

2025 BUDGET ACCOUNTS SUGGESTION (PROPOSED BY STAFF)

OPTION C: \$.35560/1,0000 (MAX CURRENT CAPACITY)

Account	% used as of August 31 (Target 66%)	2024 Budgeted	2025	% Change	Notes
SALARIES & WAGES					
Commissioner Salaries (5)	38.78%	\$ 20,000.00	\$ 20,000.00	100.00%	Kept the same. Estimate more meetings in 2025.
District GM Salary (1)	40.26%	\$ 95,000.00	\$ 101,000.00	106.32%	
Front Desk Admin (1)(DC+Front Office)	45.88%	\$ 68,931.20	\$ 65,000.00	NEW	ADDED in 2024.
Aquatics Manager Salary (1)	46.81%	\$ 98,508.80	\$ 103,434.24	105.00%	Behind on reviews. Will bump this number up.
Aquatics Coordinator Salary (2)	46.04%	\$ 154,668.80	\$ 153,000.00	98.92%	Behind on reviews. Will bump this number up. 2 - Lead Head Guard added.
Head Lifeguards (Increase)	140.37%	\$ 35,000.00	\$ 70,000.00	200.00%	Returning guards. Pay more competitively.
Lifeguards (Ld, PPT,TPT & Instructors)	110.72%	\$ 260,000.00	\$ 360,000.00	138.46%	New guards with free training. (frmrlly 352,251.20)
Water Exercise Instructor (Error)	11.39%	\$ 11,000.00	\$ 10,000.00	90.91%	Error. Some fees missed.
TAXES & MISC.					
Sick Pay	96.99%	\$ 2,500.00	\$ 3,500.00	140.00%	Still not coming close.
Overtime (OT)	4.54%	\$ 5,000.00	\$ 2,500.00	50.00%	
Payroll Taxes	72.41%	\$ 200,000.00	\$ 235,000.00	117.50%	
Family Medical Leave	0.00%	\$ 500.00	\$ 1,000.00	200.00%	
PERSONNEL BENEFITS					
Benefits, Fringe (Auto)	47.40%	\$ 2,000.00	\$ 2,000.00	0.00%	DGM car allowance between pool and district offices.
Incentive Pay	7.00%	\$ 1,000.00	\$ 500.00	50.00%	Not being used, but should hold some just in case.
B/O Personal Benefits (AWC)		\$ 76,000.00	\$ 55,000.00		Current *7.5% increase.
B/O Personal Benefits (DRS)	37.24%	\$ 76,000.00	\$ 32,000.00	114.47%	Some PPT LG staff did not want to be paid for benefits. Should hold for next generation.
OFFICE SUPPLIES - CLERICAL					
Office Supplies (Amazon/Staples)	135.63%	\$ 2,000.00	\$ 2,500.00	125.00%	Started using administrative offices again, + staff changeover.
Office Equipment	7.62%	\$ 4,000.00	\$ 3,500.00	87.50%	Merged with Office/IT under repairs and maintenance.
Computer & Supplies	1.74%	\$ 5,000.00	\$ 2,500.00	50.00%	Misbudgeted?
MAINTENANCE & REPAIR SUPPLIES					
Cleaning and Janitorial Supplies	101.57%	\$ 6,000.00	\$ 8,500.00	141.67%	
Maintenance Supplies and Small Tools	22.58%	\$ 2,500.00	\$ 1,000.00	40.00%	Trending going down over last two years.
