

2024 BUDGET ACCOUNTS SUGGESTION (PROPOSED BY STAFF)

Account	% used as of August 31 (Target 66%)	% Change from 2023 to 2024	2023 Budgeted	2024	Notes
SALARIES & WAGES					
Commissioner Salaries (5)	33.75%	-16.67%	\$ 24,000.00	\$ 20,000.00	See presentation under 2024 salary recommendations for more information.
District GM Salary (1)	47.57%	-9.52%	\$ 105,000.00	\$ 95,000.00	
District Clerk Salary (1)	73.46%	N/A	\$ 37,377.00	N/A	
Front Desk Administrator (1)	N/A	N/A	\$ -	\$ 68,931.20	
Aquatics Manager Salary (1)	48.06%	7.56%	\$ 91,582.40	\$ 98,508.80	
Aquatics Coordinator Salary (2 from 1)	49.87%	106.90%	\$ 74,755.20	\$ 154,668.80	
Lead Lifeguard Salary (1) - Elim	FIX ME	N/A	\$ 51,251.20	\$ 51,251.20	
PPT Lifeguards (3) - NEW	22.83%		\$ 100,713.60	\$ 41,000.00	
Head Lifeguards (Up to 8)	51.23%	-9.33%	\$ 38,601.76	\$ 35,000.00	
TPT Lifeguards (Various)	40.19%	-15.38%	\$ 195,000.00	\$ 165,000.00	
Instructors (Swim Lesson)	51.23%	5.56%	\$ 90,000.00	\$ 95,000.00	
Water Exercise Instructor - NEW	Under Instructors	0.00%	\$ 12,500.00	\$ 12,500.00	
TAXES & MISC.					
Sick Pay	31.75%	-28.57%	\$ 3,500.00	\$ 2,500.00	
Overtime (OT)	48.77%	0.00%	\$ 5,000.00	\$ 5,000.00	
Payroll Taxes	58.70%	0.00%	\$ 200,000.00	\$ 200,000.00	
Family Medical Leave	0.00%	0.00%	\$ 500.00	\$ 500.00	
PERSONNEL BENEFITS					
Benefits, Fringe (Auto)	51.00%	0.00%	\$ 2,000.00	\$ 2,000.00	
Incentive Pay	0.00%	-86.67%	\$ 7,500.00	\$ 1,000.00	Not effective. Dialing back.
Personal Benefits (AWC/DRS)	37.24%	0.00%	\$ 76,000.00	\$ 76,000.00	
OFFICE SUPPLIES - CLERICAL					
Office Supplies (Amazon/Staples)	20.52%	-25.00%	\$ 2,000.00	\$ 1,500.00	
Office Equipment	0.00%	-40.00%	\$ 2,500.00	\$ 1,500.00	
Computer & Supplies	98.78%	-16.67%	\$ 6,000.00	\$ 5,000.00	Replaced almost all computers in 2023, should be good until 2026.
MAINTENANCE & REPAIR SUPPLIES					
Cleaning and Janitorial Supplies	33.82%	-22.08%	\$ 7,700.00	\$ 6,000.00	
Maintenance Supplies and Small Tools	23.01%	-28.57%	\$ 3,500.00	\$ 2,500.00	
POOL SUPPLIES					
Uniforms & Clothing**	0.00%	-30.00%	\$ 5,000.00	\$ 3,500.00	Need to replace lifeguarding shirts. Pre-pandemic purchase.
Employee Recognition	23.38%	0.00%	\$ 2,000.00	\$ 2,000.00	Keep incentive cards + adding two parties/year for employee recognition.
Lifeguard Supplies and Equipment	121.45%	50.00%	\$ 5,000.00	\$ 7,500.00	Hiring more new staff. Will need equipment to help cover.
Pool Chemicals	0.00%	0.00%	\$ -	\$ -	Added to Aquatic Specialties due to chemicals in same invoice in 2023.
