FIDALGO POOL & FITNESS CENTER

1603 22nd Street
Anacortes, WA 98221
360-293-0673 (phone)

Agenda

Board of Commissioners Meeting

Date and Time: 5:30 p.m. Tuesday, November 17, 2026
Location: Fidalgo Pool and Fitness Center, **2nd Floor Fitness Room**
(enter from Senior Center parking lot)

CALL TO ORDER
- Welcome Guests
- Identify Commissioners and Staff Present

PUBLIC COMMENT
- Update from Friends of Fidalgo Pool meeting

CONSENT AGENDA
- Vouchers

DIRECTOR/FINANCIAL REPORTS
- Director / Manager Reports and Financials

COMMITTEE REPORTS
- Communications / Elections
- Facilities
- Finance
- Human Resources

OLD BUSINESS
- Recruitment of new Executive Director
- Public hearing on proposed 1% levy increase and 2027 operating budget*
- Consideration of 1% levy increase (Resolution 357*) and 2027 budget adoption (Resolution 358*)

NEW BUSINESS
- Board committee assignments

NEXT MEETING
- Regular Meeting on Tue, 12/15/26 @ 5:30pm

Notice of public hearing, the proposed budget, and draft Resolutions 357 and 358 will be posted on the website on Monday, November 16, 2026, on the "Agenda" page

Public comments received by the Executive Director prior to 3pm on the day of the meeting will become part of the record for the meeting. FPFC is committed to making public meetings accessible to all community members. For assistance with special needs or questions, please contact FPFC staff at info@fidalgo.com.

Aquatics Director Report November 2026

Lifeguarding

- Hired 6 new lifeguards from the October course.
- November in-service scheduled for Sunday November 22nd 3pm-7pm
    - This will be an in-service focused on water skills and drowning recognition.
- AA District swim meet was highly successful; Anacortes girls took home the first-place trophy and completed their season as conference champs.
- I have been approached by 2 different companies in the area requesting recertifications for their lifeguards, looking at running a few courses in January.

Swimming Lessons

- Session 7 is open for registration until Sunday November 29th.
- Session 7 is a short 3-week session to end the year, date November 30-December 17.
- There is still space available, will be sending out reminder communication to patrons this week.
- Red Cross is updating their Water Safety Curriculum to be launched February 2027. It has been 11 years since the last update; we are all very excited to see the new material.

Thanksgiving and Winter Break

- Black Friday we plan to run a recreational swim from 6pm-8pm.
- Winter break rec swims are scheduled for Tuesday December 22 & 29 from 1:15pm-2:45pm
- We close at noon Christmas Eve and New Years Eve and are closed all day Christmas and New Years.
    - Boys High School Swim will practice Christmas Eve and New Years Eve from 12pm-1:30pm.
- Other than the above no additional schedule changes are planned.

Acting Executive Director Report November 2026

- Completed enrollment forms for medical and dental insurance.
- Working on a cost vs revenue spreadsheet for facility fees to be discussed in the December meeting.
- Continuing to clean and organize the upstairs office.
- Bank of the Pacific is fully transferred to Banner Bank as of November 13th. I confirmed we do not need new signature cards. We may need to order new deposit slips I will confirm this week. We will be getting additional information related to the credit cards in 2027.

Patron Passes and Account Reviews

I am happy to report that again this month's financial details report included only one pass holder whose card on file had expired. This result reflects the front desk staff's strong work in supporting sales and managing the passes, formerly referred to as memberships. The financial details report comes monthly and shows outstanding accounts, past due accounts or payment methods that failed or expired.

I have been accepting the patron insurance pass forms as they come in. I create a user account if there is not one, log in to the insurance website and authorize the eligibility for a fitness benefit, and grant access once it has been verified. I then send the patron a welcome email and encourage them to reach out if they need assistance or have any questions. There have been approximately 20 new insurance passes admitted since November 1.

There have been a few TAC youth accounts trickling in for billing assignment after AHS girls team finishes and AHS boys team starts up with practice and meet season. This is George's department; however, I am willing to make these billing changes or corrections as I am most hands on with this process on the back end, and season holds can be tricky to work with especially. Doing this ensures it gets done and gets done accurately.

Communications and Public Relations

I have been updating the website when applicable to me and have been more regularly posting on social media platforms to engage and interact with the community in different ways. I have been taking our facility policies and printing them with colorful content to remind patrons about our safety practices. I have developed a few documents for the public upon request regarding how to register for an activity, log into their user account or sign up to use the facility.

Jenny Carla and I have been meeting with our Club Auto Account Manager Cassandra and have a few new features we have been learning about that are exciting. We learned of a new plug-in scheduler; MMS Plug In, which allows our fitness calendar to be live and interactive, potentially negating the need for links to pdfs on our website we offer now. The other feature is introducing user Flex Fees to our patron base. I am eager to see what the board thinks of these items. Cassandra is also bringing new understanding to a few issues we have been having at the front desk about passes and admission.

Private Rentals and Parties have been a new task I have been completing to alleviate one of Jenny's duties. It has been helpful doing these as I communicate and stay on top of the aquatic department schedule and can better equip the front desk with the skills needed to support fluctuation of this department.

The facility newsletter "Fitness, Friendship, & Fun" is still in the works for a Fall edition to the community. I am happy to report we are nearing the final stages as Nancy and Cindy graciously edit the content.

Front desk Updates

Preparation for the start of our new contract with Balance Point PT starting with us on 11/16/26, the front desk will be prepared to create accounts for all new patrons with Balance Point with internal notes not to bill through us as they are billed through BPT. This is so that our waivers are signed by users of the facility.

Created documentation for patrons on site asking about group fitness classes. It is a list of all our group fitness classes with descriptions. This helps front desk explain the class or offer information on it if they haven't been able to take it themselves.

I am preparing a cashier training meeting for early December to firm up some routine policies at the front desk. These topics will include Safety and our facility EAP practices, creating and navigating new member profiles, streamlining new patron inquiries and registering for activities in our Club software.

TAC Director Report

November 12,2026

Upcoming Swim Meets

1) PN November Age Group Invitational, Nov. 20-22
2) PN Fall Divisionals, Dec. 5-6
3) PN 14&U Short Course Championships, Dec. 10-13
4) PN WA ST Senior Championships, Dec. 17-20

- All upcoming swim meets are Pacific Northwest swimming designed and administered.
- We have 20 swimmers qualified for the AGI swim meet
- 2 Qualified for the 14&U Champs
    - Our swimmers are looking to qualify for the A-Final in all of their events with chances to be the overall event champion for Pacific Northwest swimming
    - Goals of obtaining Senior Champ time standards as well as Speedo Sectionals
- 5 Qualified for the WA ST Senior Championships
    - Here we'll be trying to qualify for Speedo Sectionals, C, B, and A finals.

Coaching Staff

- Assistant coach will have slight reduction in hours. Assistant coach acquired part-time job that runs into practice.
- Job posting finished and will be sent to Pacific Northwest swimming for a posting
    - Ideally, we hire two assistant coaches

Current Roster

- Silver 25
- Gold 17
- Junior 6
- Senior Prep 8
- Senior 8

Maintenance Report for November 2026

There were no capital improvement projects. Worked on the following projects.

Installed a new backflow prevention device to the lobby heat circulation system.

Gym light repairs.

Pool robot repairs.

Landscape maintenance.

Repaired heating system to the lobby and party room.

Miscellaneous facility and rental property repairs as needed.

Repairs to plumbing systems, electrical systems, and doors as needed.

Pool filters cleaning.

2027 budget and next levy budget.

Clean Buildings Tier II compliance.

Maintenance Department
Fidalgo Pool & Fitness Center
Anacortes, WA 98221

Fidalgo Pool and Fitness Center District

Balance Sheet

As of Nov 16, 2026

	TOTAL		
	As of Nov 16, 2026	As of Nov 16, 2025 (PY)	As of Nov 16, 2025 (PP)
Assets			
Current Assets			
Bank Accounts			
B of P Accounts Payable 2745	232,475	92,968	92,968
B of P Regular 0442	91,413	66,203	66,203
Cash in Treasury Pool	$0	$0	$0
Investment	2,846	2,726	2,726
Total for Cash in Treasury Pool	**$2,846**	**$2,726**	**$2,726**
County Banking Acct M&O	404,522	526,701	526,701
Payroll Account B of P 0731	50,935	153,147	153,147
Total Bank Accounts	**$782,191**	**$841,744**	**$841,744**
Accounts Receivable			
Other Current Assets			
Negotiable Securities	-6,636	-6,636	-6,636
Petty Cash	150	150	150
Total Other Current Assets	**-$6,486**	**-$6,486**	**-$6,486**
Total Current Assets	**$775,704**	**$835,258**	**$835,258**
Fixed Assets			
2210 J Ave House	371,700	371,700	371,700
2222 J Ave House	299,898	299,898	299,898
Asset Equipment	127,335	127,335	127,335
Fitness Center Building	425,106	425,106	425,106
Total Fixed Assets	**$1,224,038**	**$1,224,038**	**$1,224,038**
Other Assets			
Total Assets	**$1,999,743**	**$2,059,296**	**$2,059,296**
Liabilities and Equity			
Liabilities			
Current Liabilities	**$2,987**	**$1,700**	**$1,700**
Long-term Liabilities	**$274,952**	**$326,869**	**$326,869**
Total Liabilities	**$277,939**	**$328,569**	**$328,569**
Equity			
Retained Earnings	632,315	488,772	488,772
Net Income	58,110	211,576	211,576
Benefit Donations Unused	$9,838	$8,838	$8,838
Low Income/Preschool Swim L	-2,023	-2,023	-2,023
Total for Benefit Donations Unused	**$7,814**	**$6,814**	**$6,814**
Opening Bal Equity	490,022	490,022	490,022
Unreserved Fund Balance	533,543	533,543	533,543
Total Equity	**$1,721,804**	**$1,730,727**	**$1,730,727**
Total Liabilities and Equity	**$1,999,743**	**$2,059,296**	**$2,059,296**

	OCT 2026				TOTAL		
	Actual	Budget	Over Budget	% of Budget	Actual	Budget	Over Budget
Income							
Aquatics							
Daily Use							
P Membership	14,818.87	4,943.77	9,875.10	299.75 %	14,818.87	4,943.77	9,875.10
P Rec Swim	1,122.50	1,411.67	-289.17	79.52 %	1,122.50	1,411.67	-289.17
P Single Admission	1,030.00	2,476.13	-1,446.13	41.6 %	1,030.00	2,476.13	-1,446.13
Total for Daily Use	**16,971.37**	**8,831.57**	**8,139.80**	**192.17 %**	**$16,971.37**	**$8,831.57**	**$8,139.80**
Government							
Department of Navy	895.50	338.43	557.07	264.6 %	895.50	338.43	557.07
P At Your Best	2,602.50	2,489.96	112.54	104.52 %	2,602.50	2,489.96	112.54
P Grey & Golden	173.70	57.06	116.64	304.42 %	173.70	57.06	116.64
P Peer Fit	31.50	972.05	-940.55	3.24 %	31.50	972.05	-940.55
P Silver & Fit	2,400.96	1,238.18	1,162.78	193.91 %	2,400.96	1,238.18	1,162.78
P Silver Sneakers	1,065.52	837.90	227.62	127.17 %	1,065.52	837.90	227.62
Total for Government	**7,169.68**	**5,933.58**	**1,236.10**	**120.83 %**	**$7,169.68**	**$5,933.58**	**$1,236.10**