POOL SUPPLIES					
Uniforms & Clothing**	0.00%	\$ 3,500.00	\$ 3,000.00	85.71%	Bought rashguards, but not showing up. Need to check.
Employee Recognition	22.58%	\$ 2,000.00	\$ 2,500.00	125.00%	Employee party, giftcards, etc. Add swag for staff.
Lifeguard Supplies and Equipment	32.06%	\$ 7,500.00	\$ 5,000.00	66.67%	
Special Events	52.16%	\$ 2,000.00	\$ 1,800.00	90.00%	Still havent had Halloween or Holiday swims. Broke out Waterland for 2025.
First Aid Supplies	21.94%	\$ 2,500.00	\$ 2,000.00	80.00%	
Miscellaneous Pool Equipment (ER&R)	89.75%	\$ 4,000.00	\$ 5,000.00	125.00%	Need to check.. Might include misappropriated items.
PROFESSIONAL SERVICES - CLERICAL					
Financial Services - Bookkeeping Contingency - N	84.50%	\$ 10,000.00	\$ 5,000.00	50.00%	Need oversight help with retired clerk, and potential annual bookkeeping process check.
IT Server Hosting Costs - (CMIT)	39.65%	\$ 4,000.00	\$ 2,500.00	62.50%	
IT Services Workstations + Routers (CMIT)	73.57%	\$ 25,000.00	\$ 28,000.00	112.00%	
Registration Software (Rec1/CivicRec)	87.95%	\$ 5,500.00	\$ 5,300.00	96.36%	
Credit Card Transactions (Authorize.net)	31.28%	\$ 2,000.00	\$ 1,000.00	50.00%	More revenue equals more transactions. Most by credit card.
Legal Services (Snure)	53.22%	\$ 14,000.00	\$ 12,000.00	85.71%	Dual office issue brought above estimates
Financial Services (VisionMS)	77.17%	\$ 3,000.00	\$ 3,300.00	110.00%	Training and server migration in 2024. Should flatten out in 2025.
Printing/Copying (Canon)	119.61%	\$ 2,000.00	\$ 2,500.00	125.00%	More internal printing and kept second office.
Timekeeping (WhenlWork)	93.04%	\$ 3,000.00	\$ 3,000.00	100.00%	One time charge.
Payroll/HR (Heartland)	107.01%	\$ 6,000.00	\$ 9,000.00	150.00%	Payroll getting larger equals more fees.
PROFESSIONAL SERVICES - MAINTENANCE					
Maintenance Services Contract (MacMiller)	70.73%	\$ 28,000.00	\$ 30,000.00	107.14%	Contractual work not special projects
CO2 Services (Central Welding Services)	37.36%	\$ 5,000.00	\$ 2,750.00	55.00%	Trends not changing enough.
Water Quality (Aqtc Spec.)	41.93%	\$ 16,000.00	\$ 11,000.00	68.75%	Includes Pool Chemicals. Trend shows it is still inline, plus we have surplus on hand.
Roof and Gutter Maintenance (Sound)	0.00%	\$ 4,000.00	\$ 3,000.00	75.00%	Fall gutter cleaning.
Landscaping (NLS)	54.36%	\$ 8,000.00	\$ 6,250.00	78.13%	New addendum effective September 2022.