Special Events	6.25%	-60.00%	\$ 5,000.00	\$ 2,000.00	
First Aid Supplies	1.97%	0.00%	\$ 2,500.00	\$ 2,500.00	Need to audit lifeguard supplies and equipment, where some of these charges are going.
POOL EQUIPMENT					
Miscellaneous Pool Equipment (ER&R)	12.91%	-33.33%	\$ 6,000.00	\$ 4,000.00	
PROFESSIONAL SERVICES - CLERICAL					
IT/Computer Services (CMIT)	53.37%	13.64%	\$ 22,000.00	\$ 25,000.00	
IT Server Hosting Costs - NEW	N/A	NEW	\$ 4,000.00	\$ 4,000.00	
Registration Software (Rec1/CivicRec)	90.08%	0.00%	\$ 5,500.00	\$ 5,500.00	
Credit Card Transactions (Authorize.net)	29.99%	33.33%	\$ 1,500.00	\$ 2,000.00	More revenue equals more transactions. Most by credit card.
Legal Services (Snure)	69.41%	0.00%	\$ 14,000.00	\$ 14,000.00	
Financial Services (VisionMS)	0.00%	20.00%	\$ 2,500.00	\$ 3,000.00	Incorporate payroll and setup new reporting/tracking.
Printing/Copying (Canon)	51.58%	0.00%	\$ 2,000.00	\$ 2,000.00	
Timekeeping (WhenIWork)	84.56%	20.00%	\$ 2,500.00	\$ 3,000.00	One time charge already covered for 2023.
Payroll/HR (Heartland)	58.13%	-22.08%	\$ 7,700.00	\$ 6,000.00	Combine HR into Vision. Streamline service. Save staff hours.
Website (RFQ in 2023) - NEW	N/A	NEW	\$ -	\$ 10,000.00	RFQ in 2023 to build. Reduced service fee in 2024.
Consultant (TBD)	45.26%	0.00%	\$ 5,000.00	\$ 5,000.00	
PROFESSIONAL SERVICES - MAINTENANCE					
Financial Services - Bookkeeping Contingency	N/A	0.00%	\$ 10,000.00	\$ 10,000.00	Need oversight help with retired clerk, and potential annual bookkeeping process check.
Maintenance Services Contract (MacMiller)	52.83%	1.82%	\$ 27,500.00	\$ 28,000.00	
CO2 Services (Central Welding Services)	50.36%	0.00%	\$ 5,000.00	\$ 5,000.00	
Water Quality (Aqtc Spec.)	55.70%	0.00%	\$ 16,000.00	\$ 16,000.00	Includes Pool Chemicals. Trend shows it is still inline, plus we have surplus on hand.
Roof and Gutter Maintenance (Sound)	0.00%	14.29%	\$ 3,500.00	\$ 4,000.00	
Landscaping (NLS)	70.05%	11.11%	\$ 7,200.00	\$ 8,000.00	Charge for parking lot moss removal increased this number for 2023.
Custodial - MRP Qtrly Deep Clean (TBD)	263.08%	16.67%	\$ 6,000.00	\$ 7,000.00	Added roof cleaning due to growth on roof. For roof, gutters, ducts and facility deep clean
Rekey Services (Bill's Locksmith)	20.53%	-33.33%	\$ 3,000.00	\$ 2,000.00	Lost keys or changeover. Important to have as insurance for potential issue
Coffee and Water Services (Mountain Mist)	58.28%	0.00%	\$ 2,000.00	\$ 2,000.00	
Cleaning & Janitorial (Office) NEW	N/A	N/A	N/A	\$ 1,000.00	Chose to save offices after budget process completed. Once a month.
REPAIRS & MAINTENANCE					
Maintenance Services Non-Contracted (Var)	47.94%	0.00%	\$ 75,000.00	\$ 75,000.00	Will be 133% by end of October. Need to keep levy down. Repairs from Capital Reserve.