	OCT 2026				TOTAL		
	Actual	Budget	Over Budget	% of Budget	Actual	Budget	Over Budget
Pool Rental	3,870.00		3,870.00		$3,870.00		$3,870.00
Kayaks		20.24	-20.24	0.0 %		20.24	-20.24
Other Pool Rental		2,396.54	-2,396.54	0.0 %		2,396.54	-2,396.54
Physical Therapy	1,600.00	1,674.17	-74.17	95.57 %	1,600.00	1,674.17	-74.17
Sailing		0.00	0.00			0.00	0.00
Scuba		1,306.65	-1,306.65	0.0 %		1,306.65	-1,306.65
Total for Pool Rental	**5,470.00**	**5,397.60**	**72.40**	**101.34 %**	**$5,470.00**	**$5,397.60**	**$72.40**
Red Cross							
P Special Programs	750.00	2,433.33	-1,683.33	30.82 %	750.00	2,433.33	-1,683.33
Total for Red Cross	**750.00**	**2,433.33**	**-1,683.33**	**30.82 %**	**$750.00**	**$2,433.33**	**-$1,683.33**
School							
School Swim Lessons		0.00	0.00			0.00	0.00
Total for School		**0.00**	**0.00**			**$0.00**	**$0.00**
Swim Lessons							
Group Swim Lessons	7,985.50	10,078.40	-2,092.90	79.23 %	7,985.50	10,078.40	-2,092.90
Private Swim Lessons	6,972.50	8,525.45	-1,552.95	81.78 %	6,972.50	8,525.45	-1,552.95
Total for Swim Lessons	**14,958.00**	**18,603.85**	**-3,645.85**	**80.4 %**	**$14,958.00**	**$18,603.85**	**-$3,645.85**
Total for Aquatics	**45,319.05**	**41,199.93**	**4,119.12**	**110.0 %**	**$45,319.05**	**$41,199.93**	**$4,119.12**
Competitive Aquatics							

	OCT 2026				TOTAL		
	Actual	Budget	Over Budget	% of Budget	Actual	Budget	Over Budget
Masters							
Master's Dues	1,570.00	2,990.00	-1,420.00	52.51 %	1,570.00	2,990.00	-1,420.00
Masters Meets		0.00	0.00			0.00	0.00
Total for Masters	**1,570.00**	**2,990.00**	**-1,420.00**	**52.51 %**	**$1,570.00**	**$2,990.00**	**-$1,420.00**
Youth Aquatics							
School Contracts		3,607.00	-3,607.00	0.0 %		3,607.00	-3,607.00
Stroke Dev / Summer Leage		624.00	-624.00	0.0 %		624.00	-624.00
Swim Meets		1,500.00	-1,500.00	0.0 %		1,500.00	-1,500.00
TAC Dues	8,839.73	10,826.90	-1,987.17	81.65 %	8,839.73	10,826.90	-1,987.17
Total for Youth Aquatics	**8,839.73**	**16,557.90**	**-7,718.17**	**53.39 %**	**$8,839.73**	**$16,557.90**	**-$7,718.17**
Total for Competitive Aquatics	**10,409.73**	**19,547.90**	**-9,138.17**	**53.25 %**	**$10,409.73**	**$19,547.90**	**-$9,138.17**
Fitness Center							
Daily Use							
FC Membership	323.00	5,208.37	-4,885.37	6.2 %	323.00	5,208.37	-4,885.37
FC Single Admission	1,526.00	2,625.09	-1,099.09	58.13 %	1,526.00	2,625.09	-1,099.09
Total for Daily Use	**1,849.00**	**7,833.46**	**-5,984.46**	**23.6 %**	**$1,849.00**	**$7,833.46**	**-$5,984.46**
Government							
FC At Your Best	2,602.50	2,489.96	112.54	104.52 %	2,602.50	2,489.96	112.54
FC Grey and Golden	173.70	43.28	130.42	401.34	173.70	43.28	130.42

	OCT 2026				TOTAL		
	Actual	Budget	Over Budget	% of Budget	Actual	Budget	Over Budget
				%			
FC Peer Fit	31.50	972.05	-940.55	3.24 %	31.50	972.05	-940.55
FC Silver & Fit	2,400.96	1,243.62	1,157.34	193.06 %	2,400.96	1,243.62	1,157.34
FC Silver Sneakers	1,065.53	837.79	227.74	127.18 %	1,065.53	837.79	227.74
Total for Government	**6,274.19**	**5,586.70**	**687.49**	**112.31 %**	**$6,274.19**	**$5,586.70**	**$687.49**
Training							
Fitness Personal Training	6,440.00	6,851.11	-411.11	94.0 %	6,440.00	6,851.11	-411.11
Total for Training	**6,440.00**	**6,851.11**	**-411.11**	**94.0 %**	**$6,440.00**	**$6,851.11**	**-$411.11**
Total for Fitness Center	**14,563.19**	**20,271.27**	**-5,708.08**	**71.84 %**	**$14,563.19**	**$20,271.27**	**-$5,708.08**
Other Income							
Fees							
Locker Rental	387.05	0.00	387.05		387.05	0.00	387.05
Out of District		200.00	-200.00	0.0 %		200.00	-200.00
Shower Use	21.00	41.67	-20.67	50.4 %	21.00	41.67	-20.67
Total for Fees	**408.05**	**241.67**	**166.38**	**168.85 %**	**$408.05**	**$241.67**	**$166.38**
Interest Income	9.98		9.98		9.98		9.98
Levy and Bond							
M&O Levy	292,569.41	401,988.15	-109,418.74	72.78 %	292,569.41	401,988.15	-109,418.74
Total for Levy and Bond	**292,569.41**	**401,988.15**	**-109,418.74**	**72.78 %**	**$292,569.41**	**$401,988.15**	**-$109,418.74**

	OCT 2026				TOTAL		
	Actual	Budget	Over Budget	% of Budget	Actual	Budget	Over Budget
Rental Income							
Rental Income - FPFC Room	50.00	166.67	-116.67	30.0 %	50.00	166.67	-116.67
Rental Income - House	2,500.00	4,500.00	-2,000.00	55.56 %	2,500.00	4,500.00	-2,000.00
Total for Rental Income	**2,550.00**	**4,666.67**	**-2,116.67**	**54.64 %**	**$2,550.00**	**$4,666.67**	**-$2,116.67**
Retail							
Resale Items	15.00	41.67	-26.67	36.0 %	15.00	41.67	-26.67
Vending Machines		153.78	-153.78	0.0 %		153.78	-153.78
Total for Retail	**15.00**	**195.45**	**-180.45**	**7.67 %**	**$15.00**	**$195.45**	**-$180.45**
Total Other Income	**295,552.44**	**407,091.94**	**-111,539.50**	**72.6 %**	**$295,552.44**	**$407,091.94**	**-$111,539.50**
Total Income	**365,844.41**	**488,111.04**	**-122,266.63**	**74.95 %**	**$365,844.41**	**$488,111.04**	**-$122,266.63**
Gross Profit	**365,844.41**	**488,111.04**	**-122,266.63**	**74.95 %**	**$365,844.41**	**$488,111.04**	**-$122,266.63**
Expenses							
Administrative Costs							
Advertising							
Marketing	89.95	229.08	-139.13	39.27 %	89.95	229.08	-139.13
Recruiting		83.30	-83.30	0.0 %		83.30	-83.30
Total for Advertising	**89.95**	**312.38**	**-222.43**	**28.8 %**	**$89.95**	**$312.38**	**-$222.43**
External Services							

	OCT 2026				TOTAL		
	Actual	Budget	Over Budget	% of Budget	Actual	Budget	Over Budget
Professional Services	3,755.05	3,417.19	337.86	109.89 %	3,755.05	3,417.19	337.86
Total for External Services	**3,755.05**	**3,417.19**	**337.86**	**109.89 %**	**$3,755.05**	**$3,417.19**	**$337.86**
Fees							
Bank Charges	3,283.31	2,583.33	699.98	127.1 %	3,283.31	2,583.33	699.98
Dues/Subscriptions/Memberships	1,301.51	305.60	995.91	425.89 %	1,301.51	305.60	995.91
Election Costs		0.00	0.00			0.00	0.00
Licenses & Fees		0.00	0.00			0.00	0.00
Total for Fees	**4,584.82**	**2,888.93**	**1,695.89**	**158.7 %**	**$4,584.82**	**$2,888.93**	**$1,695.89**
Insurance							
Liability	22,920.00	27,810.57	-4,890.57	82.41 %	22,920.00	27,810.57	-4,890.57
Total for Insurance	**22,920.00**	**27,810.57**	**-4,890.57**	**82.41 %**	**$22,920.00**	**$27,810.57**	**-$4,890.57**
Total for Administrative Costs	**31,349.82**	**34,429.07**	**-3,079.25**	**91.06 %**	**$31,349.82**	**$34,429.07**	**-$3,079.25**
Maintenance							
Facility							
Capital Improvement		7,500.00	-7,500.00	0.0 %		7,500.00	-7,500.00
Facility Maintenance	2,687.58	2,698.80	-11.22	99.58 %	2,687.58	2,698.80	-11.22
Total for Facility	**2,687.58**	**10,198.80**	**-7,511.22**	**26.35 %**	**$2,687.58**	**$10,198.80**	**-$7,511.22**

	OCT 2026				TOTAL		
	Actual	Budget	Over Budget	% of Budget	Actual	Budget	Over Budget
Rental House							
Rental House Maintenance	124.15	833.33	-709.18	14.9 %	124.15	833.33	-709.18
Total for Rental House	**124.15**	**833.33**	**-709.18**	**14.9 %**	**$124.15**	**$833.33**	**-$709.18**
Total for Maintenance	**2,811.73**	**11,032.13**	**-8,220.40**	**25.49 %**	**$2,811.73**	**$11,032.13**	**-$8,220.40**
Operating Costs							
Training							
Continuing Education	150.00	587.50	-437.50	25.53 %	150.00	587.50	-437.50
Total for Training	**150.00**	**587.50**	**-437.50**	**25.53 %**	**$150.00**	**$587.50**	**-$437.50**
Utilities							
Communications	371.88	448.77	-76.89	82.87 %	371.88	448.77	-76.89
Electricity	3,660.41	4,083.33	-422.92	89.64 %	3,660.41	4,083.33	-422.92
Garbage/Sewer	1,214.37	1,583.33	-368.96	76.7 %	1,214.37	1,583.33	-368.96
Natural Gas	4,565.08	7,583.33	-3,018.25	60.2 %	4,565.08	7,583.33	-3,018.25
Water	826.27	1,333.33	-507.06	61.97 %	826.27	1,333.33	-507.06
Total for Utilities	**10,638.01**	**15,032.09**	**-4,394.08**	**70.77 %**	**$10,638.01**	**$15,032.09**	**-$4,394.08**
Total for Operating Costs	**10,788.01**	**15,619.59**	**-4,831.58**	**69.07 %**	**$10,788.01**	**$15,619.59**	**-$4,831.58**
Supplies							
Office Supplies	913.57		913.57		$913.57		$913.57

