 09/15 | 09/16 | PBUS01 | 24692165258108322154281 | 64 WW COSTCO COM 800-955-2292 WA | \$217.98 |
| 09/17 | 09/17 | PBUS01 | 24692165260109398625309 | WWW COSTCO COM 800-955-2292 WA | \$2,212.66 |

PLEASE DETACH COUPON AND RETURN PAYMENT USING THE ENCLOSED ENVELOPE - ALLOW UP TO 7 DAYS FOR RECEIPT



MITCHELL COCHRAN

N WHIDBEY PARK AND REC

Account Number: #### #### #### 2595

Statement Closing Date: September 30, 2025

| Trans Date | Post Date | Plan Name | Reference Number | Description | | | Amount | | |
|------------|-----------|-----------|--|------------------------------------|-------------|----------|----------|--|--|
| 09/19 | 09/22 | | 73190605265555265100269 | PAYMENT - THANK YOU | TACOMA WA | \$33.09- | | | |
| 09/23 | 09/25 | PBUS01 | 4426295267030038393739 Marina Pool, Spa, and Pat 303-985-0077 CO | | | | \$230.42 | | |
| 09/24 | 09/25 | PBUS01 | 24692165267103495168944 IN *EXTRACTOR CORPORATION 847-7423532 IL | | | | \$137.25 | | |
| 09/23 | 09/25 | PBUS01 | 24943015267010185167991 | THE HOME DEPOT #8563 OAK HARBOR WA | | | \$122.12 | | |
| | | | | Fees | | | | | |
| | | | TOTAL FEES FOR THIS PERIOD | | | | 0.00 | | |
| | | | Interes | st Charged | | | | | |
| | | | | TOTAL INTEREST FOR | THIS PERIOD | \$ | 0.00 | | |
| | | | 2025 Total | s Year To Date | | | | | |
| | | | Total Fees Charged in 2025 | \$ 0 | .00 | | | | |
| | | | Total Interest Charged in 202 | 25 \$0 | .00 | | | | |

Additional Information About Your Account

MANAGE YOUR CARD ACCOUNT ONLINE. IT'S FREE! IT'S EASY! SIMPLY GO TO WWW.MYCARDSTATEMENT.COM AND ENROLL IN OUR ONLINE SERVICE. YOU CAN REVIEW ACCOUNT INFORMATION, TRACK SPENDING, SET ALERT NOTIFICATIONS, DOWNLOAD FILES, AND MUCH MORE. MANAGING YOUR ACCOUNT IS FAST, SECURE AND EASY WITH MYCARDSTATEMENT.COM. ENROLL TODAY!

| ScoreCard B | onus Points Info | rmation as of 09/2 | 9/2025 | | |
|-------------|----------------------|--------------------|--------------------|--------------------|-------------------|
| SCOR=CARD | Beginning Balance | Points Earned | Points Adjusted | Points Redeemed | Ending Balance |
| | 4,082 | 3,493 | 0 | 0 | 7,575 |

| Plan Name | Plan Description | ICM ¹ | Balance Subject to Interest Rate | Periodic Rate ² | Annual Percentage Rate (APR) ³ | Interest Charge |
|--------------|---------------------|------------------|-------------------------------------|---|--|--------------------|
| Purchases | | | | *************************************** | | |
| PBUS01 001 | PURCHASE | E | \$0.00 | 1.10416% (M) | 13.2500% (V) | \$0.00 |
| Cash | | | | | A CONTRACTOR OF THE CONTRACTOR | |
| CBUS01 001 | CASH | Α | \$0.00 | 1.50000% (M) | 18.0000% | \$0.00 |
| TOTAL | | | \$1,620.80 | | | \$0.00 |

¹ ICM Interest Charge Method: See reverse side of Page 1 for explanation.

² Periodic Rate (M) = Monthly (D) = Daily

³ Your Annual Percentage Rate (APR) is the annual interest rate on your account.

⁽V) = Variable Rate. If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary.

| Date | Merchant Name | Ame | ount | Receipt Attached | Description |
|-----------|---------------------------|-----|----------|------------------|------------------------------|
| 09.01.202 | 5 eSoft Planner/PPC | \$ | 140.00 | X | POS |
| 08.29.202 | 5 Amazon | 8 | 98.62 | a a | Toner |
| 09.02.202 | 5 Amazon | \$ | 43.57 | x | Copy Paper |
| 09.03.202 | 5 Island Thrift | S | 19.60 | A. | Military Appreciation Picnic |
| 09.03.202 | 5 Amazon | \$ | 74.99 | x | Military Approclation Picnic |
| 09.03.202 | 5 USPS | 5 | 180,96 | × × | Postage Stamps |
| 09.02.202 | 5 Amazon | \$ | 147.05 | x | Military Appreciation Picnic |
| 09.02.202 | 5 Webstraunt | S | 145.32 | x | Towels for Resale |
| 09.05.202 | 5 Dollar Tree | \$ | 16.35 | x | Military Appreciation Picnic |
| 09.05.202 | 5 Game Stop | S | 13.94 | λ | Military Appreciation Picnic |
| 09.05.202 | 5 Walmart | \$ | 295.61 | x | Military Appreciation Picnic |
| 09,05,202 | 5 Walmari | S | 272.47 | X | Military Appreciation Picnic |
| 09.05.202 | 5 Big 5 | s | 100.09 | x | Military Appreciation Picnic |
| 09.09.202 | 5 Kuformion | \$ | 164,04 | x | Background Checks |
| 09.11.202 | 5 Haggen | \$ | 27.25 | x | Puddlejumpers |
| | 5 WSP Watch | ş | 11.00 | ×. | Background Checks |
| 09.10.202 | 5 WSP Watch | \$ | 11,00 | x | Background Checks |
| 09.10.20; | 25 WSP Watch | 5 | 11.00 | x | Background Checks |
| 09.10.202 | 5 WSP Watch | \$ | 11.00 | × | Background Chocks |
| 09,20,20; | 25 Northwest Mini Storage | 8 | 160.00 | <u>x</u> | Storage Unit |
| Total | | 5 | 1,943,86 | | |

Date Signature 10.22.2025 Lulie mullary Q C10/23/25

66

HERITAGE BANK

Statement Closing Date

Days in Billing Cycle

09/05

09/05

09/07

09/07

4000793 RU JULIE MILLANG N WHIDBEY PARK AND REC

Account Number: #### #### #### 9939

Page 1 of 3



SCOR=CARD

Bonus Points Available 24,487

| Summary of Account Activity | | | | | | |
|-----------------------------|--|--------------|--|--|--|--|
| Previous Balance | | \$ 1,765.19 | | | | |
| Payments | - | \$1,765.19 - | | | | |
| Other Credits | | \$0.00 | | | | |
| Other Debits | + | \$0.00 | | | | |
| Purchases | + | \$1,943.86 | | | | |
| Cash Advances | + | \$0.00 | | | | |
| Balance Transfers | + | \$0.00 | | | | |
| Fees Charged | + | \$0.00 | | | | |
| Interest Charged | + | \$0.00 | | | | |
| NEW BALANCE | The state of the s | \$ 1,943.86 | | | | |
| Credit Limit | | \$4,000.00 | | | | |
| Available Credit | | \$2,056.14 | | | | |
| Available Cash | | \$2,056.14 | | | | |
| Amount Disputed | | \$0.00 | | | | |

Account Inquiries

FOT

Call us at: (800) 615-1161 Lost or Stolen Card: (727) 570-4881

 \sim

Write us at PO BOX 31675. TAMPA, FL 33631-3675

Payment Summary

NEW BALANCE

DOLLAR TREE OAK HARBOR WA

MAMESTOP #6784 OAK HARBOR WA

\$1,943.86

MINIMUM PAYMENT

\$39.00 10/27/2025

PAYMENT DUE DATE

\$16.35

\$13.94

NOTE: Grace period to avoid a finance charge on purchases, pay entire new balance by payment due date. Finance charge accrues on cash advances until paid and will be billed on your next statement.

Important Information About Your Account

PBUS01

PBUS01

WE MAY REPORT INFORMATION ABOUT YOUR ACCOUNT TO CREDIT BUREAUS. LATE PAYMENTS, MISSED PAYMENTS, OR OTHER DEFAULTS ON YOUR ACCOUNT MAY BE REFLECTED ON YOUR CREDIT REPORT.