Budget Contingency (Backup for Maintenanc	20.07%	-72.89%	\$ 34,700.00	\$ 9,407.89	This was remaining balance to bring expenses up to .20/1,000 in 2023
Office/IT Equipment Repairs	0.00%	0.00%	\$ 2,500.00	\$ 2,500.00	Should keep as a contingency.
COMMUNICATIONS					
Telephone/Internet (Comcast)	98.12%	71.43%	\$ 3,500.00	\$ 6,000.00	Two Locations: district office and pool.
Scheduling (Omnify)		-100.00%	\$ 1,300.00	\$ -	Never used. Covid-19 contingent service. Performed with paper and pen.
Elevate Phone System (Cellular (Line2))	34.29%	-21.74%	\$ 4,600.00	\$ 3,600.00	Phone system.
Desktop Licenses (Msoft + Misc Desktop)	46.14%	-16.67%	\$ 4,800.00	\$ 4,000.00	Working to cleanup old licenses. Should reduce 2024 charges.
Work Email Accounts (Google Suite)	138.72%	166.67%	\$ 300.00	\$ 800.00	Eliminating some emails.
Remote Meeting Software (Zoom)	108.21%	25.00%	\$ 400.00	\$ 500.00	Took a while to cancel Goto for public records. Removed for 2024.
Website Maintenance	110.69%	0.00%	\$ 3,000.00	\$ 3,000.00	Need to update website when finally have time.
Postage & Mailing	50.68%	-33.33%	\$ 750.00	\$ 500.00	Mostly use emails as registration confirmation.
Email Notification System (CampMon)	35.40%	-25.00%	\$ 1,000.00	\$ 750.00	
TRAINING & TRAVEL					
In-Service Supplies (Internal Training)	0.00%	0.00%	\$ 2,500.00	\$ 2,500.00	Focus on more trainings = quality.
Certifications	75.09%	28.57%	\$ 3,500.00	\$ 4,500.00	
Swim Lesson Licensing (Amrcn Red Cross)	0.00%	-40.00%	\$ 2,500.00	\$ 1,500.00	

Management Staff Training	32.90%	-30.00%	\$ 5,000.00	\$ 3,500.00	Been too busy in 2023. But still want to keep some money available.
Travel for Business (Mileage,Tolls)	11.99%	-66.67%	\$ 3,000.00	\$ 1,000.00	
Misc. Travel (Lodging, Per Diem)	0.00%	-83.33%	\$ 3,000.00	\$ 500.00	Send staff to conferences, but low-staffed in 2023 made it difficult.
ADVERTISING					
District Advertising	141.29%	20.00%	\$ 10,000.00	\$ 12,000.00	Parade float items and giveaways were placed here. Should be okay for 2024 w/ small increase.
Bulk Printing - District Postcard	0.00%	0.00%	\$ 2,500.00	\$ 2,500.00	Should keep these for future post card mailings
Bulk Mailing - District Postcard	0.00%	0.00%	\$ 4,500.00	\$ 4,500.00	Should keep these for future post card mailings
Ad Design	30.39%	-20.00%	\$ 500.00	\$ 400.00	
Sponsorship Supported	0.00%	-	\$ -	\$ -	
RENTALS & LEASES					
District Offices	N/A	N/A	\$ -	\$ 9,600.00	Not budgeted in 2023. Decision to keep offices made after budget cycle.
Storage Rental (AAAA)	39.40%	-20.00%	\$ 5,000.00	\$ 4,000.00	Able to surplus items that freed up onsite and storage capacity. Also did not get rid of offices that wouldve required more storage.
Misc. Rentals	0.00%	-30.00%	\$ 5,000.00	\$ 3,500.00	Potential lift rental or emergency repairs and cleaning.
Meeting Rentals	0.05%	-50.00%	\$ 1,000.00	\$ 500.00	Have office space for meetings in 2024, but hold for large meeting if needed.