	OCT 2026				TOTAL		
	Actual	Budget	Over Budget	% of Budget	Actual	Budget	Over Budget
Furniture and Computers		200.00	-200.00	0.0 %		200.00	-200.00
Other Office Supplies	115.74	275.00	-159.26	42.09 %	115.74	275.00	-159.26
Postage	20.84	15.00	5.84	138.93 %	20.84	15.00	5.84
Total for Office Supplies	**1,050.15**	**490.00**	**560.15**	**214.32 %**	**$1,050.15**	**$490.00**	**$560.15**
Operating Supplies							
Aquatics Supplies		308.33	-308.33	0.0 %		308.33	-308.33
Custodial Supplies	497.21	643.75	-146.54	77.24 %	497.21	643.75	-146.54
Fitness Supplies		66.67	-66.67	0.0 %		66.67	-66.67
General Supplies		875.00	-875.00	0.0 %		875.00	-875.00
Merchandise		41.67	-41.67	0.0 %		41.67	-41.67
Pool Chemicals	1,743.03	1,500.00	243.03	116.2 %	1,743.03	1,500.00	243.03
Total for Operating Supplies	**2,240.24**	**3,435.42**	**-1,195.18**	**65.21 %**	**$2,240.24**	**$3,435.42**	**-$1,195.18**
Total for Supplies	**3,290.39**	**3,925.42**	**-635.03**	**83.82 %**	**$3,290.39**	**$3,925.42**	**-$635.03**
Taxes							
B&O	908.23	1,413.86	-505.63	64.24 %	908.23	1,413.86	-505.63
Local & Regional Tax	311.41	480.58	-169.17	64.8 %	311.41	480.58	-169.17
State Sales & Use Tax	843.39	1,358.16	-514.77	62.1 %	843.39	1,358.16	-514.77

	OCT 2026				TOTAL		
	Actual	Budget	Over Budget	% of Budget	Actual	Budget	Over Budget
Total for Taxes	**2,063.03**	**3,252.60**	**-1,189.57**	**63.43 %**	**$2,063.03**	**$3,252.60**	**-$1,189.57**
Travel & Meals		1,151.51	-1,151.51	0.0 %		1,151.51	-1,151.51
Unapplied Cash Bill Payment Expense	0.00		0.00		0.00		0.00
Wages & Benefits							
Base Wages							
Employee Wages	71,600.90	71,267.76	333.14	100.47 %	71,600.90	71,267.76	333.14
Rewards - Employees		50.00	-50.00	0.0 %		50.00	-50.00
Total for Base Wages	**71,600.90**	**71,317.76**	**283.14**	**100.4 %**	**$71,600.90**	**$71,317.76**	**$283.14**
Benefits							
Medical/Dental/Life Ins	4,573.12	5,920.18	-1,347.06	77.25 %	4,573.12	5,920.18	-1,347.06
Retirement Benefits	7,601.09	2,662.28	4,938.81	285.51 %	7,601.09	2,662.28	4,938.81
Total for Benefits	**12,174.21**	**8,582.46**	**3,591.75**	**141.85 %**	**$12,174.21**	**$8,582.46**	**$3,591.75**
Payroll Taxes	6,830.88	6,339.31	491.57	107.75 %	6,830.88	6,339.31	491.57
Total for Wages & Benefits	**90,605.99**	**86,239.53**	**4,366.46**	**105.06 %**	**$90,605.99**	**$86,239.53**	**$4,366.46**
Total Expenses	**140,908.97**	**155,649.85**	**-14,740.88**	**90.53 %**	**$140,908.97**	**$155,649.85**	**-$14,740.88**
Net Operating Income	**224,935.44**	**332,461.19**	**-107,525.75**	**67.66 %**	**$224,935.44**	**$332,461.19**	**-$107,525.75**

	OCT 2026				TOTAL		
	Actual	Budget	Over Budget	% of Budget	Actual	Budget	Over Budget
Other Expenses							
Bond Interest Expense-Loans							
Int. Exp-Fit. Cntr & 2222 J Ave House	1,185.08	559.93	625.15	211.65 %	1,185.08	559.93	625.15
Interest Exp- 2210 J Ave House	2,198.22	706.40	1,491.82	311.19 %	2,198.22	706.40	1,491.82
Total for Bond Interest Expense-Loans	**3,383.30**	**1,266.33**	**2,116.97**	**267.17 %**	**$3,383.30**	**$1,266.33**	**$2,116.97**
Total Other Expenses	**3,383.30**	**1,266.33**	**2,116.97**	**267.17 %**	**$3,383.30**	**$1,266.33**	**$2,116.97**
Net Other Income	**-3,383.30**	**-1,266.33**	**-2,116.97**	**267.17 %**	**-$3,383.30**	**-$1,266.33**	**-$2,116.97**
Net Income	**221,552.14**	**331,194.86**	**-109,642.72**	**66.89 %**	**$221,552.14**	**$331,194.86**	**-$109,642.72**

1603 22nd Street
Anacortes, WA 98221
360-293-0673 (phone)

NOTICE OF PUBLIC HEARING

Publish Date:	November 16, 2026
Proposal Name:	Authorization of a Tax Levy Increase and Adoption of the 2027 Operating Budget for the Fidalgo Pool and Fitness Center
Documents Available At:	https://fidalgopool.com/about-us/agenda/, November 17, 2026 Regular Meeting
Public Hearing Date:	Tuesday, November 17, 2026 at 5:30pm
Public Hearing Body:	Board of Commissioners Fidalgo Park and Recreation District 1603 22nd Street Anacortes, WA 98221
Contact Person:	Jenny Claridge Acting Executive Director jclaridge@fidalgopool.com

Proposal Description:

State law (RCW 84.55.120) requires the Fidalgo Park and Recreation District to hold a public hearing on revenue sources for the following year's expense budget, including consideration of possible increases in property tax revenues. The Board of Commissioners will hear public comments on the proposed 1% increase in the property tax levy that helps support maintenance and operation of the Fidalgo Pool and Fitness Center (FPFC), as well as the FPFC's Proposed 2027 Operating Budget. The $1.976 million 2027 Operating Budget includes revenues from user fees, the levy, and property rentals.

How to Comment:

Comments are accepted by November 17, 2026, 5:30pm:

- Via email to jclaridge@fidalgopool.com
- On paper delivered to Fidalgo Pool and Fitness Center, 1603 22nd Street, Anacortes WA 98221
- Orally at the public hearing

Department of Revenue
Washington State

Form 64 0101

Ordinance/Resolution No. 357

RCW 84.55.120

WHEREAS the (Governing body of the taxing district) Board of Commissioners of (Name of the taxing district) Fidalgo Park & Recreation District has met and considered its budget for the calendar year 2027 ; and

WHEREAS the districts levy amount from the previous year was (Previous year's levy amount) $ 890,120 ;

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

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

The dollar amount of the increase over the actual levy amount from the previous year shall be $ 8901 which is a percentage increase of (Percentage increase) 1 % from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, solar, biomass, and geothermal facilities, any increase in the value of state assessed property, increment value, any annexations that have occurred and refunds made.

Adopted this 17th day of November , 2026 .

If additional signatures are necessary, please attach additional page.

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

To request this document in an alternate format, please complete the form dor.wa.gov/AccessibilityRequest or call 360-705-6705. Teletype (TTY) users please dial 711.

DRAFT

Fidalgo Park and Recreation District
Resolution 358

(2027 OPERATING BUDGET)

WHEREAS, under RCW 36.69.160, the Board of Commissioners (Board) of the Fidalgo Park and Recreation District (District), also known as the Fidalgo Pool and Fitness Center District, has a duty to:

"…annually compile a budget, in form prescribed by the state auditor, for the ensuing calendar year, and which shall, to the extent that anticipated income is actually realized, constitute the appropriations for the district. The budget may include an amount to accumulate as a reserve for a stated capital purpose. In compiling the budget, all available funds and anticipated income shall be taken into consideration…"

WHEREAS, RCW 84.55.120 applies to the Fidalgo Park and Recreation District and requires that a taxing district that collects regular levies must hold a public hearing on revenue sources for the district's following year budget and include consideration of possible increases in property tax revenues;

WHEREAS, the Skagit County Assessor's Office notified the Board that the total 2027 revenue to the District from property tax levy collections is projected to be $904,927, which includes the Maintenance and Operations levy with the allowed one percent annual increase, plus additional funds resulting from new construction, improvements to property, newly constructed wind turbines, solar, biomass, and geothermal facilities, any increase in the value of state assessed property, increment value, any annexations that have occurred and refunds made;

WHEREAS, on November 4, 2026, the Board released a Preliminary Draft 2027 Operating Budget and invited public comments at its Special Meeting on November 9, 2026;

WHEREAS, on November 16, 2026, the Board released a Notice of Public Hearing on authorization of a tax levy increase and adoption of the Proposed 2027 Operating Budget;

WHEREAS, the Proposed 2027 Operating Budget relies on user fees of $911,025, plus 2027 levy revenue of $904,927, and rental income of $53,400 for a total expected income in 2027 of $1,869,352;

WHEREAS, the Proposed 2027 Operating Budget projects total 2027 expenses of $1,975,741, of which $1,869,352 would be covered by the expected income, and $106,389 would be covered by savings from prior years; and

WHEREAS, the District maintains a separate reserve fund sufficient to cover three months of facility operating expenses as prudent fiscal policy;

WHEREAS, the Board plans to reassess user fees at its December 15, 2026 meeting and may decide to raise additional fees for 2027 to add revenue and to reflect those changes in a Revised 2027 Operating Budget;

WHEREAS, on November 17, 2026, the Board conducted a Public Hearing on the proposed one percent increase in the property tax levy for maintenance and operations of the Fidalgo Pool and Fitness Center, along with the Proposed 2027 Operating Budget; and

WHEREAS, on November 17, 2026, the Board adopted Resolution 357 authorizing a one percent annual increase in the property tax levy to be collected in 2027.

NOW THEREFORE BE IT RESOLVED, the Board hereby approves the Proposed 2027 Operating Budget for the Fidalgo Pool and Fitness Center.

BE IT FURTHER RESOLVED, the Board authorizes its Chair and staff to submit the levy certification, Resolution 357, and the 2027 Operating Budget to the appropriate state and county entities.

BE IT FURTHER RESOLVED, the Board directs its Executive Director to report back monthly on the actual revenue and expenses versus the projections in the 2027 Operating Budget, and to recommend any additional actions needed to conform to the Budget.

Approved on November 17, 2026:

Bob Forman, Position #1	Cindy Marvin, Position #3
Ken Hansen, Chair, Position #4	Ted Rolfes, Position #2
Nancy Hunting, Position #5	

FIDALGO POOL & FITNESS CENTER

Proposed 2027 Operating Budget

November 16, 2026

2027 Operating Budget

		2027 FY Budget	2026 FY Budget	2025 FY Actuals
4	Income			
5	Aquatics			
6	Daily Use			
7	P Membership	$ 61,105	$ 59,325	$ 58,075
8	P Rec Swim	$ 20,356	$ 19,763	$ 17,522
9	P Single Admission	$ 30,605	$ 29,714	$ 32,388
10	Total Daily Use	$ 112,066	$ 108,802	$ 107,985
11	Government			
12	Department of Navy	$ 4,183	$ 4,061	$ 3,942
13	P At Your Best	$ 30,776	$ 29,880	$ 28,177
14	P Grey & Golden	$ 705	$ 685	$ 586
15	P Peer Fit	$ 12,015	$ 11,665	$ 8,927
16	P Silver & Fit	$ 15,304	$ 14,858	$ 14,868
17	P Silver Sneakers	$ 10,356	$ 10,055	$ 11,085
18	Total Government	$ 73,339	$ 71,203	$ 67,585
19	Pool Rental			
20	Kayaks	$ 655	$ 636	$ 825
21	Other Pool Rental	$ 29,620	$ 28,758	$ 27,546
22	Physical Therapy	$ 20,693	$ 20,090	$ 20,675
23	Sailing	$ -	$ 1,028	$ 788
24	Scuba	$ 8,406	$ 8,161	$ 7,593
25	Total Pool Rental	$ 59,374	$ 58,675	$ 57,426
26	Red Cross			
27	P Special Programs	$ 12,532	$ 12,167	$ 9,350
28	Total Red Cross	$ 12,532	$ 12,167	$ 9,350
29	School			
30	School Swim Lessons	$ 8,643	$ 9,624	$ 9,024
31	Total School	$ 8,643	$ 9,624	$ 9,024
32	Swim Lessons			
33	Group Swim Lessons	$ 89,260	$ 100,784	$ 87,159
34	Private Swim Lessons	$ 87,480	$ 93,780	$ 78,896
35	Total Swim Lessons	$ 176,740	$ 194,564	$ 166,056
36	Total Aquatics	$ 442,694	$ 455,034	$ 417,425
37	Competitive Aquatics			
38	Masters			
39	Master's Dues	$ 21,852	$ 35,880	$ 26,893
40	Masters Meets	$ 1,000	$ 1,000	$ 128
41	Total Masters	$ 22,852	$ 36,880	$ 27,021
42	Youth Aquatics			
43	School Contracts	$ 22,377	$ 21,642	$ 8,910
44	Stroke Dev / Summer Leage	$ 6,500	$ 6,400	
45	Swim Meets	$ 12,000	$ 6,000	$ 14,500
46	TAC Dues	$ 155,180	$ 129,923	$ 112,778
47	Total Youth Aquatics	$ 196,057	$ 163,965	$ 136,188
48	Total Competitive Aquatics	$ 218,909	$ 200,845	$ 163,209
49	Fitness Center			
50	Daily Use			
51	FC Membership	$ 69,740	$ 67,709	$ 62,739
52	FC Single Admission	$ 32,446	$ 31,501	$ 34,178
53	Total Daily Use	$ 102,186	$ 99,210	$ 96,917
54	Government			
55	FC At Your Best	$ 30,776	$ 29,880	$ 28,177