09/30/25

30

DON'T MISS YOUR CHANCE TO SCOREBIG! TOP PRIZE IS 1,500,000 BONUS POINTS. SIMPLY USE YOUR CARD TO MAKE QUALIFYING PURCHASES AND EARN ADDITIONAL ENTRIES BETWEEN 8/1 AND 10/31/25. VISIT HTTPS://INFO.SCORECARDREWARDS.COM/SCOREBIG FOR OFFICIAL RULES AND MORE INFORMATION.

| Trans Date | Post Date | Plan Name | Reference Number | Description | Amount |
|------------|-----------|-----------|-------------------------|---|----------|
| 09/01 | 09/02 | PBUS01 | 24801975244464084049236 | ESOFT PLANNER MMESZAROS@PPC OH | \$140.00 |
| 09/02 | 09/03 | PBUS01 | 24692165245106025098157 | AMAZON MKTPL*YU90K6FB3 Amzn.com/bill WA | \$98.62 |
| 09/03 | 09/04 | PBUS01 | 24011345246100202021273 | AMAZON RETA* HV0TU9HV3 WWW.AMAZON.CO WA | \$43.57 |
| 09/03 | 09/04 | PBUS01 | 24676455246300680933246 | ISLAND THRIFT OAK HARBOR WA | \$19.60 |
| 09/04 | 09/04 | PBUS01 | 24692165247107668609951 | AMAZON MKTPL*NW3867NF3 Amzn.com/bill WA | \$74.99 |
| 09/03 | 09/04 | PBUS01 | 24137465247001649280122 | USPS PO 5460200262 OAK HARBOR WA | \$180.96 |
| 09/03 | 09/04 | PBUS01 | 24692165246107157373318 | AMAZON MKTPL*9B0LQ7AU3 Amzn.com/bill WA | \$147.05 |
| 09/04 | 09/05 | PBUS01 | 24113435247200295638044 | THE WEBSTAURANT STORE INC 717-392-7472 PA | \$145.32 |
| | | | | | |

24445005249001095469863

24445005249001095469947



JULIE MILLANG

N WHIDBEY PARK AND REC

Account Number: #### #### 9939

Statement Closing Date: September 30, 2025

| Trans Date | Post Date | Plan Name | Reference Number | Description | | Amount | |
|------------|-----------|-----------|-------------------------------|--|------|----------|--|
| 09/05 | 09/07 | PBUS01 | 24226385249013953226583 | WAL-MART #2319 OAK HARBOR WA | \$: | 295.61 | |
| 09/05 | 09/07 | PBUS01 | 24455015248142000865931 | WAL-MART #2319 OAK HARBOR WA | \$2 | 272.47 | |
| 09/05 | 09/07 | PBUS01 | 24431065249281436004831 | BIG 5 SPORTING GOODS 289 OAK HARBOR WA | \$ | 100.09 | |
| 09/09 | 09/10 | PBUS01 | 24906415252238233743315 | ENF*Enformion 855-2813915 CA | \$ | \$164.04 | |
| 09/11 | 09/14 | PBUS01 | 24231685255476608346485 | HAGGEN 3427 OAK HARBOR WA | | \$27.25 | |
| 09/12 | 09/14 | PBUS01 | 24240525255476668446933 | WSP BACKGROUND CHECKS 360-534-2109 WA | ; | \$11.00 | |
| 09/12 | 09/14 | PBUS01 | 24240525255476668446974 | WSP BACKGROUND CHECKS 360-534-2109 WA | ; | \$11.00 | |
| 09/12 | 09/14 | PBUS01 | 24240525255476668447543 | WSP BACKGROUND CHECKS 360-534-2109 WA | : | \$11.00 | |
| 09/12 | 09/14 | PBUS01 | 24240525255476668448376 | WSP BACKGROUND CHECKS 360-534-2109 WA | ; | \$11.00 | |
| 09/20 | 09/22 | PBUS01 | 24194335264017053136983 | NORTHWEST MINI STORAGE 360-679-0661 WA | \$ | 160.00 | |
| 09/19 | 09/22 | | 73190605265555265100087 | PAYMENT - THANK YOU TACOMA WA | \$1, | 765.19- | |
| | | | | Fees | | | |
| | | | | TOTAL FEES FOR THIS PERIOD | \$ | 0.00 | |
| | | | Interes | et Charged | | | |
| | | | | TOTAL INTEREST FOR THIS PERIOD | \$ | 0.00 | |
| | | | 0005 T-4-1 | VT- B-4- | | | |
| | | | 2025 10tal | s Year To Date | | | |
| | | | Total Fees Charged in 2025 | \$ 0.00 | | | |
| | | | Total Interest Charged in 202 | 25 \$ 12.06 | | | |

Additional Information About Your Account

MANAGE YOUR CARD ACCOUNT ONLINE. IT'S FREE! IT'S EASY! SIMPLY GO TO WWW.MYCARDSTATEMENT.COM AND ENROLL IN OUR ONLINE SERVICE. YOU CAN REVIEW ACCOUNT INFORMATION, TRACK SPENDING, SET ALERT NOTIFICATIONS, DOWNLOAD FILES, AND MUCH MORE. MANAGING YOUR ACCOUNT IS FAST, SECURE AND EASY WITH MYCARDSTATEMENT.COM. ENROLL TODAY!

| ScoreCard B | onus Points Info | rmation as of 09/2 | 9/2025 | | |
|-------------|----------------------|--------------------|--------------------|--------------------|-------------------|
| SCOR=CARD | Beginning Balance | Points Earned | Points Adjusted | Points Redeemed | Ending Balance |
| | 22,126 | 2,361 | 0 | 0 | 24,487 |

| Plan Name | Plan Description | ICM ¹ | Balance Subject to Interest Rate | Periodic Rate ² | Annual Percentage Rate (APR) ³ | Interest Charge |
|--------------|---------------------|------------------|-------------------------------------|-------------------------------|--|--------------------|
| urchases | | | | • | | |
| PBUS01 001 | PURCHASE | E | \$0.00 | 1.10416% (M) | 13.2500% (V) | \$0.00 |
| Cash | | | | | 1 1.5% | |
| CBUS01 001 | CASH | Α | \$0.00 | 1.50000% (M) | 18.0000% | \$0.00 |
| OTAL | | | \$2,593.96 | | | \$0.00 |

¹ ICM Interest Charge Method: See reverse side of Page 1 for explanation.

² Periodic Rate (M) = Monthly (D) = Daily

³ Your Annual Percentage Rate (APR) is the annual interest rate on your account.

⁽V) = Variable Rate. If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary.



Account Balances October 2025

M&O Operating \$ 673,938.10

Bond Fund \$ 250.86

Reserve Fund \$ 605,872.76

Capital Project Fund \$ 8,561.93

Payroll Account \$ 70,007.29

Total Balance of Accounts \$ \$1,358,630.94

North Whidbey Pool, Park and Recreation District Payroll Summary-Semi-Monthly October 15, 2025 for Pay Period 09.16-09.30.2025

| TOTAL | | | | | | | |
|-------|----|---|----|---|---|--|--|
| | | | | | | | |
| 0 | ct | 1 | 5. | 2 | 5 | | |

| | Oct 15, 25 |
|---|--------------------|
| Employee Wages, Taxes and Adjustme Gross Pay | |
| Business Manager Salary | 1,212.12 |
| Business Manager Vacation | 2,121.21 |
| Director | 4,116.17 |
| Maintenance Facilities Manager | 3,250.00 |
| Aerobics Instructor | 308.69 |
| ARC Course Instructor | 263.90 |
| Client Service Spc Coordinator | |
| | 1,353.45 |
| Client Service Specialist | 2,573.48 |
| Custodian - JVMP | 683.73 |
| Head Lifeguard | 1,804.93 |
| Hourly Sick | 613.98 |
| Lifeguard | 6,702.57 |
| Private Lesson Instructor | 511.39 |
| Recreation Aide - Flag Football | 225.37 |
| Recreation Aide - Volleyball | 239.80 |
| Recreation Coordinator | 2,028.75 |
| Recreational Aide-Swim lessons | 139.94 |
| Swim Lessons Coordinator | 796.65 |
| Training - Lifeguard | 559.62 |
| WSI Water Safety Instructor | 661.48 |
| Total Gross Pay | 30,167.23 |
| Adjusted Gross Pay | 30,167.23 |
| Taxes Withheld | |
| Federal Withholding | -1,493.00 |
| Medicare Employee | |
| Social Security Employee | -437.39 |
| L&I Office Employee 5306-07 | -1,870.38 |
| | -23.72 |
| L&I Pool Employee-1501-00 | -241.51 |
| Medicare Employee Addi Tax | 0.00 |
| WA - Cares Fund | -174.95 |
| WA - Paid Fam Med Leave | -198.49 |
| Total Taxes Withheld Deductions from Net Pay | -4,439.44 |
| Colonial Life EE | -173.34 |
| Kaiser Health EE | |
| Total Deductions from Net Pay | -605.85 -779.19 |
| Net Pay | 24,948.60 |
| | |
| Employer Taxes and Contributions | |
| Medicare Company | 437.39 |
| Social Security Company | 1,870.38 |
| WA - Unemployment | 0.00 |
| Accident Benefit Allowance ER | 21.19 |
| Colonial Life ER | 171.96 |
| Dental Insurance (company paid) | 45.50 |
| Kaiser Health ER | 1,306.21 |
| Wellness Benefit Allowance ER | 300.00 |
| L&I Office Employer 5306-07 | 57.65 |
| L&I Pool Employer 1501-00 | 1,479.11 |
| WA - Employment Admin. Fund | 0.00 |
| | |
| Total Employer Taxes and Contributions | 5,689.39 |

