

## 2026 BUDGET ACCOUNTS SUGGESTION (PROPOSED BY STAFF)

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\$34730/1,0000 (CURRENT CAPACITY)

Account	YTD Expenses (as of 8/31/25)	% used as of August 31 (Target 66%)	2025	2026	% Change	Notes
<b>SALARIES &amp; WAGES</b>						
<b>TAXES &amp; MISC.</b>						
Commissioner Salaries (5)	\$ 10,789.55	53.95%	\$ 20,000.00	\$ 25,000.00	125.00%	Board will need more meetings with actions required to move forward (Adv Comm., Events. Etc)
11750	\$ 49,790.44	49.30%	\$ 101,000.00	\$ 115,000.00	113.86%	Based on October 21, 2025 discussion.
Front Desk Admin (1)(DC+Front Office)	\$ 34,614.51	53.25%	\$ 65,000.00	\$ 66,950.00	103.00%	3% Increase.
Aquatics Manager Salary (1)	\$ 51,032.51	49.34%	\$ 103,434.24	\$ 106,537.27	103.00%	3% Increase.
Aquatics Coordinator Salary (2)	\$ 41,998.42	27.45%	\$ 153,000.00	\$ 157,590.00	103.00%	3% Increase. Only one aquatics coordinator in 2025 to date.
Head Lifeguards (Increase)	\$ 24,209.71	34.59%	\$ 70,000.00	\$ 64,000.00	91.43%	Trending lower, but estimated remainder or year NTE in 2025 plus 3% increase.
Lifeguards (Ld, PPT,PTP & Instructors)	\$ 239,786.53	66.61%	\$ 360,000.00	\$ 371,000.00	103.06%	3% increase rounded off.
Water Exercise Instructor (Error)	\$ 5,661.04	56.61%	\$ 10,000.00	\$ 10,300.00	103.00%	3% increase.
<b>PERSONNEL BENEFITS</b>						
Benefits, Fringe (Auto)	\$ 4,389.27	Error	\$ 2,000.00	\$ 2,000.00	0.00%	DGM car allowance between pool and district offices. Mistracked and should only be \$1,800.
Incentive Pay	\$ -	0.00%	\$ 500.00	\$ -	0.00%	Use gift cards instead for youth.
Personal Benefits (AWC)	\$ 28,162.41	88.00%	\$ 55,000.00	\$ 72,000.00	130.91%	Based on 2025 data plus growth estimates.
Personal Benefits (DRS)	\$ 23,705.15	43.10%	\$ 32,000.00	\$ 45,000.00	140.63%	Based on 2025 data plus growth estimates.
<b>OFFICE SUPPLIES - CLERICAL</b>						
Office Supplies (Amazon/Staples)	\$ 714.42	28.58%	\$ 2,500.00	\$ 2,000.00	80.00%	Started using administrative offices again, + staff changeover.
Office Equipment	\$ 1,077.03	30.77%	\$ 3,500.00	\$ 2,500.00	71.43%	Trending plus higher when setting up office. Should be less with downsizing.
Computer & Supplies	\$ 2,323.93	92.96%	\$ 2,500.00	\$ 4,000.00	160.00%	Going more digital. Moved from office equipment and supplies.
<b>MAINTENANCE &amp; REPAIR SUPPLIES</b>						
Cleaning and Janitorial Supplies	\$ 5,555.64	65.36%	\$ 8,500.00	\$ 9,500.00	111.76%	Services getting more expensive. Includes deep clean and roof cleaning.
Maintenance Supplies and Small Tools	\$ 523.57	52.36%	\$ 1,000.00	\$ 1,000.00	100.00%	May need to replace some tools in 2026.
<b>POOL SUPPLIES</b>						
Uniforms & Clothing**	\$ -	0.00%	\$ 3,000.00	\$ 6,000.00	200.00%	Lifeguard shirts are seven years old. Also looking at SWAG for recruitment and items to sell.
Employee Recognition	\$ 488.95	19.56%	\$ 2,500.00	\$ 2,500.00	100.00%	Employee party, giftcards, etc. Add swag for staff.
Lifeguard Supplies and Equipment	\$ 2,834.95	56.69%	\$ 5,000.00	\$ 5,250.00	105.00%	Good to have, if we need to add or replace training equipment.
Special Events	\$ 878.51	48.81%	\$ 1,800.00	\$ 2,000.00	111.11%	Plan more outreach in 2026.
First Aid Supplies	\$ 143.18	7.16%	\$ 2,000.00	\$ 2,000.00	100.00%	Good to have just in case.
Miscellaneous Pool Equipment (ER&R)	\$ 3,126.51	62.53%	\$ 5,000.00	\$ 5,000.00	100.00%	Budget plus trends should keep it flat.
<b>PROFESSIONAL SERVICES - CLERICAL</b>						
Financial Services - Bookkeeping Contingency	\$ 3,539.35	182.08%	\$ 5,000.00	\$ 10,000.00	200.00%	May need services for planning out levy projects. Up to \$10k, if you want to go with third party bookkeeper.
IT Server Hosting Costs - (CMIT)	\$ 1,800.00	72.00%	\$ 2,500.00	\$ 3,000.00	120.00%	Focus on trend. Should RFQ this service for remote in 2026.
IT Services Workstations + Routers (CMIT)	\$ 15,418.00	55.06%	\$ 28,000.00	\$ 28,000.00	100.00%	Billing behind but should be on track to keep same for 2026.
Registration Software (Rec1/CivicRec)	\$ -	0.00%	\$ 5,300.00	\$ 5,750.00	108.49%	Translatable software that now processed our payments.
Document Download for Scholarships (Free Now)	\$ -	0%	\$ 4,000.00	N/A	Placeholder if we decide to keep software. Software donated for 2025-2026.	
Credit Card Transactions (Authorize.net)	\$ 626.20	62.60%	\$ 1,000.00	\$ 2,500.00	250.00%	More revenue equals more transactions. Most by credit card.
Legal Services (Snure + External)	\$ 9,104.00	75.87%	\$ 12,000.00	\$ 12,000.00	100.00%	Estimate less legal use in 2026.
Financial Services (VisionMS)	\$ 1,328.00	40.24%	\$ 3,300.00	\$ 4,000.00	121.21%	Training and server migration in 2024. Will increase in 2026.
Printing/Copying (Canon)	\$ 1,005.24	40.21%	\$ 2,500.00	\$ 2,600.00	104.00%	Internal copying contracted usage.
Timekeeping (WhenIWork)	\$ 2,821.12	94.04%	\$ 3,000.00	\$ 3,000.00	100.00%	One time charge. This is being updated in 2026.