2027 Operating Budget

		2027 FY Budget	2026 FY Budget	2025 FY Actuals
56	FC Grey and Golden	$ 538	$ 523	$ 462
57	FC Peer Fit	$ 750	$ 11,665	$ 8,927
58	FC Silver & Fit	$ 15,371	$ 14,923	$ 14,918
59	FC Silver Sneakers	$ 10,355	$ 10,053	$ 11,085
60	Total Government	$ 57,791	$ 67,044	$ 63,569
61	Training			
62	Fitness Personal Training	$ 82,400	$ 82,213	$ 81,172
63	Total Training	$ 82,400	$ 82,213	$ 81,172
64	Total Fitness Center	$ 242,377	$ 248,467	$ 241,659
65	Other Income			
66	Donations	$ -	$ -	$ 485
67	Fees			
68	Locker Rental	$ 1,300	$ 1,300	$ 449
69	Out of District	$ 2,400	$ 2,400	$ 1,972
70	Shower Use	$ 500	$ 500	$ 450
71	Total Fees	$ 4,200	$ 4,200	$ 2,871
72	Gift Certificates	$ 500	$ 500	$ 625
73	Interest Income	$ -	$ -	$ 121
74	Levy and Bond			
75	M&O Levy	$ 904,927	$ 893,307	$ 872,862
76	Total Levy and Bond	$ 904,927	$ 893,307	$ 872,862
77	Rental Income			$ 1,000
78	Rental Income - FPFC Room	$ 3,000	$ 2,000	$ 3,082
79	Rental Income - House	$ 50,400	$ 54,000	$ 23,200
80	Total Rental Income	$ 53,400	$ 56,000	$ 27,282
81	Retail			
82	Resale Items	$ 500	$ 500	$ 571
83	Vending Machines	$ 1,845	$ 1,845	$ 1,707
84	Total Retail	$ 2,345	$ 2,345	$ 2,278
85	Total Other Income	$ 965,372	$ 956,352	$ 906,524
86	Total Income	$ 1,869,352	$ 1,860,699	$ 1,728,816
87	Gross Profit	$ 1,869,352	$ 1,860,699	$ 1,728,816

2027 Operating Budget

		2027 FY Budget	2026 FY Budget	2025 FY Actuals
88	Expenses			
89	Administrative Costs			
90	Advertising			
91	Marketing	$ 2,750	$ 2,750	$ 756
92	Recruiting	$ 1,000	$ 1,000	$ 8,094
93	Total Advertising	$ 3,750	$ 3,750	$ 8,850
94	External Services			
95	Professional Services	$ 41,006	$ 41,006	$ 27,272
96	Total External Services	$ 41,006	$ 41,006	$ 27,272
97	Fees			
98	Bank Charges	$ 31,000	$ 31,000	$ 35,283
99	Dues/Subscriptions/Memberships	$ 16,406	$ 16,806	$ 7,296
100	Election Costs	$ 40,000	$ 20,000	$ -
101	Licenses & Fees	$ 1,696	$ 1,675	$ 1,015
102	Payroll Fees	$ -	$ -	$ 45
103	Total Fees	$ 89,102	$ 69,481	$ 43,639
104	Insurance			
105	Liability	$ 107,782	$ 111,242	$ 49,067
106	Total Insurance	$ 107,782	$ 111,242	$ 49,067
107	Total Administrative Costs	$ 241,640	$ 225,480	$ 128,829
108	Fundraising Campaign	$ -	$ -	$ 2,752
109	Maintenance			$ 261
110	Facility			
111	Capital Improvement	$ 100,000	$ 50,000	$ 16,313
112	Facility Maintenance	$ 78,000	$ 78,000	$ 38,120
113	Total Facility	$ 178,000	$ 128,000	$ 54,433
114	Rental House			
115	Rental House Maintenance	$ 10,000	$ 10,000	$ 14,756
116	Total Rental House	$ 10,000	$ 10,000	$ 14,756
117	Total Maintenance	$ 188,000	$ 138,000	$ 69,450
118	Operating Costs			
119	Training			
120	Continuing Education	$ 7,893	$ 7,050	$ 4,518
121	Total Training	$ 7,893	$ 7,050	$ 4,518
122	Utilities			
123	Communications	$ 6,822	$ 5,385	$ 4,301
124	Electricity	$ 60,585	$ 49,000	$ 53,142
125	Garbage/Sewer	$ 18,668	$ 19,000	$ 16,549
126	Natural Gas	$ 83,348	$ 91,000	$ 83,505
127	Water	$ 13,327	$ 16,000	$ 10,987
128	Total Utilities	$ 182,750	$ 180,385	$ 168,483
129	Total Operating Costs	$ 190,643	$ 187,435	$ 173,001
130	Special Projects	$ -	$ -	$ 684
131	Supplies			
132	Office Supplies			
133	Furniture and Computers	$ 2,000	$ 2,000	$ 2,072
134	Other Office Supplies	$ 3,300	$ 3,300	$ 3,749
135	Postage	$ 180	$ 180	$ 209
136	Total Office Supplies	$ 5,480	$ 5,480	$ 6,031
137	Operating Supplies			
138	Aquatics Supplies	$ 2,781	$ 3,700	$ 5,051

2027 Operating Budget

		2027 FY Budget	2026 FY Budget	2025 FY Actuals
139	Custodial Supplies	$ 8,446	$ 7,725	$ 6,739
140	Fitness Supplies	$ 824	$ 800	$ 1,764
141	General Supplies	$ 10,500	$ 10,500	$ 12,012
142	Merchandise	$ 530	$ 500	$ 520
143	Pool Chemicals	$ 19,394	$ 18,000	$ 20,652
144	Total Operating Supplies	$ 42,475	$ 41,225	$ 46,738
145	Total Supplies	$ 47,955	$ 46,705	$ 52,770
146	Taxes			
147	B&O	$ 17,170	$ 16,966	$ 8,034
148	Local & Regional Tax	$ 6,160	$ 5,767	$ 4,456
149	State Sales & Use Tax	$ 16,683	$ 16,298	$ 15,286
150	Total Taxes	$ 40,012	$ 39,031	$ 27,776
151	Travel & Meals	$ 11,327	$ 9,168	$ 6,327
152	Wages & Benefits			
153	Base Wages			
154	Employee Wages	$ 987,866	$ 926,481	$ 905,756
155	Rewards - Employees	$ 600	$ 600	$ -
156	Total Base Wages	$ 988,466	$ 927,081	$ 905,756
157	Benefits			
158	Medical/Dental/Life Ins	$ 71,039	$ 71,042	$ 77,499
159	Retirement Benefits	$ 35,259	$ 31,947	$ 36,642
160	Total Benefits	$ 106,298	$ 102,989	$ 114,141
161	Payroll Taxes	$ 96,625	$ 82,411	$ 86,684
162	Total Wages & Benefits	$ 1,191,389	$ 1,121,649	$ 1,106,581
163	Other Expenses			
164	Bond Interest Expense-Loans			
165	Int. Exp-Fit. Cntr & 2222 J Ave House	$ 7,696	$ 6,719	$ 8,627
166	Interest Exp- 2210 J Ave House	$ 7,730	$ 8,477	$ 8,478
167	Principal repayment Fit Ctr & 2222 J Ave	$ -	$ 15,196	$ 17,105
168	Principal repayment 2210 J Ave	$ -	$ 15,196	$ 17,105
169	Net Other Expenses	$ 15,425	$ (15,196)	$ (17,105)
170	Total Expenses	$ 1,926,391	$ 1,758,301	$ 1,564,732
171	Net Operating Income	$ (57,039)	$ 102,398	$ 160,648
172	Other Expenses			
173	Bond Interest Expense-Loans			
174	Principal payment Fit Ctr & 2222 J Ave	$ 34,443	$ 15,196	$ 17,105
175	Principal payment 2210 J Ave	$ 14,906	$ 15,196	$ 17,105
176	Net Other Expenses	$ 49,350	$ (15,196)	$ (17,105)
177	Operational Reserve	$ -		
178	Total Expenses	$ 1,975,741		
179	Net Operating Income	$ (106,388)	$ 102,398	$ 160,648

Aquatics

	2027 Budget	2026 Budget	2025 Full Year Actual	Revenue change 2027 vs 2026 Budget	Comment
Aquatic Revenue					
4 Rec Swim	$ 20,356	$ 19,763	$ 17,522	3.00%	
5 P Membership	$ 61,105	$ 59,325	$ 58,075	3.00%	
6 P Single Admission	$ 30,605	$ 29,714	$ 32,388	3.00%	
7 Total Daily Use	$ 112,066	$ 108,802	$ 107,985		
8 Peer Fit	$ 12,015	$ 11,665	$ 8,927	3.00%	
9 Grey and Golden	$ 705	$ 685	$ 586	3.00%	
10 Silver Sneakers	$ 10,356	$ 10,055	$ 11,085	3.00%	
11 At Your Best	$ 30,776	$ 29,880	$ 28,176	3.00%	
12 Silver & Fit	$ 15,304	$ 14,858	$ 14,868	3.00%	
13 Department of Navy	$ 4,183	$ 4,061	$ 3,942	3.00%	
14 Total for Government	$ 73,339	$ 71,203	$ 67,584		
15 Total Aquatics Programs	$ 185,405	$ 180,005	$ 175,569		
16					
17 Pool Rental					
18 Sailing	$ -	$ -	$ 788	#DIV/0!	AWA Does not utilize the pool for testing anymore.
19 Scuba	$ 8,406	$ 8,161	$ 7,593	3.00%	
20 Kayaks	$ 655	$ 636	$ 825	3.00%	
21 Physical Therapy	$ 20,693	$ 20,090	$ 20,675	3.00%	
22 Rec Swim Party (group rate)					
23 Special Olympics Event					
24 Private Parties	$ 29,620	$ 28,758	$ 27,546	3.00%	Previously "All Other Rentals"
25 Total Rental	$ 59,374	$ 58,675	$ 57,427		
26					
27					
28 ASD Contracts					
29 3rd Grade Swim Lessons	$ 8,000	$ 9,000	$ 7,765		Note: was $9,000 in 2024; not sure how much in prior years
30 Other Class Contracts	$ 643	$ 624	$ 24		
31 Total School Contracts	$ 8,643	$ 9,624	$ 9,024	-10.20%	
32					
33 Red Cross programs	$ 12,532	$ 12,167	$ 9,350	3.00%	
34					
35 Swim Lessons					
36 Group Swim Lessons	$ 89,260	$ 100,784			
37 Private Swim Lessons	$ 87,480	$ 93,780			
38 Total Swim Lessons	$ 176,740	$ 194,564			
39					
40 Total Expected Revenue	$ 442,694	$ 455,034			
41					