North Whidbey Pool, Park and Recreation District Payroll Summary-Semi-Monthly

October 31, 2025 for Pay Period 10.01-10.15.2025

| • | | | |
|--|-----------------|---------------|----------------------|
| | Hours | TOTAL Rate | Oct 31, 25 |
| | nours | Rate | OCT 31, 28 |
| Employee Wages, Taxes and Adjustm Gross Pay | | | |
| Business Manager Salary | 72.00 | | 2,727.27 |
| Director Maintenance Facilities Manager | 80.00 80.00 | | 4,116.17 3.250.00 |
| Salary Vacation | 16.00 | | 606.06 |
| Aerobics Instructor | 31.95 | | 575.75 |
| Client Service Spc Coordinator Client Service Specialist | 84.53 126.96 | | 1,775.13 2,278.29 |
| Custodian - JVMP | 35.48 | | 683.34 |
| Head Lifeguard | 65.50 | | 1,384.67 |
| Hourly Sick Hourly Vacation | 12.75 10.50 | | 249.24 262.50 |
| Lifeguard | 359.30 | | 6,454.53 |
| Overtime (x1.5) hourly | 0.15 | | 5.63 |
| Private Lesson Instructor Recreation Aide - Flag Football | 16.39 15.05 | | 345.77 258.01 |
| Recreation Aide - Play Pootball | 11.17 | | 212.23 |
| Recreation Coordinator | 54.43 | | 1,360.75 |
| Recreational Aide-Swim lessons | 6.40 | | 106.62 |
| Swim Lessons Coordinator Training - Lifeguard | 47.20 1.90 | | 978.46 31.65 |
| WSI Water Safety Instructor | 51.71 | | 982.47 |
| Holiday | | | 369.12 |
| Total Gross Pay | 1,179.37 | | 29,013.66 |
| Deductions from Gross Pay 457b Plan Emp. | | | -162.89 |
| Total Deductions from Gross Pay | | | -162.89 |
| Adjusted Gross Pay | 1,179.37 | | 28,850.77 |
| Taxes Withheld | | | |
| Federal Withholding | | | -1,477.00 |
| Medicare Employee | | | -421.90 |
| Social Security Employee L&I Office Employee 5306-07 | | | -1,803.89 -32.51 |
| L&I Pool Employee-1501-00 | | | -217.47 |
| Medicare Employee Addi Tax | | | 0.00 |
| WA - Cares Fund WA - Paid Fam Med Leave | | | -168.25 -190.93 |
| WA - Faid Faill Mied Leave | | | -190.93 |
| Total Taxes Withheld | | | -4,311.95 |
| Deductions from Net Pay | | | |
| Colonial Life EE Kaiser Health EE | | | -99.09 -605.85 |
| Raiser nearth EE | | | |
| Total Deductions from Net Pay | | | -704.94 |
| Additions to Net Pay Reimbursement-Deduction Error | | | 222.75 |
| Total Additions to Net Pay | | | 222.75 |
| Net Pay | 1,179.37 | | 24,056.63 |
| Employer Taxes and Contributions | | | |
| Medicare Company | | | 421.90 |
| Social Security Company | | | 1,803.89 |
| WA - Unemployment 457b Plan Co. Match | | | 0.00 81.44 |
| Accident Benefit Allowance ER | | | 21.19 |
| Colonial Life ER | | | 171.96 |
| Dental Insurance (company paid) Kaiser Health ER | | | 45.50 1,306.21 |
| Wellness Benefit Allowance ER | | | 300.00 |
| L&I Office Employer 5306-07 | | | 79.01 |
| L&I Pool Employer 1501-00 | | | 1,333.18 |
| WA - Employment Admin. Fund | | | 0.00 |
| Total Employer Taxes and Contributions | | | 5,564.28 |

North Whidbey Park & Recreation District Profit & Loss Budget vs. Actual

| | Jan-Oct 2025 | Budget | \$ Over Budget | % of Budget |
|---------------------------------|--------------|--------------|----------------|-------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 310.00 LEVIES | | | | |
| 311.00 General Property Taxes | 1,324,749.97 | 1,411,251.00 | -602,677.48 | 57.3% |
| 312.00 Timber Harvest Taxes | 75.16 | | | |
| Total 310.00 LEVIES | 1,324,825.13 | 1,411,251.00 | -86,425.87 | 93.88% |
| 334.04.20 State Grant | 0.00 | 300,000.00 | -300,000.00 | 0.0% |
| 340.00 JVMP Revenue | | | | |
| 347.30 Fees | | | | |
| 31 Daily Admission | 89,748.14 | 130,490.00 | -40,741.86 | 68.78% |
| 33.01 Basic Memberships | 11,346.85 | 21,050.00 | -9,703.15 | 53.9% |
| 34 Punch Cards | 23,019.10 | 25,616.00 | -2,596.90 | 89.86% |
| 36 Kayak Lessons | 80.00 | 1,200.00 | -1,120.00 | 6.67% |
| 38 Aerobics | | | | |
| Water Fitness Daily Admisison | 5,227.20 | 4,802.00 | 425.20 | 108.86% |
| Water Fitness Prem. Membership | 17,261.99 | 15,935.00 | 1,326.99 | 108.33% |
| Water Fitness Punch Card | 11,941.58 | 16,829.00 | -4,887.42 | 70.96% |
| 38 Aerobics - Other | | | | |
| Total 38 Aerobics | 34,430.77 | 37,566.00 | -3,135.23 | 91.65% |
| 39 Swim Lessons | | | | |
| Private | 24,866.00 | 30,184.00 | -5,318.00 | 82.38% |
| School Group | 4,980.00 | 4,980.00 | 0.00 | 100.0% |
| Youth | 99,347.12 | 149,157.00 | -49,809.88 | 66.61% |
| Total 39 Swim Lessons | 129,193.12 | 184,321.00 | -55,127.88 | 70.09% |
| 40 Swim Team | | | | |
| Masters | 1,484.50 | 13,314.00 | -11,829.50 | 11.15% |
| Total 40 Swim Team | 1,484.50 | 13,314.00 | -11,829.50 | 11.15% |
| Total 347.30 Fees | 289,302.48 | 413,557.00 | -124,254.52 | 69.96% |
| Total 340.00 JVMP Revenue | 289,302.48 | 413,557.00 | -124,254.52 | 69.96% |
| 350.00 Recreation Revenue | | | | |
| 347.60.01 Basketball | 25,686.00 | 46,200.00 | -20,514.00 | 55.6% |
| 347.60.03 Kickball | 0.00 | 6,045.00 | -6,045.00 | 0.0% |
| 347.60.04 Pickleball | 0.00 | 6,000.00 | -6,000.00 | 0.0% |
| 347.60.05 NFL Flag Football | 9,208.00 | 6,136.00 | 3,072.00 | 150.07% |
| 347.60.06 Volleyball | 8,546.00 | 3,878.00 | 4,668.00 | 220.37% |
| Day Camp | 37,420.84 | 49,078.00 | -11,657.16 | 76.25% |
| Soccer | 137.63 | 363.00 | -225.37 | 37.92% |
| Special Events/Programs | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| Total 350.00 Recreation Revenue | 80,998.47 | 118,700.00 | -37,701.53 | 68.24% |
| 360.00 Miscellaneous Revenue | | | | |
| 362.00 Rents & Concessions | | | | |
| внвс | 5,903.68 | 21,187.00 | -15,283.32 | 27.87% |

| | Jan-Oct 2025 | Budget | \$ Over Budget | % of Budget |
|--------------------------------------|--------------|--------------|----------------|-------------|
| Candy&Snacks | 4,313.75 | 4,955.00 | -641.25 | 87.06% |
| Lockers | 884.76 | 1,559.00 | -674.24 | 56.75% |
| Open Swim Party Rental | 9,376.86 | 10,382.00 | -1,005.14 | 90.32% |
| Pool Group Rentals | 600.52 | 660.00 | -59.48 | 90.99% |
| Private Party Rental | 7,252.89 | 5,354.00 | 1,898.89 | 135.47% |
| Retail | 859.43 | 1,430.00 | -570.57 | 60.1% |
| Viewing Room Rental | 798.34 | 727.00 | 71.34 | 109.81% |
| Total 362.00 Rents & Concessions | 29,990.23 | 46,254.00 | -16,263.77 | 64.84% |
| 367.00 Contributions/Donations | 11.86 | | | |
| 369.00 Other Misc Revenues | | | | |
| Cashier over/short | -19.22 | | | |
| Total 369.00 Other Misc Revenues | -19.22 | | | |
| Other Misc Revenues | 510.14 | | | |
| Prepaid Accounts | 877.24 | | | |
| 360.00 Miscellaneous Revenue - Other | 6,064.72 | | | |
| Total 360.00 Miscellaneous Revenue | 37,434.97 | 46,254.00 | -8,819.03 | 80.93% |
| 361.40.00 Interest | | | | |
| Int Investment Capital Fund | 125.19 | 50.00 | 75.19 | 250.38% |
| Int Investment Reserve Fund | 5,311.48 | 550.00 | 4,761.48 | 965.72% |
| Interest Investment Bond Fund | 5.79 | 6.00 | -0.21 | 96.5% |
| Total 361.40.00 Interest | 5,442.46 | 606.00 | 4,836.46 | 898.1% |
| Total Income | 1,738,003.51 | 2,290,368.00 | -552,364.49 | 75.88% |
| Gross Profit | 1,738,003.51 | 2,290,368.00 | -552,364.49 | 75.88% |
| Expense | | | | |
| 570.00 RECREATION SERVICES | | | | |
| 573.60.00 Exp Recreation Sports | | | | |
| 573.60.01 Basketball Expense | 4,961.59 | 5,060.00 | -98.41 | 98.06% |
| 573.60.03 Kickball Expense | 0.00 | 1,318.00 | -1,318.00 | 0.0% |
| 573.60.04 Pickleball Expense | 0.00 | 938.00 | -938.00 | 0.0% |
| 573.60.05 NFL Flag Football Exp | 2,848.92 | 1,923.00 | 925.92 | 148.15% |
| 573.60.06 Volleyball Expense | 1,048.59 | 1,100.00 | -51.41 | 95.33% |
| 573.60.10 Salary & Wages | | | | |
| Basketball | 6,265.17 | 9,684.00 | -3,418.83 | 64.7% |
| Day Camp | | | | |
| Day Camp Assistant Manager | 0.00 | 4,118.00 | -4,118.00 | 0.0% |
| Day Camp Leader | 11,979.67 | 10,490.00 | 1,489.67 | 114.2% |
| Day Camp Manager | 6,688.90 | 5,868.00 | 820.90 | 113.99% |
| Total Day Camp | 18,668.57 | 20,476.00 | -1,807.43 | 91.17% |
| Kickball | 0.00 | 861.00 | -861.00 | 0.0% |
| NFL Flag Football | 940.55 | 880.00 | 60.55 | 106.88% |
| Pickleball | 0.00 | 542.00 | -542.00 | 0.0% |
| Rec Aide - STEAM Camp | 0.00 | 86.00 | -86.00 | 0.0% |