NEW Sunbelt	N/A	\$ -	\$ 6,750.00	#DIV/0!	Agreement is for \$6,000 plus taxes for AHU Support. Add'l fees =noncontracted maint.
NEW Towing - Pete's Towing	N/A	\$ -	\$ 2,668.00	N/A	
Custodial - MRP Qtrly Deep Clean (TBD)	0.00%	\$ 7,000.00	\$ 4,000.00	57.14%	Annual Deep Cleaning.
Rekey Services	0.00%	\$ 2,000.00	\$ 1,000.00	50.00%	Lost keys or changeover. Important to have as insurance for potential issue
Water Services (Mountain Mist)	53.46%	\$ 2,000.00	\$ 1,250.00	62.50%	Buy coffee ourselves to save money.
REPAIRS & MAINTENANCE					
Maintenance Services Non-Contracted (Various)	47.94%	\$ 75,000.00	\$ 88,500.00	118.00%	Increased with closures in 2025.
COMMUNICATIONS					
Internet (Comcast)	60.15%	\$ 6,000.00	\$ 5,200.00	86.67%	Might be cheaper to setup a service agreement. Could include hosting.
Elevate Phone System (Cellular (Line2))	6.18%	\$ 3,600.00	\$ 3,000.00	83.33%	Misbudgeted. Should be coming out of CMIT.
Desktop Licenses (Msoft + Misc Desktop)	57.47%	\$ 4,000.00	\$ 3,200.00	80.00%	Reduced licenses in 2024.
Work Email Accounts (Google Suite)	47.02%	\$ 800.00	\$ 600.00	75.00%	Reduced licenses in 2024.
Remote Meeting Software (Zoom)	32.15%	\$ 1,000.00	\$ 300.00	30.00%	
Website Maintenance	123.53%	\$ 3,000.00	\$ 3,000.00	100.00%	Might save money in future by setting up maintenance agreements.
Postage & Mailing	19.69%	\$ 500.00	\$ 250.00	50.00%	Use email for almost all receipts now. Also working to have checks mailed from KCT.
Email Notification System (CampMon)	62.93%	\$ 750.00	\$ 750.00	100.00%	One of main forms of communication.
TRAINING & TRAVEL					
NEW Community Advisory Committee	N/A	\$ -	\$ 5,000.00		Budget for advisory committee for 2025.
In-Service Supplies (Internal Training)	15.60%	\$ 2,500.00	\$ 2,500.00	100.00%	Usually buy supplies at EOY.
Certifications (nonWSI)	39.58%	\$ 4,500.00	\$ 3,500.00	77.78%	WSI Certification classes in 2025.
Swim Lesson Licensing (Amrcn Red Cross)	67.33%	\$ 1,500.00	\$ 1,750.00	116.67%	Increase for inflation.
Management Staff Training	32.66%	\$ 3,500.00	\$ 1,750.00	50.00%	Second year in a row lower.
Travel for Business (Mileage,Tolls)	77.84%	\$ 1,000.00	\$ 1,250.00	125.00%	
Misc. Travel (Lodging, Per Diem)	571.73%	\$ 500.00	\$ 1,000.00	200.00%	Paid to send staff to training to finalize regional training center. Now have all certs.