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Payroll/HR (Heartland)	\$ 10,546.60	117.18%	\$ 9,000.00	\$ 14,500.00	161.11%	Payroll getting larger, but should RFQ in 2026 for new company. Also more change orders due to training.
<b>PROFESSIONAL SERVICES - MAINTENANCE</b>						
Maintenance Services Contract (MacMiller)	\$ 19,152.77	63.84%	\$ 30,000.00	\$ 31,000.00	103.33%	Contractual work not special projects
CO2 Services (Central Welding Services)	\$ 2,165.34	78.74%	\$ 2,750.00	\$ 3,250.00	118.18%	
Water Quality (Aqtc Spec.)	\$ 5,284.61	48.04%	\$ 11,000.00	\$ 7,200.00	65.45%	
Roof and Gutter Maintenance (Sound)	\$ -	0.00%	\$ 3,000.00	\$ 4,500.00	150.00%	Fall gutter cleaning. Getting more expensive. Save pool from roof and gutter damage.
Landscaping (NLS)	\$ 4,350.71	69.61%	\$ 6,250.00	\$ 6,500.00	104.00%	
AHU/HVAC (Sunbelt)	\$ 7,679.84	113.78%	\$ 6,750.00	\$ 10,500.00	155.56%	Need to check line items. Seems too high. May include repairs.
Towing (Pete's Towing)	\$ -	0.00%	\$ 2,668.00	\$ 2,000.00	N/A	Placeholder if needed. Almost used once in last couple of years.
Custodial - MRP Qtrly Deep Clean (TBD)	\$ 4,115.97	102.90%	\$ 4,000.00	\$ 5,000.00	125.00%	Annual Deep Cleaning. Estimate higher. Need to RFQ.
Rekey Services	\$ -	0.00%	\$ 1,000.00	\$ 1,000.00	100.00%	Lost keys or changeover. Important to have as insurance for potential issue
Water Services (Mountain Mist)	\$ 514.17	41.13%	\$ 1,250.00	\$ 1,250.00	100.00%	Buy coffee ourselves to save money.
<b>REPAIRS &amp; MAINTENANCE</b>						
Maintenance Services Non-Contracted (Various)	\$ 36,559.68	41.31%	\$ 88,500.00	\$ 150,000.00	169.49%	Need to have contingency money due to age, and overages on 2026 grant projects.
<b>COMMUNICATIONS</b>						
Internet (Comcast)	\$ 4,123.76	79.30%	\$ 5,200.00	\$ 5,500.00	105.77%	Might be cheaper to setup a service agreement. Could include hosting.
Elevate Phone System (Cellular (Line2))	\$ 1,780.13	59.34%	\$ 3,000.00	\$ 3,000.00	100.00%	Misbudgeted. Should be coming out of CMIT.
Desktop Licenses (Msoft + Misc Desktop)	\$ 2,495.47	77.98%	\$ 3,200.00	\$ 4,100.00	128.13%	Add Adobe Pro for Digital Licensing.
Work Email Accounts (Google Suite)	\$ 437.83	72.97%	\$ 600.00	\$ 750.00	125.00%	Reduced licenses in 2024.
Artificial Intelligence <b>NEW</b>	\$ -	0.00%	\$ -	\$ 1,500.00	<b>NEW</b>	
Remote Meeting Software (Zoom)	\$ -	0.00%	\$ 300.00	\$ 300.00	100.00%	Have not paid annual fee yet. 2025 fee was \$199.00.
Website Maintenance	\$ 3,142.34	104.74%	\$ 3,000.00	\$ 15,000.00	500.00%	Might save money in future by setting up maintenance agreements. Up to \$15K if you wish to replace website with new one.
Postage & Mailing	\$ 574.90	229.96%	\$ 250.00	\$ 500.00	200.00%	Use email for almost all receipts now. Also working to have checks mailed from KCT.
Warrant Carrier Service <b>NEW</b>	\$ -	0.00%	\$ 750.00	\$ 750.00	<b>NEW</b>	Added carrier service for 2025 to speed up mailing and ensure security of warrants.