| | Jan-Oct 2025 | Budget | \$ Over Budget | % of Budget |
|---------------------------------------|--------------|------------|----------------|-------------|
| Recreation Coordinator | 16,918.88 | 52,000.00 | -35,081.12 | 32.54% |
| Recreation Specialist Non-Sport | 0.00 | 2,500.00 | -2,500.00 | 0.0% |
| Training Recreation | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| Volleyball | 452.03 | 1,719.00 | -1,266.97 | 26.3% |
| Total 573.60.10 Salary & Wages | 43,245.20 | 89,748.00 | -46,502.80 | 48.19% |
| Day Camp Expense | 2,387.71 | 15,000.00 | -12,612.29 | 15.92% |
| Kayak Program Expense | 0.00 | 600.00 | -600.00 | 0.0% |
| Total 573.60.00 Exp Recreation Sports | 54,492.01 | 115,687.00 | -61,194.99 | 47.1% |
| 576.20 NWPPRD Expenses | | | | |
| 576.20.10 Salary & Wages | | | | |
| 100101 Director | 68,590.76 | 113,000.00 | -44,409.24 | 60.7% |
| 100103 Business Manager | 62,898.46 | 80,000.00 | -17,101.54 | 78.62% |
| 100104 Client Service Spc | | | | |
| Client Services Coordinator | 25,537.57 | 36,437.00 | -10,899.43 | 70.09% |
| 100104 Client Service Spc - Other | 50,920.79 | 71,181.00 | -20,260.21 | 71.54% |
| Total 100104 Client Service Spc | 76,458.36 | 107,618.00 | -31,159.64 | 71.05% |
| 100107 BOC/Dir Admin Asst | 2,051.10 | 36,437.00 | -34,385.90 | 5.63% |
| 100108 Rec Aide Advertising | 1,430.79 | 3,000.00 | -1,569.21 | 47.69% |
| 200201 Aerobics Inst JVMP | 9,546.43 | 10,658.00 | -1,111.57 | 89.57% |
| 200208 Kayak Inst JVMP | 299.25 | 300.00 | -0.75 | 99.75% |
| 200210 Private Lessons | 8,990.53 | 13,200.00 | -4,209.47 | 68.11% |
| 200211 WSI Instructor | | | | |
| Recreation Aide- Swim Lessons | 360.51 | 500.00 | -139.49 | 72.1% |
| 200211 WSI Instructor - Other | 22,990.84 | 36,868.00 | -13,877.16 | 62.36% |
| Total 200211 WSI Instructor | 23,351.35 | 37,368.00 | -14,016.65 | 62.49% |
| 200221 Training | | | | |
| Training- Lifeguard | 14,794.74 | 29,069.00 | -14,274.26 | 50.9% |
| Training - Client Services | 190.08 | 2,000.00 | -1,809.92 | 9.5% |
| Training - Maint & Custodial | 0.00 | 500.00 | -500.00 | 0.0% |
| Training - Swim Instructor | 1,071.87 | 11,356.00 | -10,284.13 | 9.44% |
| Training Aerobics Instructors | 41.32 | 500.00 | -458.68 | 8.26% |
| Total 200221 Training | 16,098.01 | 43,425.00 | -27,326.99 | 37.07% |
| 300301 Lifeguard | 140,530.94 | 186,115.00 | -45,584.06 | 75.51% |
| 300303 Sr. Lifeguards | 3,400.24 | 5,000.00 | -1,599.76 | 68.01% |
| 300305 Head Lifeguard | 29,522.61 | 44,720.00 | -15,197.39 | 66.02% |
| 500501 Director of Maintenance | 63,300.00 | 78,000.00 | -14,700.00 | 81.15% |
| 500502 Janitorial Staff | 13,516.98 | 28,028.00 | -14,511.02 | 48.23% |
| 500503 Clover Valley Park | 808.14 | 10,010.00 | -9,201.86 | 8.07% |
| 500505 Shut Down Maintenance | 1,392.46 | 5,000.00 | -3,607.54 | 27.85% |
| 500506 Maintenance Assistant | 2,418.41 | 11,502.00 | -9,083.59 | 21.03% |
| Adult Swim Team Coach | 1,008.23 | 5,416.00 | -4,407.77 | 18.62% |
| Medical | | | | |

| | Jan-Oct 2025 | Budget | \$ Over Budget | % of Budget |
|------------------------------------|--------------|------------|----------------|-------------|
| Swim Lesson Coordinator | 15,817.85 | 21,580.00 | -5,762.15 | 73.3% |
| Unemployment Paid to ESD | 0.00 | 8,000.00 | -8,000.00 | 0.0% |
| Total 576.20.10 Salary & Wages | 541,430.90 | 848,377.00 | -306,946.10 | 63.82% |
| 576.20.11 Payroll Benefits | | | | |
| 20.111 Retirement | | | | |
| Business Manager | 0.00 | 4,000.00 | -4,000.00 | 0.0% |
| Executive Director | 0.00 | 5,650.00 | -5,650.00 | 0.0% |
| Non-Exempt Full-Time | 81.44 | | | |
| Maintenance Director | 0.00 | 3,900.00 | -3,900.00 | 0.0% |
| Recreation Manager | 0.00 | 6,916.00 | -6,916.00 | 0.0% |
| Total 20.111 Retirement | 81.44 | 20,466.00 | -20,384.56 | 0.4% |
| 20.112 Sick Pay | | | | |
| Business Manager | 606.06 | 3,077.00 | -2,470.94 | 19.7% |
| Director | 1,851.21 | 4,346.00 | -2,494.79 | 42.6% |
| Maintenance Supervisor | 325.00 | 3,000.00 | -2,675.00 | 10.83% |
| Non-Exempt Full-Time | 1,175.34 | 5,320.00 | -4,144.66 | 22.09% |
| Part Time Staff | 5,445.36 | 8,250.00 | -2,804.64 | 66.0% |
| Total 20.112 Sick Pay | 9,402.97 | 23,993.00 | -14,590.03 | 39.19% |
| 20.113 Vacation | | | | |
| Business Manager | 2,979.80 | 9,230.00 | -6,250.20 | 32.28% |
| Director | 1,981.84 | 13,039.00 | -11,057.16 | 15.2% |
| Director of Maintenance | 0.00 | 3,000.00 | -3,000.00 | 0.0% |
| Non-Exempt Full-Time | 769.86 | 5,320.00 | -4,550.14 | 14.47% |
| Total 20.113 Vacation | 5,731.50 | 30,589.00 | -24,857.50 | 18.74% |
| Bereavement Leave | 399.63 | 2,400.00 | -2,000.37 | 16.65% |
| Total 576.20.11 Payroll Benefits | 15,615.54 | 77,448.00 | -61,832.46 | 20.16% |
| 576.20.12 Payroll Taxes | 84,796.40 | 99,782.00 | -14,985.60 | 84.98% |
| 576.20.20 Personnel Benefits | | | | |
| Cell phone | 1,740.00 | 2,880.00 | -1,140.00 | 60.42% |
| Emp Award Program | 113.32 | 1,200.00 | -1,086.68 | 9.44% |
| Emp Uniforms | 2,926.82 | 5,000.00 | -2,073.18 | 58.54% |
| Medical | 24,116.53 | 67,970.00 | -43,853.47 | 35.48% |
| Total 576.20.20 Personnel Benefits | 28,896.67 | 77,050.00 | -48,153.33 | 37.5% |
| 576.20.30 Minor Purchases | | | | |
| 20.31 JVMP | | | | |
| Adult Swim Team Equipment | 0.00 | 130.00 | -130.00 | 0.0% |
| Aerobic supplies | 1,547.64 | 1,600.00 | -52.36 | 96.73% |
| Aquatics Equipment | 0.00 | 1,870.00 | -1,870.00 | 0.0% |
| Cleaning & Sanitation | 1,456.07 | 3,525.00 | -2,068.93 | 41.31% |
| First Aide supplies | 534.95 | 1,200.00 | -665.05 | 44.58% |
| Office Equipment | 25,282.32 | 40,200.00 | -14,917.68 | 62.89% |
| Office supplies | 856.18 | 2,000.00 | -1,143.82 | 42.81% |