Aquatics

		2027 Budget	2026 Budget	2025 Full Year Actual	Revenue change 2027 vs 2026 Budget	Comment
42	**Aquatics Expenses**					
43	Wages					
44	Swim Instructors	$ 81,461	$ 98,940		-17.67%	
45	LG	$ 119,776	$ 119,468		0.26%	
46	Total	$ 201,237	$ 218,408			
47	Payroll Taxes					
48	Medicare and FICA	$ 15,395	$ 16,708			
49	L&I	$ 4,446	$ 2,331			
50	Family Medical Leave	$ 529	$ 572			
51	Payroll Tax Total	$ 20,370	$ 19,612			
52	Retirement	$ -	$ 2,199			Is this line item PERS? There are 3 lifeguards/swim
53	Total Wages and Benefits	$ 221,607	$ 240,218			Includes Hailey - who also works front desk.
54						
55	Operating Supplies	$ 1,030	$ 1,000		3.00%	
56	Continuing Education	$ 4,120	$ 4,000		3.00%	
57	Travel	$ 134	$ 130		3.00%	
58	Equipment	$ 1,751	$ 1,700		3.00%	
59	Licenses	$ 206	$ 200		3.00%	
60						
61	Local Sales Tax	$ 5,140	$ 4,834			
62	State Sales Tax	$ 13,921	$ 13,662			
63	B&O Taxes	$ 8,725	$ 8,969			
64						
65	Total Direct Expenses (excludes maintenance, senior management, utilities, etc)	$ 256,634	$ 414,573			
66	Income net of Direct Expense	$ 186,060	$ 40,461			

Competitive Aquatics

		2027 Budget	2026 Budget	2025 Full Year Actual	Revenue change 2027 vs 2026 Budget	Comment
	Competitive Aquatic Revenue					
4	ASD Contract	$ 22,377	$ 21,642	$ 8,910	3.40%	NOTE: was $19,466 in 2024 and $22,251 in 2023. Missing revenue in 2025 and 2026?
5	Hosted HS Meets	$ -	$ -			Included in contract amount
6	High School Youth Competitive Revenue	$ 22,377	$ 21,642	$ 8,910		
7	TAC Dues	$ 155,180	$ 129,923	$ 112,778	19.44%	
8	TAC Meets	$ 12,000	$ 6,000	$ 14,500	100.00%	$750/day paid by TAC Boosters
9	Stroke Development	$ 6,500	$ 6,400		1.56%	This line item should be under Aquatics - Group lessons
10	TAC Youth Revenue	$ 173,680	$ 142,323	$ 127,278		
11	Total Youth Competitive Revenue	$ 196,057	$ 163,965	$ 136,188		
12	Masters Dues	$ 21,852	$ 35,880	$ 26,893	-39.10%	NOTE: Sep 2026 run rate is $1,900/month
13	Masters Meets	$ 1,000	$ 1,000	$ 1,000	0.00%	
14	Total Masters Competitive Revenue	$ 22,852	$ 36,880	$ 27,893		
15						
16	Total Competitve Revenue	$ 218,909	$ 200,845			
17	**Competitive Aquatic Expense**					
18	TAC Youth Expenses					
19	Wages					
20	Head Coach	$ 85,333	$ 71,261			
21	Assistant Coach	$ 36,750	$ 37,485			
22	Total Wages	$ 122,083	$ 108,746			
23						
24	Payroll Taxes					
25	Medicare and FICA	$ 9,339	$ 8,319			
26	L&I	$ 2,033	$ 1,036			
27	Family Medical Leave	$ 321	$ 285			
28	Payroll Tax Total	$ 11,694	$ 9,640			
29	Medical/Dental	$ 10,102	$ 10,102			
30	Life Insurance	$ 54	$ 54			
31	Med / L.I. Total	$ 10,156	$ 10,156			
32	Retirement	$ 4,762	$ 6,068			Is this PERS?
33	Total TAC Youth Wages and Benefits	$ 148,694	$ 134,610			
34	Meet Travel					
35	Hotel	$ 2,000	$ 3,680			
36	Mileage	$ 5,700	$ 3,078			
37	Flights	$ 500	$ 500			
38	Rental Car	$ 250	$ 250			
39	Per Diem	$ 1,243	$ 1,100			
40	Travel Total	$ 9,693	$ 8,608			
41	Supplies	$ -	$ 250	$ -		TAC Booster pays for supplies
42	Equipment	$ -	$ 750	$ -		TAC Booster pays for equipment
44	Coaches Education	$ -	$ 1,000	$ -		TAC Boosters pay for coachs' education
45	B&O Taxes	$ 3,423	$ 2,805			
46	**Total TAC Youth Direct Expense**	$ 161,811	**$ 148,024**			
47	TAC Masters Expenses					
48	Masters Coach	$ 8,400	$ 13,770			
49	Masters Assistant	$ 5,000	$ 5,100	$ -		
50	Total Wages	$ 13,400	$ 18,870			
51						
52	Payroll Taxes					
53	Medicare and FICA	$ 1,025	$ 1,444			
54	L&I	$ 265	$ 191			
55	Family Medical Leave	$ 35	$ 49			
56	Payroll Tax Total	$ 1,326	$ 1,684			
57	Retirement					
58	Total Masters Wages and Benefits	$ 14,726	$ 20,554			
59	B&O taxes	$ 450	$ 727			

Competitive Aquatics

	2027 Budget	2026 Budget	2025 Full Year Actual	Revenue change 2027 vs 2026 Budget	Comment
60 **Total TAC Masters Direct Expense**	$ 15,176	$ 21,281			
61					
62 B&O Taxes - High School	$ 441	$ 427			
63					
64 Total Direct Expenses (excludes maintenance, senior management, utilities, etc)	$ 177,428	$ 201,270			
65 Income net of Direct Expense	$ 41,481	$ (425)			
66					
67 TAC Youth Revenue net of Direct Expense	$ 11,869	$ (5,701)			
68 TAC Masters Revenue net of Direct Expense	$ 7,676	$ 15,599			

69

TAC Membership Counts and Pricing Assumptions

70

			2027 Budget						
71				*Shown as charges per month even if paid yearly*					
72			# Members	Coaching Fee	Facility Fee	Total Fee	Annual Fees collected per member (yearly payment receives 10% discount on monthly fee - option for TAC)	Total fees collected	Actual # Members as of 9/2026
73									
74	**TAC YOUTH**								
75	Bronze Development	Monthly	0	$ -	$ -	$ -	$ -	$ -	0
76		Yearly	0	$ -	$ -	$ -	$ -	$ -	0
77	Bronze	Monthly	0	$ -	$ -	$ -	$ -	$ -	0
78		Yearly	0	$ -	$ -	$ -	$ -	$ -	0
79	Silver	Monthly	21	$ 50	$ 128	$ 178	$ 2,136	$ 44,856	17
80		Yearly	5	$ 50	$ 128	$ 178	$ 1,922	$ 9,612	5
81	Gold	Monthly	16	$ 75	$ 123	$ 198	$ 2,376	$ 38,016	10
82		Yearly	2	$ 75	$ 123	$ 198	$ 2,138	$ 4,277	2
83	Junior & Drylands	Monthy	2	$ 75	$ 133	$ 208	$ 2,496	$ 4,992	2
84		Yearly	1	$ 75	$ 133	$ 208	$ 2,246	$ 2,246	1
85	Junior	Monthly	4	$ 69	$ 109	$ 178	$ 2,136	$ 8,544	3
86		Yearly	0	$ 69	$ 109	$ 178	$ 1,922	$ -	0
87	Senior Prep	Monthly	8	$ 80	$ 139	$ 219	$ 2,628	$ 21,024	3
88		Yearly	2	$ 80	$ 139	$ 219	$ 2,365	$ 4,720	2
89	Senior	Monthly	6	$ 80	$ 159	$ 239	$ 2,868	$ 14,191	6
90		Yearly	1	$ 80	$ 159	$ 239	$ 2,581	$ 2,581	1
91	Out of District Surcharge	Monthly	2	$ -	$ 5	$ 5	$ 60	$ 120	2
92		Yearly	0	$ -	$ -	$ -	$ 54	$ -	0
93		Total	70					**$ 155,180**	
94	**TAC MASTERS**								
95		Pool Only	12	$ 10	$ 73	$ 83	$ 996	$ 11,952	12
96		All Access Family	2	$ 10	$ 145	$ 155	$ 990	$ 1,980	2
97		All Access	7	$ 10	$ 80	$ 90	$ 1,080	$ 7,560	7
		Out of District Surcharge	3	$ -	$ 10	$ 10	$ 120	$ 360	2
98		Daily Drop-in		$ -	$ 10	$ 10		$ -	
99								**$ 21,852**	
100									
101	**Swim Meets**		**TAC YOUTH**						
102		Hotels	8	$ 250	$ 2,000				
103		Mileage	7500	$ 0.76	$ 5,700				
104		Flights	1	$ 500	$ 500				
105		Rental Car	1	$ 250	$ 250				
106		Per Diem	11	$ 113	$ 1,243				

Fitness

		2027 Budget	2026 Budget	2025 Full Year Actual	Revenue change 2027 vs 2026 Budget	*Comment*
	Fitness Revenue					
4	FC Membership	$ 69,740	$ 67,709	$ 62,739	3.00%	
5	FC Single Admission	$ 32,446	$ 31,501	$ 34,178	3.00%	
6	Total Daily Use	$ 102,186	$ 99,210	$ 96,917		
7	Optum Programs	$ 30,776	$ 29,880	$ 28,177	3.00%	
8	Grey & Golden	$ 538	$ 523	$ 462	3.00%	
9	Peer Fit/FitOn	$ 750	$ 11,665	$ 8,927	-93.57%	Only one FitOn(Peerfit) member for $64/mo
10	ASH Silver & Fit/Active & Fit	$ 15,371	$ 14,923	$ 14,918	3.00%	
11	Tivity Silver Sneakers/Prim	$ 10,355	$ 10,053	$ 11,085	3.00%	
12	Total Fitness Benefit	$ 57,791	$ 67,044	$ 63,569		Not all programs via Medicare, some employer
13	Total access Revenue	$ 159,977	$ 166,254	$ 160,486		
14						
15	Personal Training	$ 82,400	$ 82,213	$ 81,172	0.23%	
16						
17	Total Fitness Revenue	$ 242,377	$ 248,467	$ 241,658		
18	**Fitness Expenses**					
19	Wages					
20	Instructors	$ 104,600	$ 125,715			
21						
22	Total	$ 104,600	$ 125,715			
23						
24	Payroll Taxes					
25	Medicare and FICA	$ 8,002	$ 9,617			
26	L&I	$ 1,683	$ 957			
27	FMLA	$ 275	$ 329			
28	Payroll Tax Total	$ 9,960	$ 10,904			
29	Retirement	$ -	$ -			
30	Total Wages and Benefits	$ 114,560	$ 136,619			
31						
32	Continuing Education	$ 773	$ 750			
33	Dues/Subscriptions/Member	$ 206	$ 200			
34	Operating Supplies	$ 412	$ 400			
35	Travel	$ 134	$ 130			
36	Equipment	$ 412	$ 400			
37	Licenses	$ 515	$ 500			
38						
39	B&O Taxes	$ 3,932	$ 3,861			
40	Local Sales Taxes	$ 779	$ 725			
41	State Sales Taxes	$ 2,109	$ 2,048			
42						
43	Total Direct Expenses (excludes maintenance, senior management, utilities, etc)	$ 123,830	$ 283,723			
44	Income net of Direct Expense	$ 118,546	$ (35,256)			