UTILITIES					
Gas/Electricity (PSE)	60.92%	0.00%	\$ 180,000.00	\$ 180,000.00	
Water (Highline WD)	51.84%	0.00%	\$ 9,900.00	\$ 9,900.00	
Sewer (Midway)	39.15%	-10.00%	\$ 5,000.00	\$ 4,500.00	
Trash/Recycling (Recology)	60.87%	0.00%	\$ 6,000.00	\$ 6,000.00	
INSURANCE					
Insurance, Liability (WCIA)	123.34%	45.16%	\$ 31,000.00	\$ 45,000.00	Insurance through WCIA. (40% Increase for 2024).
MISCELLANEOUS					
Printing & Copying Outside (Various)	53.13%	0.00%	\$ 2,000.00	\$ 2,000.00	
Memberships, Dues & Subscriptions	178.24%	50.00%	\$ 4,000.00	\$ 6,000.00	Part of WRPA and NRPA as organizations. Some trainings are in here that need to be moved.
Misc. Services/Discrepancies	18.22%	-50.00%	\$ 4,000.00	\$ 2,000.00	Better job in tracking in 2022.
AMG Liabilities	0.00%	-100.00%	\$ 250.00	\$ -	Have not had claim in a couple of years.
Background Checks/Formely Fingerprinting	67.40%	25.00%	\$ 2,000.00	\$ 2,500.00	
Scholarships	9.60%	-16.67%	\$ 18,000.00	\$ 15,000.00	Grants have covered this money.
INTERGOVERNMENTAL SERVICES					
Elections (King County)	0.00%	N/A	\$ -	\$ 20,000.00	1 positon for November election. Every other year.
Audits (SAO)	0.00%	-9.09%	\$ 5,500.00	\$ 5,000.00	
City Services (City of DM)	156.80%	0.00%	\$ 5,000.00	\$ 5,000.00	Charged by CoDM for 2020-2023 services in 2023.
King County Management Fees	0.00%	-	\$ -	\$ 1,000.00	Deducted from their internal services, but minimal. Need to track better in 2024.
Permits (KCHD, CoDM)	46.49%	0.00%	\$ 2,000.00	\$ 2,000.00	
Inspections (Fire Extinguisher)	76.72%	25.00%	\$ 1,000.00	\$ 1,250.00	
B&O Tax/Agency (DOR)	71.91%	10.00%	\$ 7,500.00	\$ 8,250.00	Trending towards this number.
TOTAL FOR ADMINISTRATION & OPERATIONS		9.13%	\$ 1,646,072.46	\$ 1,796,317.89	
CAPITAL/PROJECTS					
Miscellaneous					
Architect/Design/Inspections	48.14%	-100.00%	\$ 137,500.00	\$ -	No study scheduled for 2024 (at time of draft).
Advertising	0.00%	0.00%	\$ 500.00	\$ 500.00	
Project Permits	0.00%	-33.33%	\$ 1,500.00	\$ 1,000.00	
Projects					
Gate Installation	N/A	N/A	\$ -	\$ -	Not enough money. Can vote to pay from capital
Filter Media	N/A	N/A	\$ -	\$ 40,000.00	2022 quote for \$30k + tax
Transfers					
Transfer to Capital Account			\$ 75,000.00	\$ 75,000.00	
TOTALS			\$ 86,500.00	\$ 116,500.00	
			\$ 1,732,576.46	\$ 1,912,817.89	

BUDGET LEVY AFFECTS (2023 A.V.)

LEVY REQUEST BREAKDOWN

EXPENSES	\$ 1,912,817.89	
BEG CASH BALANCE	\$ 985,000.00	
EST. REVENUE MRP	\$ 200,000.00	
OTHER REVENUE (NP)	\$ 25,000.00	
MISC REVENUE (INTEREST)	\$ 20,000.00	
CAPITAL RESERVE TRANSFER (FOR FILTER MEDIA)	\$ 40,000.00	Insurance if we cannot get a grant to cover equipment fees
GRANTS	\$ -	Grant for filter media?
ENDING CASH	\$ 600,000.00	
TOTAL TAX NEEDED	\$ 1,242,817.89	
Est. Levy Rate 2024 (10/12/24)	\$ 0.20000	