| | Jan-Oct 2025 | Budget | \$ Over Budget | % of Budget |
|-----------------------------------|--------------|------------|----------------|-------------|
| Pool Chemicals | 44,280.12 | 55,737.00 | -11,456.88 | 79.45% |
| Retail Expense | 227.47 | 2,000.00 | -1,772.53 | 11.37% |
| Swim School Supplies | 0.00 | 260.00 | -260.00 | 0.0% |
| Total 20.31 JVMP | 74,184.75 | 108,522.00 | -34,337.25 | 68.36% |
| 20.33 Vehicle Maintenance | | | | |
| Fuel Expense | 144.00 | 287.00 | -143.00 | 50.17% |
| Repair | 446.70 | 363.00 | 83.70 | 123.06% |
| Routine Maitnenace | 16.32 | 225.00 | -208.68 | 7.25% |
| Total 20.33 Vehicle Maintenance | 607.02 | 875.00 | -267.98 | 69.37% |
| 20.34 Concession Expense | 1,623.89 | 3,500.00 | -1,876.11 | 46.4% |
| 20.35 Sm Tools/Equip | 158.44 | 4,000.00 | -3,841.56 | 3.96% |
| Minor Purchases - Other | 6,733.30 | | | |
| Total 576.20.30 Minor Purchases | 83,307.40 | 116,897.00 | -33,589.60 | 71.27% |
| 576.20.40 JVMPool Other Svcs | | | | |
| 20.41 Professional Services | | | | |
| Bank Fees | 3.05 | 650.00 | -646.95 | 0.47% |
| Computer Maintenance | 2,918.69 | 3,000.00 | -81.31 | 97.29% |
| Copy Machine Maint | 2,053.36 | 2,500.00 | -446.64 | 82.13% |
| Credit Card Processing | 10,784.30 | 13,899.00 | -3,114.70 | 77.59% |
| Dues & Memberships | 1,064.95 | 2,413.00 | -1,348.05 | 44.13% |
| Emp Background Checks | 236.78 | 900.00 | -663.22 | 26.31% |
| HVAC PMS | 7,546.18 | 10,035.00 | -2,488.82 | 75.2% |
| IT Service Contract | 10,004.57 | 11,118.00 | -1,113.43 | 89.99% |
| JVMP Landscape Maint | 7.00 | 2,000.00 | -1,993.00 | 0.35% |
| Legal | 1,287.00 | 10,000.00 | -8,713.00 | 12.87% |
| Payroll Processing | 10,010.26 | 11,712.00 | -1,701.74 | 85.47% |
| Pest Control | 454.53 | 600.00 | -145.47 | 75.76% |
| POS System | 14,668.24 | 13,689.00 | 979.24 | 107.15% |
| Roof Preventative Maintenance | 0.00 | 4,197.00 | -4,197.00 | 0.0% |
| Security System - Annual | 868.60 | 1,200.00 | -331.40 | 72.38% |
| Security System - Service Calls | 948.86 | 949.00 | -0.14 | 99.99% |
| Storage Unit | 1,120.00 | 2,160.00 | -1,040.00 | 51.85% |
| Training Courses & Tuition | 6,437.37 | 19,825.00 | -13,387.63 | 32.47% |
| Web Hosting | 344.87 | 350.00 | -5.13 | 98.53% |
| Total 20.41 Professional Services | 70,758.61 | 111,197.00 | -40,438.39 | 63.63% |
| 20.42 Communication | | | | |
| Advertising | 11,463.02 | 15,000.00 | -3,536.98 | 76.42% |
| Email/Business Apps | 3,182.47 | 13,400.00 | -10,217.53 | 23.75% |
| Internet Service | 3,911.72 | 3,900.00 | 11.72 | 100.3% |
| Phone Service | 2,122.97 | 3,184.00 | -1,061.03 | 66.68% |
| Postage | 96.40 | 300.00 | -203.60 | 32.13% |
| Total 20.42 Communication | 20,776.58 | 35,784.00 | -15,007.42 | 58.06% |

| | Jan-Oct 2025 | Budget | \$ Over Budget | % of Budget |
|------------------------------------|--------------|--------------|----------------|-------------|
| 20.43 Travel | 365.12 | 2,200.00 | -1,834.88 | 16.6% |
| 20.46 Insurance | 138,829.90 | 150,015.00 | -11,185.10 | 92.54% |
| 20.47 Utilities | | | | |
| Boiler | 113,996.46 | 83,327.00 | 30,669.46 | 136.81% |
| Electricity | 51,168.71 | 53,885.00 | -2,716.29 | 94.96% |
| Garbage | 30.75 | 300.00 | -269.25 | 10.25% |
| Patron Water | 16,990.46 | 20,126.00 | -3,135.54 | 84.42% |
| Pool Water/Garbage | 9,526.41 | 13,908.00 | -4,381.59 | 68.5% |
| Spa Boiler | 9,416.56 | 10,583.00 | -1,166.44 | 88.98% |
| Total 20.47 Utilities | 201,129.35 | 182,129.00 | 19,000.35 | 110.43% |
| 20.48 NWPRD Repair & Maint | | | | |
| Capital Expenses | 7,979.25 | 468,000.00 | -460,020.75 | 1.71% |
| 20.48 NWPRD Repair & Maint - Other | 20,625.92 | 52,000.00 | -31,374.08 | 39.67% |
| Total 20.48 NWPRD Repair & Maint | 28,605.17 | 520,000.00 | -491,394.83 | 5.5% |
| Total 576.20.40 JVMPool Other Svcs | 460,464.73 | 1,001,325.00 | -540,860.27 | 45.99% |
| 576.20.50 Intergovernmental | | | | |
| Business Tax | 3,342.54 | | | |
| Clean Water Utility | 117.39 | 118.00 | -0.61 | 99.48% |
| Election services | 12,727.93 | 10,000.00 | 2,727.93 | 127.28% |
| Emp Adv Serv | 0.00 | 1,080.00 | -1,080.00 | 0.0% |
| Gov't Service Fees | 5.16 | | | |
| Refunds | | | | |
| Patron Refund- Basketball | 510.00 | | | |
| Patron Refund- Facility Rental | 175.00 | | | |
| Patron Refund- Punch Card | 46.00 | | | |
| Patron Refund-Pvt Swim Lessons | 351.00 | | | |
| Patron Refund - Showers | 747.00 | | | |
| Patron Refund - STEAM Camp | 245.00 | | | |
| Patron Refund - US Masters | 795.80 | | | |
| Patron Refund - Viewing Room | 17.00 | | | |
| Patron Refund - Volleyball | 130.00 | | | |
| Patron Refund OS Party | 270.00 | | | |
| Patron Refund Day Camp | 2,130.00 | | | |
| Patron Refund -NFL Flag | 100.00 | | | |
| Patron Refund Swim Lessons | 774.45 | | | |
| Refunds - Other | 0.00 | 6,000.00 | -6,000.00 | 0.0% |
| Total Refunds | 6,291.25 | 6,000.00 | 291.25 | 104.85% |
| Water Rec Facility Permit | 967.00 | 1,000.00 | -33.00 | 96.7% |
| Total 576.20.50 Intergovernmental | 23,451.27 | 18,198.00 | 5,253.27 | 128.87% |
| 576.80.00 General Parks | | | | |
| 576.80.33 Vehicle Maintenance | | | | |
| Fuel Expense | 156.01 | 832.00 | -675.99 | 18.75% |

| | Jan-Oct 2025 | Budget | \$ Over Budget | % of Budget |
|-------------------------------------|--------------|--------------|----------------|-------------|
| Repair | 446.69 | 363.00 | 83.69 | 123.06% |
| Routine Maintenance | 16.32 | 225.00 | -208.68 | 7.25% |
| Total 576.80.33 Vehicle Maintenance | 619.02 | 1,420.00 | -800.98 | 43.59% |
| 576.80.35 Sm Tools/Equipment | 47.86 | 600.00 | -552.14 | 7.98% |
| 576.80.47 Utilities | | | | |
| CVP Water | 1,307.31 | 1,425.00 | -117.69 | 91.74% |
| Dump Fees | 0.00 | 200.00 | -200.00 | 0.0% |
| Garbage | 979.32 | 1,980.00 | -1,000.68 | 49.46% |
| Total 576.80.47 Utilities | 2,286.63 | 3,605.00 | -1,318.37 | 63.43% |
| 576.80.48 CVP Repair & Maint | | | | |
| Clover Valley Ball Fields | 4,460.52 | 10,000.00 | -5,539.48 | 44.61% |
| Volunteer Event Food | 29.12 | | | |
| Clover Valley Dog Park | 3,041.98 | 3,750.00 | -708.02 | 81.12% |
| Total 576.80.48 CVP Repair & Maint | 7,531.62 | 13,750.00 | -6,218.38 | 54.78% |
| 80.40 Non Aquatic Rec Prog | | | | |
| Special Events/Programs | 62.90 | 8,000.00 | -7,937.10 | 0.79% |
| Total 80.40 Non Aquatic Rec Prog | 62.90 | 8,000.00 | -7,937.10 | 0.79% |
| 80.41 Professional Services | | | | |
| Landscape Maintenance | 89.87 | | | |
| Porta-Potty | 3,826.30 | 4,050.00 | -223.70 | 94.48% |
| Total 80.41 Professional Services | 3,916.17 | 4,050.00 | -133.83 | 96.7% |
| Total 576.80.00 General Parks | 14,464.20 | 31,425.00 | -16,960.80 | 46.03% |
| Total 576.20 NWPPRD Expenses | 1,252,427.11 | 2,270,502.00 | -1,018,074.89 | 55.16% |
| Total 570.00 RECREATION SERVICES | 1,306,919.12 | 2,386,189.00 | -1,079,269.88 | 54.77% |
| Reconciliation Discrepancies | -2,437.56 | | | |
| Total Expense | 1,304,481.56 | 2,386,189.00 | -1,081,707.44 | 54.67% |
| Net Ordinary Income | 433,521.95 | -95,821.00 | 529,342.95 | -452.43% |
| | 433,521.95 | -95,821.00 | 529,342.95 | -452.43% |

16.a. Item: Budget Committee

Meeting Date: November 20, 2025

Presented By: BOC

16.b.i Item: Program Committee- Digital Art Class

Meeting Date: November 20, 2025

Presented By: BOC

(\$30/2 day session): Participants register for one "session" which includes two 1.25 hour classes. Price includes a commemorative sticker for the class. No supplies need to be purchased as the participants would bring their own digital drawing tools (iPad, tablet, touch screen laptop, etc.). Class is designed for ages 8+.