Administration

		2027 Budget	2026 Budget	2025 Full Year Actual		Revenue change 2027 vs 2026 Budget	*Comment*
	Overhead Revenue						
5	Donations	$ -	$ -	$ 485			
6	Locker Rental	$ 1,300	$ 1,300	$ 449		0.00%	
7	Out of District	$ 2,400	$ 2,400	$ 1,972		0.00%	
8	Shower Use	$ 500	$ 500	$ 450		0.00%	
9	Gift Certificates	$ 500	$ 500	$ 625		0.00%	
10	Interest Income	$ -	$ -	$ 121			
11	Rental Income - FPFC Room	$ 3,000	$ 2,000	$ 4,082		50.00%	$50/rental from $30
12	Resale	$ 500	$ 500	$ 571		0.00%	
13	Vending	$ 1,845	$ 1,845	$ 1,707		0.00%	
14	Total Other Revenue (doesn't include levy or house rental income)	$ 10,045	$ 9,045	$ 10,462			
15							
16	**Overhead Expenses**						
17	Wages and Benefits						
18	Operations Manager	$ 75,062	$ 67,698				
19	Aquatics Manager	$ 78,485	$ 67,698				
20	Front Desk Manager	$ 53,040					
21	Front Desk	$ 45,543	$ 87,115				
22	Payroll Taxes						
23	Medicare and FICA	$ 19,288	$ 17,022				
24	L & I	$ 4,507	$ 2,222				
25	Family Medical Leave	$ 663	$ 583				
26	Tax Total	$ 24,458	$ 19,827				
27	Medical/Dental	$ 30,307	$ 29,296				
28	Life Insurance	$ 108	$ 105				
29	Med / L.I. Total	$ 30,415	$ 29,402				
30	PERS Retirement	$ 14,069	$ 10,722				
31	Admin Wages and Beniefits Total	$ 321,071	$ 282,461				
32							
33	Manitenance Aid	$ -	$ -				50% pd by levy
34	Payroll Taxes						
35	Medicare and FICA	$ -	$ -				
36	L & I	$ -	$ -				
37	Family Medical Leave	$ -	$ -				
38	Tax Total	$ -	$ -				
39	Medical/Dental	$ -	$ -				
40	Life Insurance	$ -	$ -				
41	Med / L.I. Total	$ -	$ -				
42	Pers Retirement	$ -	$ -				
43	Maintenace Aid Total	$ -	$ -				
44							
45	Custodian	$ -	$ 10,266				
46	Payroll Taxes						
47	Medicare and FICA	$ -	$ 785				

Administration

		2027 Budget	2026 Budget	2025 Full Year Actual		Revenue change 2027 vs 2026 Budget	*Comment*
48	L & I	$ -	$ 139				
49	Family Medical Leave	$ -	$ 27				
50	Tax Total	$ -	$ 952				
51	Medical/Dental						
52	Life Insurance						
53	Med / L.I. Total	$ -	$ -				
54	Pers Retirement	$ -	$ 573				
55	Custodial Total	$ -	$ 11,790				
56							
57	Employee Reward Program	$ 600	$ 600			0.00%	
58	Payroll System Fees	?					
59							
60	Wage and Benefit Total	$ 321,671	$ 294,851				
61							
62	Costco Membership	$ 60	$ 60			0.00%	
63	Merchandise	$ 530	$ 500			6.00%	
64	Reserve Funds	$ -	$ 22,750				
65	Local Sales Tax	$ 241	$ 208				
66	State Sales Tax	$ 653	$ 588				
67	B&O Tax	$ 198	$ 178				
68	Total	$ 1,682	$ 24,284				

GENERAL INPUT ASSUMPTIONS

Levy, insurance, operational reserves, rental property, payroll, benefits & taxes, and lesson fees

Levy, Insurance, and Operational Reserve Assumptions

5	Current Levy	$ 890,120			Notes
6	Proposed Levy % increase	1%			
7	New Construction	$ 9,006			
8	Refund Levy	$ 2,169			
9	Sate Property	$ 402			
10	Estimated Levy	$904,927	$910,477 Adj per Assessor ltr		
11	Current Liabilty Insurance	$ 98,872			
12	Anticipated Liabilty Increase	8%			
13	Anticipated Liabilty Insurance	$ 106,782			
14	Desired Operational Reserve	$ -	0% Percent Paid by Levy		*This amount is used in the Levy Detail and Administration tabs, and then fed to the Budget-Levy vs Program tab for purposes of evaluating levy income vs expenditure. It isn't part of the operating income budget.*

Rental Property

					Rental income		Bond Payment	
18								
19		Loan Rate	Principal for year	Interest for year	Monthly	Annual	Monthly	Annual
20	2222 J and Fitness Center (May 2029)	6.95%	$ 34,443.48	$ 7,695.60	$ 1,700.00	$ 20,400.00	$ 3,511.59	$ 42,139.08
21	2210 J (Jun 2031)	7.20%	$ 14,906.04	$ 7,729.68	$ 2,500.00	$ 30,000.00	$ 1,886.31	$ 22,635.72
22			$ 49,349.52	$ 15,425.28		$ 50,400.00	$ 5,397.90	$ 64,774.80

Benefits and Tax Rates

			2027 Budget	2026 Budget	2025 Actual		
25							
26	PERS Employer Rate	2027	5.58%	5.58%		of gross wages	
27	Medicare & SS	2027	7.65%	7.65%		of gross wages	
28	Labor and Industries	2027	$ 0.5309	$ 0.4473		/hr	Health Clubs, Gyms, Exercise Facilities
29	Family Medical Leave	2027	28.57%	28.48%		of	0.92% of gross wages
30	Monthly Medical Ins	?	$ 784.85	$ 784.85			AWB/month
31	Monthly Dental Ins	?	$ 57.00	$ 57.00			MetLife/person/month
32	Monthly Life Ins	?	$ 4.50	$ 4.50			AWB/person/month
33	Local Sales Tax Rate	2027	2.40%	2.30%			
34	State Sales Tax Rate	2027	6.50%	6.50%			
35	B&O Tax Rate	?	1.971%	1.971%			
36							

GENERAL INPUT ASSUMPTIONS

Levy, insurance, operational reserves, rental property, payroll, benefits & taxes, and lesson fees

Payroll

	Exempt / Non-Exempt	# Staff (exempt) or hours per week (non-exempt)	2027 Budget Wage Rate	2027 Budget Wage Budget	2027 Budget Base	2027 Budget Maximum	2026 Budget Wage Rate	2026 Budget Wage Budget	2026 Budget Base	2026 Budget Maximum	Actual Wage Rate as of 9/2026	Percent Paid by Levy
Executive Director	Exempt	1	$ 120,000	$ 120,000	$ 85,000	$ 120,000	$ 90,000	$ 90,000	$ 82,770	$ 106,418		100%
Operations Director	Non-exempt full time	40	$ 35.12	$ 71,638	$ 30.00	$ 37.00	$ 34.26	$ 71,261	$ 30.00	$ 37.00		0%
	Overtime	1.25	$ 35.12	$ 3,424	$ 30.00	$ 37.00	$ 34.26	$ 71,261	$ 30.00	$ 37.00		
Aquatics Director	Non-exempt full time	40	$ 35.12	$ 71,638	$ 30.00	$ 37.00	$ 34.26	$ 71,261	$ 30.00	$ 37.00		0%
	Overtime	2.5	$ 35.12	$ 6,848	$ 30.00	$ 37.00	$ 34.26	$ 71,261	$ 30.00	$ 37.00		
Facility Manager	Non-exempt full time	40	$ 40.26	$ 82,130	$ 35.15	$ 43.58	$ 39.28	$ 81,698	$ 34.29	$ 42.52		100%
	Overtime	2.5	$ 40.26	$ 7,851	$ 35.15	$ 43.58	$ 39.28	$ 81,698	$ 34.29	$ 42.52		
Maintenance & Repair Technician	Non-exempt part-time	20	$ 40.26	$ 41,065	$ 35.15	$ 43.58	$ 39.28	$ 81,698	$ 34.29	$ 42.52		100%
Custodial / Maintenance Aide	Non-exempt full time	40	$ 21.26	$ 43,371	$ 18.23	$ 22.34	$ 20.74	$ 43,143	$ 17.69	$ 21.80		100%
Custodian	Non-exempt part-time	0	$ 20.24	$ -	$ 18.23	$ 22.34	$ 19.74	$ 10,266	$ 17.69	$ 21.80		100%
Front Desk Manager	Non-exempt full-time	40	$ 26.00	$ 53,040	$ 20.24	$ 24.45	$ 20.10	$ 41,808	$ 19.74	$ 23.85	$ 26.00	0%
Front Desk	Non-exempt part-time	45	$ 20.24	$ 45,543	$ 18.23	$ 22.34	$ 19.74	$ 45,307	$ 17.69	$ 21.80		
Lifeguard	Non-exempt part-time	125	$ 19.24	$ 119,776	$ 18.23	$ 20.24	$ 18.82	$ 119,468	$ 17.69	$ 19.74	$ 17.60	
SWIM COACHING												
TAC Youth Head Coach	Non-exempt full time	40	$ 35.12	$ 71,638	$ 30.00	$ 37.00	$ 34.26	$ 71,261	$ 30.00	$ 37.00		
	Overtime	5	$ 35.12	$ 13,695	$ 30.00	$ 37.00						
TAC Youth Assistant Coaches (2)	Non-exempt part-time	35	$ 21.00	$ 36,750	$ 20.00	$ 22.00	$ 21.00	$ 37,485	$ 20.00	$ 22.00		
TAC Masters Head Coach	Non-exempt part-time	6	$ 28.00	$ 8,400	$ 20.00	$ 30.00	$ 30.00	$ 13,770	$ 28.00	$ 32.00	$19.50	
TAC Masters Assistant Coach	Non-exempt part-time	4	$ 25.00	$ 5,000	$ 20.00	$ 22.00	$ 20.00	$ 5,100	$ 20.00	$ 22.00		
INSTRUCTION - SWIM AND FITNESS												
Group Swim Instructor	Non-exempt part-time	19	$ 18.38	$ 17,461	$ 18.23	$ 40.00	$ 30.00	$ 33,660	$ 17.63	$ 30.00	$30.00	
Private Swim Instructor	Non-exempt part-time	20	$ 50.00	$ 50,000	$ 45.00	$ 55.00	$ 50.00	$ 51,000	$ 45.00	$ 55.00	$50	
Semi-Private Swim Instructor	Non-exempt part-time	4	$ 70.00	$ 14,000	$ 65.00	$ 75.00	$ 70.00	$ 14,280	$ 65.00	$ 75.00	$70	
Group Fitness Instructor	Non-exempt part-time	49	$ 28.00	$ 68,600	$ 26.00	$ 40.00	$ 27.00	$ 61,965	$ 25.00	$ 30.00		
Private Fitness Instructor	Non-exempt part-time	14	$ 50.00	$ 36,000	$ 45.00	$ 55.00	$ 50.00	$ 63,750	$ 45.00	$ 55.00		
Semi-Private Fitness Instructor	Non-exempt part-time	1	$ 70.00	$ 3,500	$ 45.00	$ 55.00	$ 50.00	$ 63,750	$ 45.00	$ 55.00		
Total Wages				$ 987,866				$ 926,481				