ADVERTISING					
NEW Social Media Advertising	N/A	\$ -	\$ 2,000.00	NEW	Mostly Facebook Ads.
Print Advertising	74.29%	\$ 12,000.00	\$ 8,000.00	66.67%	Parade float items and giveaways were placed here in past. Created own line item in 2025 to see cost of Waterland events.
Ad Design	65.73%	\$ 400.00	\$ 450.00	112.50%	Just in case we need it.
NEW Public Outreach Events					
Bulk Printing - District Postcard	N/A	\$ 2,500.00	\$ 2,500.00	NEW	Waterland Parade, Farmers's Market, and other External Events for community building.
Bulk Mailing - District Postcard		\$ 4,000.00	\$ 4,000.00		Originally took out, but put back in for putting together annual postcard to district.
Sponsorship Supported	0.00%	\$ 500.00	\$ 200.00	40.00%	Originally took out, but put back in for putting together annual postcard to district.
RENTALS & LEASES					
District Offices	59.79%	\$ 9,000.00	\$ 9,000.00	100.00%	
Storage Rental (AAAA)	60.00%	\$ 4,000.00	\$ 4,000.00	100.00%	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%	\$ 3,500.00	\$ 2,500.00	71.43%	Potential lift rental for Feasibility Study & Cleaning/light replacement.
Meeting Rentals	0.05%	\$ 500.00	\$ 500.00	100.00%	Contingency.
UTILITIES					
Gas/Electricity (PSE)	52.79%	\$ 180,000.00	\$ 170,000.00	94.44%	Trending lower.
Water (Highline WD)	48.44%	\$ 9,900.00	\$ 9,000.00	90.91%	Large water bill in September for refilling pool in September.
Sewer (Midway)	67.98%	\$ 4,500.00	\$ 4,750.00	105.56%	
Trash/Recycling (Recology)	85.74%	\$ 6,000.00	\$ 7,250.00	120.83%	
INSURANCE					
Insurance, Liability (WCIA)	83.05%	\$ 45,000.00	\$ 58,000.00	128.89%	Insurance through WCIA. (40% Increase). Already charged.
MISCELLANEOUS					
Printing & Copying Outside (Various)	36.43%	\$ 2,000.00	\$ 1,250.00	62.50%	Use for signage, large jobs and other specialty print jobs.
Memberships, Dues & Subscriptions	43.54%	\$ 6,000.00	\$ 5,000.00	83.33%	Part of WRPA and NRPA as organizations.
Misc. Services/Discrepancies	8.80%	\$ 2,000.00	\$ 500.00	25.00%	Better job in tracking in 2022.
Background Checks/Formely Fingerprinting (SSI)	28.64%	\$ 2,500.00	\$ 1,250.00	50.00%	Stopped fingerprinting six years ago. Staffing starting to level out at capacity.
Scholarships	5.63%	\$ 10,000.00	\$ 3,500.00	35.00%	Grants have covered this money.
INTERGOVERNMENTAL SERVICES					
Elections (King County)	0.00%	\$ 20,000.00	\$ -	0.00%	No elections in 2024 that would be paid for in 2025.
Audits (SAO)	0.00%	\$ 5,000.00	\$ 5,000.00	100.00%	Being audited in Decembe 2024 that will
City Services (City of DM)	39.40%	\$ 5,000.00	\$ 4,000.00	80.00%	Will need some help with grant projects and other repairs.
King County Management Fees	0.00%	\$ 1,000.00	\$ -	0.00%	Deducted from their internal services, but minimal. Need to track better in 2024.
Permits (KCHD, CoDM)	0.00%	\$ 2,000.00	\$ 2,000.00	100.00%	Combines with Project Permits below.
Inspections (Fire Extinguisher)	0.00%	\$ 1,250.00	\$ 500.00	40.00%	\$320 in 2024.
B&O Tax/Agency (DOR)	169.99%	\$ 8,250.00	\$ 11,000.00	133.33%	Late payment in 2024 for 2023. Trending towards higher numbers as business goes up.
TOTAL FOR ADMINISTRATION & OPERATIONS			\$ 1,831,702.24		
CAPITAL/PROJECTS					
Miscellaneous					
Architect/Design/Inspections/Permitting	48.14%	\$ -	\$ 1,000.00	#DIV/0!	FIX ME
Advertising	0.00%	\$ 500.00	\$ 500.00	100.00%	
Projects					
NEW YASG (Strainer Basket, Piping & Boiler Tanks)			\$ 213,116.72	NEW	
NEW BS4K (Air Handling Unit)			\$ 1,438,100.00	NEW	
Shower Piping Repairs			\$ 12,000.00	NEW	
Transfers					
Transfer to Capital Account		\$ 75,000.00	\$ 1,124,110.52		Push more money into Capital Reserve.
TOTAL CAPITAL SPENDING		\$ 86,500.00	\$ 2,788,827.24		
TOTAL EXPENSES 2025		\$ 1,732,576.46	\$ 4,620,529.48		

BUDGET LEVY AFFECTS (2023 A.V.)

LEVY REQUEST BREAKDOWN

EXPENSES	\$ 4,620,529.48
BEG CASH BALANCE	\$ 975,000.00
EST. REVENUE MRP	\$ 200,000.00
OTHER REVENUE (NP)	\$ 25,000.00
MISC REVENUE (INTEREST)	\$ 30,000.00
GRANTS	\$ 1,651,216.72
ENDING CASH	\$ 600,000.00
TOTAL TAX NEEDED	\$ 2,339,312.76
Est. Levy Rate 2024 (10/02/24)	\$ 0.355600

\$.35560 per 1000 \$ 2,339,312.76

CAPITAL RESERVE	2025 Starting	\$ 675,000.00
	2025 Allotment*	\$ 1,124,110.52
	EOY Balance*	\$ 1,799,110.52

*Unused Maintenance Service Non-Contracted may be added.