The first class would go over basic techniques and tools, as well as set up for the main project which would be completed during the second class.

The goal would be to offer the class 3 times a season, with 1 or 2 weeks between each offering. This allows for additional registrations between classes. The Program Committee also discussed the option of a \$30 early bird registration fee for the first class.

| | | | | | | | Adm | in Fee | \$50.00 |
|---------------------|-----------|--------|--------|-----------|----------|------------|--------------|---------|---------------|
| | | | | | | | uipment Su | | |
| | | | | | | | Expense Su | ıbtotal | \$166.65 |
| Fee: | | | # of I | Participa | ints | | | | |
| | | | | | | | | | \$166.65 |
| \$36.00 | per parti | cipant | 6 | | | | Total Rev | | |
| | | | | | | | | Profit | \$49.35 |
| | | | | | | | This Program | would | be offered 3x |
| | | | | Supr | oly Cost | | | | |
| | | | | | er unit | # of Units | Discount | | |
| Stickers (take home | e) | | | \$ | 2.50 | 10 | | \$ | 25.00 |
| | | | | | | | | \$ | - |
| | | | | | | | | \$ | - |
| | | | | | | | | \$ | - |
| | | | | | | | | \$ | - |
| | | | | | | | | \$ | - |
| | | | | | | | | \$ | - |
| | | | | | | | | \$ | - |
| | | | | | | | Sum | \$ | 25.00 |
| Tax | | | | | | | 9.0% | \$ | 2.25 |
| Total | | | | | | | Total | \$ | 27.25 |

16.b.ii Item: Program Committee- Track and Field Day

Meeting Date: November 20, 2025

Presented By: BOC

(\$25/person age 5+): One day event, ideally hosted alongside OHHS (AD discussed this with us last year). "Early" registrants receive a t-shirt with their fee; drop-in fee of \$5 will not include a t-shirt but will receive a commemorative item*. Event for all ages. Ages 4 and under can participate for free but will need to pay the t-shirt fee if they still want one.

Participants would take part in activities such as Softball Shotput and Frisbee Discus in addition to standard track events like 100m Dash. To be age-inclusive, events would also include Stroller Dash and Toddler Trot. Accessible activities like walking events and wheelchair events would also take place. The goal would be to have at least 2 activities running at once. Participants could either sign up for the activities they want or be given a schedule of activities and choose which ones they will participate in (staffing + space may be the determining factor).

*Program Committee discussed looking into local sponsors for the event. Businesses could sponsor or provide items for a swag bag (or something similar.

| | | Admin Fee | \$80.00 |
|---------------------------|-------------------------|--------------------|------------|
| | | Equipment Supplies | \$654.00 |
| | | Expense Subtotal | \$1,103.91 |
| Fee: | # of Participants | | |
| | | Total Expense | \$1,103.91 |
| \$25.00 per participar | 45 | Total Revenue | \$1,125.00 |
| | | Profit | \$21.09 |
| Does not include potentia | al drop-ins at \$5 per. | | |

| Uniforms | 3 | | | | |
|-------------------------|-------------|------|------------|----------|--------------|
| # of Players per season | 50 | | | | |
| # of staff shirts | | | | | |
| | | | | | |
| T-shirts | \$ 9.00 | \$ | 450.00 | | |
| | | \$ | - | | |
| Shirt Subtotal | | \$ | 450.00 | | |
| Tax | 9.09 | 6 \$ | 40.50 | | |
| Total | | \$ | 490.50 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Supply Cost (Cons | sumables) | | | | |
| | Supply Cost | | | | |
| | per unit | | # of Units | Discount | |
| Stickers (take home) | \$ 2.00 | | 75 | | \$ 150.00 |
| | | | | | \$ - |
| | | | | Sum | \$ 150.00 |
| | | | | | |
| Tax | | | | 9.0% | \$ 13.50 |
| Tax Total | | | | | |

^{*}Extra shirt registrations would be charged at cost; extra stickers to account for drop ins.

16.b.iii Item: Program Committee- Spring Break Pickleball Camp

Meeting Date: November 20, 2025

Presented By: BOC

(\$60/person): A pickleball focused camp during Spring Break with one late morning/afternoon session and one late afternoon/evening session. Participants may register for both sessions if they wish. 2.5 hours of instruction for 4 days (total of 10 hours, assumes only registering for 1 session). Participants receive a t-shirt to wear during camp.

| Admin Fee \$400.00 | | | | | |
|---------------------------|------------|---------|-----------------|---------|--|
| oment Supplies \$294.30 | | | | | |
| pense Subtotal \$1,703.87 | | | | | |
| | rticipants | # of Pa | | Fee: | |
| Total Expense \$1,703.87 | | | | | |
| Total Revenue \$1,800.00 | | 30 | per participant | \$60.00 | |
| Profit \$96.13 | | | | | |
| | | | | | |



| Uniforms | | | | | | | | | |
|------------------------|----|------|----|--------|--|--|--|--|--|
| # of Players per seaso | n | 30 | | | | | | | |
| # of staff shir | ts | | | | | | | | |
| | | | | | | | | | |
| T-shirts | \$ | 9.00 | \$ | 270.00 | | | | | |
| Coach Tshirt | | | \$ | - | | | | | |
| Shirt Subtotal | | | \$ | 270.00 | | | | | |
| Tax | | 9.0% | \$ | 24.30 | | | | | |
| Tot | al | | \$ | 294.30 | | | | | |

30 players=15 players per session

16.b.iv Item: Program Committee- Spring Break Day Camp

Meeting Date: November 20, 2025

Presented By: BOC

The idea for this camp came about in the Program Committee while discussing the Spring Break Pickleball Camp. The camp will be held Monday-Thursday of Spring Break from 9am-3pm and will include Open Swim admission (1:15-2:45pm).

The price was not discussed during the Program Committee since it was a new idea. If the BOC would like to discuss the Spring Break Day Camp further, the Program Committee can meet again to determine a price. The price will vary from the Summer Day Camp since it will not include Swim Lessons and will be shorter overall.

Recommended Motion:

I move to approve the proposed program fees as presented: Digital Art Class – \$30 per 2-day session; Track and Field Day – \$25 per person age 5 and older (with a \$5 drop-in fee that does not include a t-shirt, and free participation for ages 4 and under with an optional t-shirt fee); and Spring Break Pickleball Camp – \$60 per person.

| This section is for staff use | | | | | | | | | | |
|-------------------------------|---------------|-----------------|--------------------|----|--|--|--|--|--|--|
| Motion _ | | 2 nd | Discussion: Yes/No | | | | | | | |
| Vote: Y/ | N/AB | | | | | | | | | |
| BK | \mathbf{BL} | \mathbf{JW} | MH | DG | | | | | | |

16.b.v Item: Schedule of Fees

Schedule of Fees – 2026

- The 2026 fee schedule reflects both existing programs and proposed new offerings.
- Beginning in 2026, non-resident rates will apply to parties, lane rentals, and room rentals.
- Proposed fees include a 20% increase for aquatic programs and services, and a 10% increase for existing recreation programs. These adjustments help offset rising operational costs related to inflation, staffing, and supplies.
- This is the first district-wide fee adjustment since the COVID period.
- A standard 25% non-resident surcharge is included, reflecting that non-residents do not contribute to district funding through property taxes.
- Punch cards will be offered as a convenient option rather than a discounted pricing option.
- Premium memberships will be discontinued under this proposal.
- All fees are shown before sales tax.