Reference Information and Reasonability Checks

	2027 Budget		2026 Budget	Actual 2025	Actual 2024
Total wages	$ 987,866	*should equal amount above*	$ 926,481	$ 905,756	$ 867,216
Benefits - medical	$ 71,039		$ 71,042	$ 77,499	$ 73,248
Benefits - retirement benefits	$ 35,259		$ 31,947	$ 36,612	$ 46,743
Benefits - total	$ 106,298		$ 102,989	$ 114,111	$ 119,991
Benefits as % of wages	10.8%	*should approximate prior years*	11.1%	12.6%	13.8%
Payroll taxes	$ 96,625.02		$ 82,411.07	$ 86,684.00	$ 71,296.00
Payroll taxes as % of wages	9.8%	*should approximate prior years*	8.9%	9.6%	8.2%

Minimum Wage and Hours of Operation Assumptions

2026 Minimum Wage	$ 17.13	
2027 Minimum Wage	$ 17.73	https://www.lni.wa.gov/workers-rights/wages/minimum-wage/
Anticipated Increase	2.50%	
Desired over Minimum Wage	$ 0.50	
Weeks of operation	50	

To be announced 9/30/2026

GENERAL INPUT ASSUMPTIONS

Levy, insurance, operational reserves, rental property, payroll, benefits & taxes, and lesson fees

79	Full Time Position Annual Hours	2,080

Lifeguard Hours

	Facility open hours			Lifeguard Hours per Week		
	Open	Closed	Total Open Hours	1st Guard Hours	2nd Guard Hours	Total Guard Hours
Monday	5:00 AM	7:00 PM	14.0	10.5	6.0	16.5
Tuesday	5:00 AM	7:00 PM	14.0	10.5	7.0	17.5
Wednesday	5:00 AM	7:00 PM	14.0	10.5	6.0	16.5
Thursday	5:00 AM	7:00 PM	14.0	10.5	7.0	17.5
Friday	5:00 AM	8:00 PM	15.0	10.5	4.0	14.5
Saturday	8:00 AM	3:00 PM	7.0	10.5	10.0	20.5
Sunday	8:00 AM	3:00 PM	7.0	10.5	11.0	21.5
Week Total Hours			85.0	73.5	51.0	**124.5**

Lifeguard Salary

	% Utilization	2027 Plan	Minimum	Maximum	Actual Wage Rate as of 9/2026	
Head Guard	44%	$ 20.50	$ 18.70	$ 20.70	$ 20.00	
Senior Guard	10%	$ 18.33	$ 17.70	$ 19.70	$ 17.88	Senior Guard makes minimum plus $.75
Guard	47%	$ 18.07	$ 17.20	$ 19.20	$ 17.63	Guards make minimum plus $.50
Average Lifeguard Wage		**$ 19.24**				

Instruction - Number of Lessons

Average Group swim lessons per week	38	
Average Private swim lessons per week	35	*81%*
Average Semi-Private swim lessons per week	8	*19%*
Number of Fitness Classes per week day	9	
Number of Fitness Classes per weekend day	2	
Number of Aquatic Fitness Classes per week day	2	
Number of Aquatic Fitness Classes per weekend day	0	
Average Private Fitness per week	24	
Average Semi-Private Fitness per week	4	

GENERAL INPUT ASSUMPTIONS

Levy, insurance, operational reserves, rental property, payroll, benefits & taxes, and lesson fees

Lesson Fees

			2027 Budget	2026 Budget	2026 Current (as of 9/2026)	Fee Change	
114							
115	Swim Lessons	Group 30 Min	$ 15.00	$ 14.38	$ 14.37	4.3%	
116		Group 45 Min	$ 18.00	$ 17.50	$ 17.50	2.9%	
117		Group 60 Min	$22.00	$20.62	$20.62	6.7%	
118		Private 30 min	$ 50.00	$50.00	$50.00	0.0%	
119		Semi-Private 30 min	$ 85.00	$ 85.00	$85.00	0.0%	
120							
121							
122							
123	Private Fitness	30 Minute Private	$ 55.00	$ 55.00	$ 45.00		
124		55 Minute Private	$ 85.00	$ 85.00	$ 75.00		
125		% 30 Minute	80%				
126		Average rev per hour	$ 105.00				
127		# hours per week	14.40				
128		Revenue - Private	$ 75,600				
129		30 Minute Semi-Private	$ 70.00	$ 70.00	$ 60.00		
130		55 Minute Semi-Private	$ 120.00	$ 120.00	$ 100.00		
131		% 30 Minute	80%				
132		Average rev per hour	$ 136.00				
133		# hours per week	$ 1.00				**Note: Very few - less than 1 per week. How to project? Or set at 0?**
134		Revenue - Semi Private	$ 6,800				
135		Total revenue	$ 82,400.00				

Levy Detail

	2027 Budget	2026 Budget	2025 Full Year Actual		Revenue change 2027 vs 2026 Budget	Comment
Income						
Proposed Levy	904,927	890,120	872,862		1.66%	
Interest & Other (New Construction)						
Rental Income - House	50,400	54,000	23,200		-6.67%	
Total Income	*955,327*	*947,307*	*896,062*			
Expense - Administration						
Bank Charges	31,000	31,000	35,283		0.00%	
Continuing Education	2,000	300	Multiple areas		566.67%	*ED Training/Conferences*
2210 J Ave Rental Payment	22,636	22,636				
2222 J Ave Rental & Fitness Center Payment	42,139	41,025				
Dues/Memberships						
Chamber of Commerce	155	155	Multiple areas		0.00%	*Non-profit*
Washington Recreation and Parks Association	1,250	1,250	Multiple areas		0.00%	
Club Automation	12,000	12,000	Multiple areas		0.00%	
Association of Washington Business (AWB)	0	400	Multiple areas		-100.00%	*Required for Healthcare*
Quickbooks	575	575	Multiple areas		0.00%	
Microsoft Office	2,324	2,324				*6 Business Premium Accounts @$22/month, 1 Business Basic Account @$6/month, 5 Email Only Accounts @$8/month plus 8.8% tax*
Total Dues and Memberships	16,304	16,704				
Election Costs	40,000	20,000	0		100.00%	*Bond or Municipal District Election Expense*
Unemployment for Previous Executive Director (6 months)	22,516					
Wages & Benefits - Executive Director						
Director	120,000	90,000				100% of salary
Payroll Taxes Director						
Medicare & Social Security	9,180	6,885				
Labor and Industries	1,104	558				
Family Medical Leave	315	236				
Total Payroll taxes Director	10,600	7,678				
Medical/Dental	10,102	10,102				
Life Insurance	54	54				
Total Med/L.I. Director	10,156	10,156				
PERS Retirement	6,696	5,022				
Total Wages & Benefits - Executive Director	147,452	112,857			30.65%	
Wages & Benefits - Managers						
Operations	0	3,563				
Aquatics	0	3,563				
Front Desk	0					
Payroll Taxes Managers						
Medicare & Social Security	0	545				
Labor and Industries	1,104	558				
Family Medical Leave	0	19				
Total Payroll taxes Managers	1,104	1,121				
Medical/Dental	0	1,010				
Life Insurance	0	5				
Total Med/L.I. Managers	0	1,016				
PERS Retirement	0	398				
Total Wages & Benefits - Managers	1,104	9,661				
Insurance - Employment Security	1,000	1,000	Multiple areas		0.00%	
Recruiting - Help Wanted and Small Works Roster	1,000	1,000	8,094		0.00%	
Insurance	106,782	110,242				*Enduris*
Licenses and fees						
Minor Work Permit	25	25			0.00%	*Annual Fee*
ASCAP/BMI	450	450			0.00%	*Annual Fee*

Levy Detail

	2027 Budget	2026 Budget	2025 Full Year Actual		Revenue change 2027 vs 2026 Budget	Comment
Business License	50	50			0.00%	Annual Fee
Boiler/Pool Permit State Health	400	400			0.00%	Annual Fee
DRS OASI Fee	25	25			0.00%	
Employment Security	25	25			0.00%	Annual Administrative Fee
Total Licenses and Fees	975	975	Multiple areas			
Marketing						
City Guide	750	750			0.00%	
Web Page						
Other Advertisements, incl Public Services Announce	1,500	1,500			0.00%	Based on annualization
Home Town Welcome	500	500			0.00%	
Total Marketing	2,750	2,750	**756**			
Postage	180	180	209		0.00%	Averaging $49 for 11 months
Professional Services						
Bookkeeper Services	6,000	6,000			0.00%	
PayNorthwest	11,300	11,300			0.00%	
Attorney Services, and Other	7,000	7,000			0.00%	
Copier	1,321	1,321			0.00%	
Consultation	8,000	8,000			0.00%	
Computer Services	750	750			0.00%	Website and computer repair
State Audit	12,635	12,635			0.00%	
Total Professional Services	41,006	41,006	**27,272**			
Supplies						
Office Supplies	3,300	3,300	3,749		0.00%	
General Supplies	10,500	10,500	12,012		0.00%	
Total Supplies	13,800	13,800	**15,761**			
Communications						
Telephone Emergency Land Line	1,147	794			4.40%	Ziply; last 12 months plus 4.4%
Telephone System	2,500	2,500			4.40%	Intermedia
Internet	1,980	1,896			4.40%	Anacortes Fiber
IT Security	1,000					
Web Hosting	195	195			4.40%	InMotion
Total Communications	6,822	5,385	**4,301**			
Travel	150	150	Multiple areas		0.00%	
Office Furniture & Computers	2,000	2,000	2,072		0.00%	
Total Administrative Expense	501,616	432,671				
Difference from Previous Year	68,945					
Expense - Maintenance						
Continuing Education	1,000	1,000			0.00%	
Dues/Memberships	42	42			0.00%	Pool & Spa $20, Service Industry New $22
Wages & Benefits - Facility Manager						
Wage	89,980	81,698			10.14%	2027 amount includes overtime
Payroll Taxes						
Medicare & Social Security	6,883	6,250				
Labor and Industries	1,104	558				
Family Medical Leave	237	214				
Total Payroll taxes	8,224	7,022				
Medical/Dental	10,102	10,102				
Life Insurance	54	54				
Total Med/L.I.	10,156	10,156				
PERS Retirement	5,021	4,559				
Total Wages & Benefits - Faciility Maintenance Manager	113,382	103,434				