16.c. Item: By Laws

Meeting Date: November 20, 2025

Presented By: BOC

North Whidbey Pool, Park & Recreation District – 2026 Schedule of Fees

| Category | Activity / Facility | Current Resident Fee | Proposed Resident Fee | Current Non- Resident Fee | Proposed Non- Resident Fee | |
|--|---|----------------------------|-----------------------------|------------------------------|----------------------------------|---|
| | Lap Swim | \$6 | \$7.25 | \$7 | \$9.00 | Per person, per session |
| Single Session Admissions | Water Aerobics & Volleyball | \$7 | \$8.50 | \$8 | \$10.75 | Per person, per session |
| Single Session Admissions | Open Swim | \$5 | \$6.00 | \$6 | \$7.50 | Children 2 and under free |
| Single Session Admissions | Tot Pool | \$5 | \$6.00 | \$6 | \$7.50 | Children 2 and under free |
| Punch Cards (10 Visits) | Lap Swim & Hot Tub/Sauna | \$51 | \$72.50 | \$59.50 | \$90.75 | 10 visits-can be shared |
| Punch Cards (10 Visits) | Water Aerobics & Water Volleyball | \$59.50 | \$85.00 | \$68 | \$107.50 | 10 visits-can be shared |
| Punch Cards (10 Visits) | Open Swim & Tot Pool | \$42.50 | \$60.00 | \$51 | \$75.00 | 10 visits-can be shared |
| Punch Cards (20 Uses) | Locker | | \$10 | • | | 20 Uses-can be shared |
| Memberships | Basic (Monthly) | \$60 | \$72.00 | \$70 | \$90.00 | Includes lap, open swim, tot pool, hot tub, sauna |
| Memberships | Basic (Quarterly) | \$153 | \$183.75 | \$170 | \$229.75 | II |
| Memberships | Basic (Annual) | \$576 | \$691.25 | \$672 | \$864.00 | II |
| Memberships | Premium (Monthly) | \$70 | - | \$80 | - | Includes Basic + water aerobics & volleyball |
| Memberships | Premium (Quarterly) | \$179 | - | \$204 | - | П |
| Memberships | Premium (Annual) | \$672 | - | \$768 | - | П |
| Swim Lessons / Classes 30 minute | Group Swim Lessons | 12.25* | \$15.00 | 18.38* | 18.38* | Fee depends on session length/resident status |
| Swim Lessons / Classes 45 minute | Group Swim Lessons | 18.38* | \$18.75 | 27.57* | \$22.98 | Fee depends on session length/resident status |
| Swim Lessons / Classes 1 hour | Group Swim Lessons | 24.5* | \$30.00 | 36.75* | 36.75* | Fee depends on session length/resident status |
| Oak Harbor Elementary Swim Class Lessons- 3 weeks- 6 lessons | PE Swim Class Lessons | | \$73.50 | | | need to attend Oak Harbor Elementary |
| Oak Harbor Elementary Swim Class Lessons-4 weeks 8 lessons | PE Swim Class Lessons | | \$85 | | | need to attend Oak Harbor Elementary |
| Swim Lessons - 4 lessons | Private Lesson 30 minutes | \$168 | \$202 | \$252 | \$253 | |
| Refund / Cancellation | Program/Class Cancellation | 1 | - | _ | - | Refund/credit through first lesson; medical prorate- less \$5.00 admin fee |
| Rentals | Lockers | \$0.50 | \$0.50 | | | |
| Rentals & Parties | Full Facility Private Pool Rental/Swim Party | \$300.00 | \$360.00 | \$300.00 | \$450.00 | 90 minutes, includes 25 guests; extra guest fee applies |
| Rentals & Parties | Full Facility Private Pool Rental/Swim Party | \$50.00 | \$60.00 | \$50.00 | \$75.00 | extra guest fee, applies after the 25 guest limi - adds 25 more guests. Can go up to deck limit of 176 |
| Rentals & Parties | Open Swim Pool Party | \$140.00 | \$168.00 | \$140.00 | \$210.00 | Scheduled durling any open swim, includes party room & 25 guests |
| Rentals & Parties | Open Swim Pool Party extra person | \$5.00 | \$6.00 | \$6.00 | \$7.50 | extra guest fee, applys after the 25 guest limit |

| Rentals & Parties | Viewing Room | \$17.00 | \$20.50 | \$17.00 | \$25.75 | Hourly rate for viewing room rental |
|------------------------|---|------------------------------------|--------------|---------------|---|--|
| Rentals | Lane Rental | \$17.00 | \$20.50 | \$17.00 | \$25.75 | Hourly rate for lane rental; charged per lane, per hour. |
| Refund/Cancellation | Pool Rental/Party Cancellation | - | - | - | - | ≥14 days: full refund; <14 days: 50% refund |
| Category | Activity / Facility | | Current Fe | e/Proposed Fe | ee | Notes |
| Youth Programs/Leagues | Basketball | | \$135 | | \$149 | Per person, per session |
| Youth Programs/Leagues | Camp Trail Blaze | | \$305 per we | ek | \$305.00 | Per person, per session |
| Youth Programs/Leagues | Flag Football | | \$120 | | \$120 | Per person, per session |
| Youth Programs/Leagues | Volleyball | | \$115 | | \$127 | Per person, per session |
| Youth Programs/Leagues | Steam Camp | | \$250 per we | ek | \$250.00 | Per person, per session |
| Youth Programs/Leagues | Digital Art Class | | - | | \$30.00 | Per person, per session |
| Youth Programs/Leagues | Track & Field Day | - | | \$25.00 | Per person, pre-registered, includes t-shirt, ages 5+ | |
| Youth Programs/Leagues | Track & Field Day | - | | \$5.00 | Drop-in, does not include t-shirt, ages 5+ | |
| Youth Programs/Leagues | Track & Field Day | - | | NC | No charge for ages 4 and under; can still order t-shirt for fee if desired. | |
| Youth Programs/Leagues | Spring Pickleball Camp | - | | \$60.00 | Per person, per session | |
| Youth Programs/Leagues | Late Fee | \$15 per youth league registration | | \$15.00 | Additional charge applied to youth sports registrations submitted after the standard registration deadline and only if there is room. | |
| MWR Lap Swim | active duty, reservists, and active duty family members only | \$6 | | \$6 | Paid by MWR-required to show id for each and every admission | |
| MWR Open Swim | active duty, reservists, and active duty family members only | \$5 | | \$5 | Paid by MWR-required to show id for each and every admission | |
| PRT | active duty & reservists-including proctor, observer, and swimmer | \$6 | | \$6 | Paid by MWR-required to show id for each and every admission, and required to make a reservation | |

All prices are listed per person, reservation, rental, or registration.

During the summer, we continue the regular monthly sessions and add optional two-week morning sessions, held Monday through Thursday each week. If a holiday shortens any session, the total fee is pro-rated according to the per-class rate.

We do not offer multi-child discounts-scholarships are available through the Island County HIYI Program. Additional scholarship options may be available through other resources.

^{*}Group Swim Lessons are offered year-round in monthly sessions with eight classes per session.

^{*}Proposed rates do not include sales tax.

Proposed rates are based on program committee meeting; these will be presented by the program committee at the next regular meeting. They reflect a 20% increase for resident. Non-residents rates are 25% greater than resident rates.

17.a. Unfinished Business Item: Resolution 2025-04 Adopting 2026 Budget

Meeting Date: November 20, 2025

Presented By: ED Cochran

This section is for staff use

- The Board of Commissioners will conduct a Budget Workshop to review two staffprepared budget options for the 2025 Budget.
- Staff will provide a detailed comparison of both versions, including key revenue assumptions, expenditure changes, capital projects, and projected year-end impacts.
- The purpose of the workshop is for the Board to select or direct modifications to one of the budget options.
- Based on direction provided during the workshop, staff will finalize the preferred version for presentation at the Budget Hearing later in the evening.
- No formal action will be taken during the workshop.

Recommended Motion: I move to adopt Resolution No. 2025-04 approving the 2026 Budget for the North Whidbey Pool, Park, and Recreation District as presented on November 20, 2025. I further move that the 2026 Fund Balance Summary, the Detailed 2026 Budget, and the 2026 Schedule of Fees be attached to the resolution as Appendix A, Appendix B, and Appendix C.

| This section is joi stuff use | | | | | | | |
|-------------------------------|---------------|-------------------|-------------------|----|--|--|--|
| Motion _ | | _ 2 nd | Discussion: Yes/N | 0 | | | |
| Vote: Y/ | N/AB | | | | | | |
| BK | \mathbf{BL} | JW | MH | DG | | | |



RESOLUTION NO. 2025-04

| A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE NORTH WHIDBEY POOL, PARK, AND RECREATION DISTRICT APPROVING THE 2026 BUDGET AND INCORPORATING APPENDICES |
|---|
| WHEREAS, the proposed 2026 Revenue Budget, totaling \$, was presented to the Board of Commissioners of the North Whidbey Pool, Park, and Recreation District during a public meeting held on November 20, 2025, detailing expected revenues from Property Tax Levy Revenue, Intergovernmental Revenue, Charges for Services, Rents, Concessions Revenue, and Grants; and |
| WHEREAS, the proposed 2026 Expense Budget, totaling \$, was also presented to the Board of Commissioners during the publicly held budget meeting on November 20, 2025; and |
| WHEREAS, the budget figures are based on the preliminary General Property Tax (GPT) valuation for 2026, and it is recognized that an amended or revised budget may be submitted upon receipt of the certified GPT valuation; and |
| WHEREAS, supporting documents, including the 2026 Fund Balance Summary, the Detailed 2026 Budget, and the 2026 Schedule of Fees, have been prepared and are incorporated by reference into this Resolution as Appendix A, Appendix B, and Appendix C, respectively; |
| NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the North Whidbey Pool, Park, and Recreation District that: |
| The 2026 Budget, as presented on November 20, 2025, is hereby adopted, including all attached appendices; and The District acknowledges that the 2026 Budget may be revised following receipt of the certified GPT valuation, and such revisions shall be submitted to the Board, if necessary, for approval; and Appendices A, B, and C, attached hereto and incorporated herein by this reference, shall serve as integral components of the adopted budget document. |
| ADOPTED this 20th day of November 2025, by the Board of Commissioners of the North Whidbey Pool, Park, and Recreation District. |
| Dated: November 20, 2025 |
| Brit Kraner, Commissioner, Chair David Guy, Commissioner |

| William "Bill" Larsen, Commissioner | Melissa Hartmann, Commissioner |
|--------------------------------------|--------------------------------|
| Jaemee Rozz Witmer, Commissioner | _ |

17.b. Unfinished Business Item: Resolution 2025-05 Authorizing a 1% Increase in the 2026

Regular Property Tax Levy

Meeting Date: November 20, 2025

Presented By: ED Cochran

- This resolution does not set the District's total 2026 levy amount.
- It authorizes the maximum 1% increase over last year's levy, which equals \$14,153.23.
- By approving it, the Board is choosing to take the highest lawful levy allowed under state law.
- The County Assessor will add other allowable amounts such as new construction, improvements, and state-assessed property on top of the 1% increase.
- These combined components will determine the District's final 2026 levy.