Levy Detail

	2027 Budget	2026 Budget	2025 Full Year Actual		Revenue change 2027 vs 2026 Budget	Comment
Wages & Benefits - Maintenance & Repair Technician						
Wage	41,065	NA				100% paid by levy
Payroll Taxes						
Medicare & Social Security	3,141	NA				
Labor and Industries	1,104	NA				
Family Medical Leave	108	NA				
Total Payroll taxes	4,354	NA				
Medical/Dental	0	NA				
Life Insurance	0	NA				
Total Med/L.I.	0	NA				
PERS Retirement	2,291	NA				
Total Wages & Benefits - Maintenance & Repair Technician	47,710	NA				
Wages & Benefits - Custodian & Maintenance Aide						
Wage	43,371	43,143				
Payroll Taxes						
Medicare & Social Security	3,318	3,300				
Labor and Industries	1,104	558				
Family Medical Leave	114	113				
Total Payroll taxes	4,536	3,971				
Medical/Dental	10,102	10,102				
Life Insurance	54	54				
Total Med/L.I.	10,156	10,156				
PERS Retirement	2,420	2,407				
Total Wages & Benefits - Custodian / Maintenance Aide	60,483	59,677				
Maintenance Supplies						
Custodial Supplies	8,446	7,725	6,739		9.33%	0% increase over last 12 months
Pool Chemicals	19,394	18,000	20,652		7.74%	5% increase over last 12 months
Total Maintenance Supplies	27,840	25,725				
Travel - Maintenance	1,216	150	Multiple areas		710.67%	
Repair & Maintenance						
Repairs (Internal Work)	40,000	40,000			0.00%	
External Services	38,000	38,000			0.00%	
Total - Facility Maintenance	78,000	78,000	38,119			
Rental House Maintenance	10,000	10,000	6,308		0.00%	
Total Repairs & Maintenance	88,000	88,000				
Utilities						
Garbage/Sewage	18,668	19,000			-1.75%	4.4% increase over previous 12 months.
Water/Storm Water	13,327	16,000			-16.71%	4.4% increase over previous 12 months.
Natural gas	83,348	91,000			-8.41%	13.94% increase over previous 12 months.
Electricity	60,585	49,000			23.64%	15.2% increase over previous 12 months.
Total Utilities	175,928	175,000	168,483			
Total Levy Maintenance Expense	515,601	453,028				
Expense - Capital Improvements & Reserve Funds						
Capital Improvements Plan (Feasibility, Public Notification, Design, etc.)	100,000	50,000			100.00%	
Total Capital Improvement	100,000	50,000				
Reserve Funds	0	12,250				
Total Expense for Levy (Administrative+Maintenance+Capital Improvement+Reserve)	**1,117,217**	**947,950**				

2027 Operating Budget Summary: Levy vs Program Breakdown

2027 Operating Budget for Levy vs Program Breakdown

		2027 Budget			2026 Budget			
		Levy	Program	Total	Levy	Program	Total	Difference
	REVENUE							
7	M&O Levy	904,927		904,927	893,307		893,307	11,620
8	House Rental Income	50,400		50,400	54,000		54,000	-3,600
9	Total	955,327		955,327	947,307		947,307	8,020
11	Aquatics							
12	Rec Swim		20,356	20,356		19,763	19,763	593
13	P Single Admission		30,605	30,605		29,714	29,714	891
14	P Memberships		61,105	61,105		59,325	59,325	1,780
15	P Rental		59,374	59,374		58,675	58,675	700
16	Government Programs		73,339	73,339		71,203	71,203	2,136
17	Swim Lessons		176,740	176,740		194,564	194,564	-17,824
18	Other Programs		21,174	21,174		21,791	21,791	-616
19	Total		442,694	442,694		455,034	455,034	-12,340
21	Competitive Aquatics							
22	ASD Contract		22,377	22,377		21,642	21,642	735
23	TAC Dues		155,180	155,180		129,923	129,923	25,257
24	Masters Dues		21,852	21,852		35,880	35,880	-14,028
25	Masters Meets		1,000	1,000		1,000	1,000	0
26	Stroke Development / Summer League		6,500	6,500		6,400	6,400	
27	Hosted Meets		12,000	12,000		6,000	6,000	6,000
28	Total		218,909	218,909		200,845	200,845	18,064
30	Fitness Center							
31	FC Membership		69,740	69,740		67,709	67,709	2,031
32	FC Single Admission		32,446	32,446		31,501	31,501	945
33	FC Government Programs		57,791	57,791		67,044	67,044	-9,253
34	FC Personal Training		82,400	82,400		82,213	82,213	187
35	Total		242,377	242,377		248,467	248,467	-6,090
37	Other Income							
38	Vending Machines		1,845	1,845		1,845	1,845	0
39	Out of District		2,400	2,400		2,400	2,400	0
40	Resale		500	500		500	500	0
41	Locker Rental		1,300	1,300		1,300	1,300	0
42	Shower Use		500	500		500	500	0
43	Room Rental		3,000	3,000		2,000	2,000	1,000
44	Gift Certificates		500	500		500	500	0
45	Total		10,045	10,045		9,045	9,045	1,000
47	Income Total	955,327	914,025	1,869,352	947,307	913,392	1,860,699	8,654
48								

2027 Operating Budget for Levy vs Program Breakdown

		2027 Budget			2026 Budget			
		Levy	Program	Total	Levy	Program	Total	Difference
49	**EXPENSE**							
50	Administrative costs							
51	Marketing	2,750		2,750	2,750		2,750	0
52	Recruiting	1,000		1,000	1,000		1,000	0
53	Professional Service	41,006		41,006	41,006		41,006	0
54	Bank Charges	31,000		31,000	31,000		31,000	0
55	Dues/Memberships							
56	Administration	16,304	60	16,364	16,704	60	16,764	-400
57	Aquatics			0			0	0
58	Competitive Aquatics			0			0	0
59	Maintenance	42	0	42	42	0	42	0
60	Fitness Center			0			0	0
61	Total Dues & Memberships	16,346	60	16,406	16,746	60	16,806	-400
62	Election	40,000		40,000	20,000		20,000	20,000
63	Licenses and Fees	975	721	1,696	975	700	1,675	21
64	Insurance	107,782		107,782	111,242		111,242	-3,461
65	Total Administrative Costs	240,859	781	241,640	224,720	760	225,480	16,160
66	Repair & Maintenance	88,000		88,000	88,000		88,000	0
67	Continuing Education							
68	Administration	2,000		2,000	300		300	1,700
69	Aquatics		4,120	4,120		4,000	4,000	120
70	Competitive Aquatics		0	0		1,000	1,000	-1,000
71	Fitness		773	773		750	750	23
72	Maintenance	1,000		1,000	1,000		1,000	0
73	Total	3,000	4,893	7,893	1,300	5,750	7,050	843
74	Utilities							
75	Utilities excluding communications	175,928		175,928	175,000		175,000	928
76	Communications	6,822		6,822	5,385		5,385	1,437
77	Total Utilities	182,750	0	182,750	180,385	0	180,385	2,365
78	Supplies							
79	Operating Supplies							
80	Administration	13,800	530	14,330	13,800	500	14,300	30
81	Maintenance	27,840		27,840	25,725		25,725	2,115
82	Aquatics		1,030	1,030		1,000	1,000	30
83	Competitive Aquatics		0	0		250	250	-250
84	Fitness Center		412	412		400	400	12
85	Total Operating Supplies	41,640	1,972	43,612	39,525	2,150	41,675	1,937
86	Postage	180		180	180		180	0
87	Equipment							
88	Administration	2,000		2,000	2,000		2,000	0
89	Aquatics		1,751	1,751		1,700	1,700	51
90	Competitive Aquatics		0	0		750	750	-750
91	Fitness Center		412	412		400	400	12
92	Total Equipment	2,000	2,163	4,163	2,000	2,850	4,850	-687
93	Total Supplies	43,820	4,135	47,955	41,705	5,000	46,705	1,250
94	Sales & B&O Tax							
95	Administration		1,092	1,092		974	974	118
96	Aquatics		27,786	27,786		27,466	27,466	321
97	Competitive Aquatics		4,315	4,315		3,959	3,959	356
98	Fitness		6,819	6,819		6,633	6,633	186
99	Total Sales & B&O Tax	0	40,012	40,012	0	39,031	39,031	981
100	Travel							
101	Administration	150		150	150		150	0
102	Maintenance	1,216		1,216	150		150	1,066
103	Aquatics		134	134		130	130	4
104	Competitive Aquatics		9,693	9,693		8,608	8,608	1,085
105	Fitness Center		134	134		130	130	4
106	Total Travel	1,366	9,961	11,327	300	8,868	9,168	2,159
107	Wages & Benefits							
108	Director	147,452		147,452	122,517	283,061	405,579	-258,127
109	Managers + Desk	1,104	321,071	322,175		240,218	240,218	81,958
110	Aquatics		221,607	221,607				
111	Competitive Aquatics		163,420	163,420		155,165	155,165	8,256
112	Fitness Center		114,560	114,560		136,619	136,619	-22,059
113	Custodial	60,483	0	60,483		11,790	11,790	48,693
114	Maintenance	161,091	0	161,091	163,111	0	163,111	-2,020
115	Employee Reward Program		600	600				
116	Total Wages & Benefits	370,131	821,258	1,191,389	285,629	826,853	1,112,481	78,908

2027 Operating Budget for Levy vs Program Breakdown

		2027 Budget			2026 Budget			
		Levy	Program	Total	Levy	Program	Total	Difference
117	Bond Loans (Interest and Principal)	64,775		64,775	63,661		63,661	1,114
118								
119	Capital Improvements Plan (Feasibility, Public Notification, Design, etc.)	100,000		100,000	50,000		50,000	50,000
120	Operational Reserve Addition	0	0	0	12,250	22,750	35,000	-35,000
121	Total	100,000	0	100,000	62,250	22,750	85,000	15,000
122								
123	Expense Total	1,094,701	881,040	1,975,741	947,950	909,012	1,856,962	6.40%
124	"Net Income" for Levy Analysis, including Operational Reserve Addition	(139,374)	32,985	(106,388)	(643)	4,380	3,737	

Department of Revenue
Washington State

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 Ken Hansen *(Name)*, Board Chair *(Title)*, for Fidalgo Pool *(District name)*, do hereby certify to the Skagit *(Name of county)* County legislative authority that the Commissioners *(Commissioners, Council, Board, etc.)* of said district requests that the following levy amounts be collected in 2027 *(Year of collection)* as provided in the district's budget, which was adopted following a public hearing held on 11/17/2026 *(Date of public hearing)*.

Regular levies

Levy	General levy	Other levy*
Total certified levy request amount, which includes the amounts below.	$904,927.00	
Administrative refund amount	$922.68	
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 dor.wa.gov/AccessibilityRequest or call 360-705-6705. Teletype (TTY) users please dial 711.

2027 BUDGET/LEVY REQUEST FORM

DISTRICT NAME: Fidalgo Pool & Fitness Center

To: Board of County Commissioners
Skagit County, Washington

I, _____, Secretary of Fidalgo Pool & Fitness Center, of said county, do hereby certify that at a public meeting of the Board of Commissioners of said District, duly held on the _____day of _____ 2026, it was estimated that the following amount of money would be required for the purposes shown for the fiscal year beginning January 1, 2027.

POPULATION: **Less than 10,000** ☐ **Greater than 10,000** ☒

TAXING/ASSESSMENT DISTRICTS

EXPENSE FUND

Operating Budget (The amount expected to be **SPENT** to run the District in 2027) $ 1,975,741

Expense Fund Levy (What is expected to be **COLLECTED** in property taxes) $ 904,927

BOND FUND

Bond Levy $_____

SCHOOL DISTRICTS

Operating Budget $_____

M&O Levy $_____

Bond Principal and Interest Payments $_____

Bond Fund Tax Levy $_____

Capital Projects Fund Technology Levy $_____

IMPORTANT: If the request line for a levy is blank, no tax will be levied.

You are hereby authorized to levy a sufficient amount of tax on the property situated in the above-named District to produce the amount shown above, as Expense Fund Levy, Reserve Fund Levy, and Bond Levy.

Dated this _____day of _____, 2026.

_____
Secretary for Fidalgo Pool & Fitness Center

Any changes to this form must be made **IN WRITING** and forwarded to the Skagit County Assessor's Office and the Skagit County Auditor's Office.

Fidalgo Pool and Fitness Center
Board of Commissioners

Standing Committee Membership (November 2026)

Board Committee	Commissioners
Communications & Elections	Nancy Hunting Cindy Marvin
Contracts	Ken Hansen Nancy Hunting
Facilities	Ken Hansen Ted Rolfes
Finance	Ken Hansen
Human Resources	Cindy Marvin

Commissioners need to fill out committees with Bob Forman included