Recommended Motion: I move to approve Resolution 2025-05, authorizing a 1% increase to the District's regular property tax levy for collection in 2026, as presented.

| This section is | for staff use | | | |
|-----------------|-----------------|----|---------------------------|----|
| Motion | 2 nd | | Discussion: Yes/No | |
| Vote: Y/N/AB | | | | |
| BK | BL | JW | MH | DG |



Ordinance / Resolution No. 2025-05 RCW 84.55,120

| WHEREAS the | Board of Comn | nissioners of | North Whidbey P and Recreation | | has met and considered |
|-----------------------|---------------------------|-----------------------------|-----------------------------------|---------------------|--|
| (| Governing body of the | taxing district) | (Name of the taxing | | - |
| its budget for the ca | alendar year2 | 2026; and | | | |
| WHEREAS the dis | stricts actual levy a | amount from the | previous year was \$ | \$1, | 415,323.11 ; and year's levy amount) |
| WHEREAS the po | pulation of this dis | | than or less th | <u>an</u> 10,000; a | and now, therefore, |
| BE IT RESOLVE | D by the governing | g body of the tax | ing district that an inc | rease in the | regular property tax levy |
| is hereby authorized | d for the levy to be | | 2026 tax year Year of collection) | :. | |
| The dollar amount | of the increase ove | r the actual levy | amount from the prev | ious year sl | nall be \$ \$14,153.23 |
| which is a percenta | | % from the entage increase) | m the previous year. T | This increas | e is exclusive of |
| | geothermal facilit | ies, any increase | | | onstructed wind turbines, perty, increment value, any |
| Adopted this | 20 day of | November | , 2025 . | | |
| | | | | | |
| | | | | | |
| | | | | | |

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 <u>total amount to be levied</u> by the regular property tax levy. The Department of Revenue provides the "Levy Certification" form (REV 64 0100) for this purpose. The form can be found at: http://dor.wa.gov/docs/forms/PropTx/Forms/LevyCertf.doc.

To ask about the availability of this publication in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.



17.c. Unfinished Business Item: Levy Certification

Meeting Date: November 20, 2025

Presented By: ED Cochran

The annual Washington State levy certification represents the district's formal submission of its property tax levy request to the County Assessor for the upcoming tax year. This certification confirms the district's intent to levy the authorized amount of property taxes in accordance with statutory limitations and any voter-approved measures.

Approval of the levy certification by the Board of Commissioners is required before submission and ensures that the district's funding levels are properly documented, compliant with state law, and available for inclusion in the county's tax calculations. Once approved, the certified levy amount will be transmitted to the County Assessor to finalize property tax rates and revenue projections for the district.

Recommended Motion: I move to approve the District's 2026 Levy Certification as presented and authorize the Executive Director to sign and submit the certification to the County Assessor in accordance with Washington State law.

| This secti | ion is for staff | use | | | |
|------------|------------------|-----------------|--------------------|---------------|--|
| Motion _ | | 2 nd | Discussion: Yes/No | | |
| Vote: Y/1 | N/AB | | | | |
| RK | RI. | JW | MH | \mathbf{DG} | |



Form 64 0100

Levy Certification

Submit this document, or something similar, to the **county legislative authority on or before November 30** of the year preceding the year in which the levy amounts are to be collected.

Courtesy copy may be provided to the county assessor.

This form is not designed for the certification of levies under RCW 84.52.070.

| In accordance with RCW 84.52.020, I | (Name), |
|--|---|
| (Title | for (District name), |
| do hereby certify to the | (Name of county) County legislative authority |
| that the | (Commissioners, Council, Board, etc.) of said district requests |
| that the following levy amounts be collected | n (Year of collection) as provided in the district's |
| budget, which was adopted following a publ | c hearing held on (Date of public hearing). |

Regular levies

| Levy | General levy | Other levy* |
|--|--------------|-------------|
| Total certified levy request amount, which includes the amounts below. | | |
| Administrative refund amount | | |
| Non-voted bond debt amount | | |
| Other* | | |

Excess levies

| Levy | General (n/a for school districts) | Bond | Enrichment (school districts only) | Cap. project | Other levy* |
|--|--|------|--|--------------|-------------|
| Total certified levy request amount, which includes the amounts below. | | | | | |
| Administrative refund amount | | | | | |
| Other* | | | | | |

^{*}Examples of other levy types may include EMS, school district transportation, or construction levies. Examples of other amounts may include levy error correction or adjudicated refund amount. Please include a description when using the "other" options.

| Signature: | Date: |
|------------|-------|
|------------|-------|

To request this document in an alternate format, please complete the form <u>dor.wa.gov/AccessibilityRequest</u> or call 360-705-6705. Teletype (TTY) users please dial 211.

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18.a. New Business Item: Resolution 2025-06 Establishing 2026 Meeting Dates

Meeting Date: November 20, 2025

Presented By: ED Cochran

In accordance with Washington State's Open Public Meetings Act (RCW 42.30.075), public agencies are required to adopt and publish their schedule of regular meetings for the upcoming year. As part of this requirement, the Board must approve the 2026 schedule of commission meetings so it can be formally recorded and made available to the public. This ensures transparency, compliance with state law, and adequate notice for all stakeholders.

Recommended Motion: I move to approve the 2026 schedule of regular meetings and workshops as presented, and to direct staff to publish the schedule in compliance with RCW 42.30.075.

| Inis sect | section is for staff use | | | | | |
|-----------|--------------------------|-------------------|--------------------|----|--|--|
| Motion _ | | _ 2 nd | Discussion: Yes/No | | | |
| Vote: Y/ | N/AB | | | | | |
| BK | BL | JW | MH | DG | | |



RESOLUTION NO. 2025-06

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE NORTH WHIDBEY POOL, PARK, AND RECREATION DISTRICT ESTABLISHING A MEETING SCHEDULE FOR 2026.

WHEREAS, North Whidbey Pool, Park, and Recreation District is required to hold public meetings monthly to discuss matters of concern to the District,

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the North Whidbey, Pool, Park, and Recreation District, that our signatures determine our final meeting schedule for 2026, with meetings beginning at 6:00 p.m. at the John Vanderzicht Memorial Pool, located at 85 SE Jerome Street, Oak Harbor, WA 98277.

| Regular Scheduled Comr | Budget Workshop | | | | |
|---|-------------------------------------|----------------------|----------------------------|--|--|
| Thursday, January 22, 2026 | Thursday, Jul | y 24, 2026 | Thursday, October 8, 2026 | | |
| hursday, February 26, 2026 Thursday, Au | | gust 27, 2026 | Thursday, November 5, 2026 | | |
| Thursday, March 26, 2026 Thursday, Se | | ptember 24, 2026 | | | |
| Thursday, April 23, 2026 | Thursday, October 22, 2026 | | | | |
| Thursday, May 28, 2026 | Thursday, No | vember 19, 2026 | | | |
| Thursday, June 25, 2026 | hursday, June 25, 2026 Thursday, De | | | | |
| Dated: November 20, 2025 | | | | | |
| Brit Kraner, Commissioner, Commiss | sioner | Melissa Hartmann, Co | ommissioner | | |
| William "Bill" Larsen, Chair | | David Guy, Commissi | oner | | |
| Jaemee Witmer, Commissioner | | | | | |

18.b. New Business Item: COLA and Longevity Increases

Meeting Date: November 20, 2025

Presented By: BM Millang

- Minimum wage in Washington state will increase to \$17.13/hr. on January 1, 2026.
- This is a 2.8% increase.
- We typically mirror this increase for staff.
- This will adjust staff wages who have already received raises to keep their wages fair, competitive, and equitable.
- Pending board approval, the employee handbook permits longevity pay increases for staff on their odd anniversary years, starting with the first year of employment.
- The longevity increase is 3%.

Recommended Motion: I move to approve the cost-of-living adjustment for the current part-time, full-time, and exempt staff for 2026 at the rate of 2.8% and a 3% longevity raise for staff who qualify based on their anniversary date with the District.

| i nis sectioi | ı is jor stajj i | ise | | | |
|---------------|------------------|-----------------|---------------------------|----|--|
| Motion | | 2 nd | Discussion: Yes/No | | |
| Vote: Y/N/ | AB | | | | |
| BK | \mathbf{BL} | \mathbf{JW} | MH | DG | |



19. Item: Executive Session-None

BK___

BL___

JW___

| | te: November 2 | 20, 2025 | |
|---|--|--|---|
| excluded, fo session, the anticipated time, a publ | governing body r those purpose, presiding office time when the se ic announcemen | s set forth in <u>RCW 42</u> r must announce the p ession will be conclude | ssions from which the public may be 30.110. Before convening an executive urpose of the session and the ed. Should the session require more session is being extended. NO ON. |
| | _ | | to (insert RCW here) of a public |
| employee. for a pe | riod of | minutes, until | a.m./p.m." |
| (Start Time:am/pm) | am/pm) | | (Ending Time: |
| *If an extension is it is being held and m | - | 0 00 | me out of the room in which the session |
| (Extension announc | cement time: | am/pm) "Th | ne board is extending the executive |
| | | ninutes, until | |
| After adjourning the back: | e executive sessi | ion and at, but not bef | ore, the time you said you would come |
| "I call the regular | meeting back t | o order at | a.m./p.m." |
| Recommended Mo | otion after Exec | eutive Session Discuss | sion: I move |
| This section is for s | | | |
| Motion Vote: Y/N/AB | 2 nd | Discussio | n: Yes/No |

MH

DG



| | ate: November 20, | |
|---|---------------------|--|
| Presented | By: Staff/Secretary | |
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| 21. Item: Final Bo Presented | | |
| 22. Item: Next M o | eeting: December 1 | 8, 2025 @ 6:00 p.m. at the John Vanderzicht Memorial |
| Presented | By: Chair | |
| 23. Item: Adjourn Presented | | |
| Recommended M Motion | otion: I move we a | djourn the meeting. Discussion: Yes/No |
| Vote: Y/N/AB | | |

MH___

DG___

BL___

JW___

BK___