Email Notification System (CampMon)	\$ 552.00	73.60%	\$ 750.00	\$ 960.00	128.00%	\$69/month + taxes in 2025.
<b>TRAINING &amp; TRAVEL</b>						
Community Advisory Committee	\$ -	0.00%	\$ 5,000.00	\$ 2,500.00		Not used in 2025. Plan to start in 2026.
In-Service Supplies (Internal Training)	\$ 103.41	4.14%	\$ 2,500.00	\$ 2,000.00	80.00%	Usually buy supplies at EOY.
Certifications (nonWSI)	\$ 376.00	10.74%	\$ 3,500.00	\$ 2,500.00	71.43%	WSI Certification classes. Grant to cover in 2026.
Swim Lesson Licensing (Amrcn Red Cross)	\$ 2,320.00	132.57%	\$ 1,750.00	\$ 4,000.00	228.57%	Growing lessons
Management Staff Training	\$ 1,211.50	69.23%	\$ 1,750.00	\$ 2,500.00	142.86%	Second year in a row lower. Increase for more trainings in 2026.
Travel for Business (Mileage,Tolls)	\$ -	0.00%	\$ 1,250.00	\$ 2,000.00	160.00%	Misappropriated over \$2,000 in 2025 budget.
Misc. Travel (Lodging, Per Diem)	\$ -	0.00%	\$ 1,000.00	\$ 1,500.00	150.00%	Will have more in future with AWC-RMSA and new certifications needed for 2nd Aquatics Coordinator.
<b>ADVERTISING</b>						
Digital/Social Media Advertising	\$ 346.00	17.30%	\$ 2,000.00	\$ 2,000.00	<b>NEW</b>	Facebook ads, but adding more PeachJar in 2026.
Print Advertising	\$ 7,451.33	93.14%	\$ 8,000.00	\$ 15,000.00	187.50%	Will budget for Parade float items and giveaways were placed here in past. Created own line item in 2025 to see cost of Waterland events. Remaining to Normandy Park City Currents.
Ad Design	\$ 50.00	11.11%	\$ 450.00	\$ 450.00	100.00%	Just in case we need it.
Public Outreach Events	\$ -	0.00%	\$ 2,500.00	\$ 2,500.00	<b>NEW</b>	Waterland Parade, Farmers's Market, and other External Events for community building.
Bulk Printing - District Postcard	\$ -	0.00%	\$ 2,500.00	\$ -		Putting money towards City Currents Partnership. Will have annual report as part.
Bulk Mailing - District Postcard			\$ 4,000.00	\$ -		Putting money towards City Currents Partnership. Will have annual report as part.
Sponsorship Supported	\$ -	0.00%	\$ 200.00	\$ 200.00	100.00%	Placeholder. Not used in 2025.
<b>RENTALS &amp; LEASES</b>						
District Offices	\$ 5,022.50	55.81%	\$ 9,000.00	\$ 6,500.00	72.22%	Move out of office no later than September 1, 2026.
Storage Rental (AAAA)	\$ 2,720.00	68.00%	\$ 4,000.00	\$ 4,500.00	112.50%	Able to surplus items that freed up onsite and storage capacity.
Misc. Rentals	\$ -	0.00%	\$ 2,500.00	\$ 15,000.00	600.00%	Portable rental + potential lift rental for closure.
Meeting Rentals	\$ -	0.00%	\$ 500.00	\$ 1,000.00	200.00%	Contingency for board meeting space.

<b>UTILITIES</b>						
Gas/Electricity (PSE)	\$ 88,755.24	52.21%	\$ 170,000.00	\$ 170,000.00	100.00%	
Water (Highline WD)	\$ 5,467.86	58.79%	\$ 9,300.00	\$ 9,000.00	96.77%	
Sewer (Midway)	\$ 4,214.32	88.72%	\$ 4,750.00	\$ 5,500.00	115.79%	
Trash/Recycling (Recology)	\$ 4,496.64	62.02%	\$ 7,250.00	\$ 7,500.00	103.45%	
<b>INSURANCE</b>						
Insurance, Liability (WCIA)	\$ 53,241.36	91.80%	\$ 58,000.00	\$ 49,000.00	84.48%	AWC-RMSA change. 2026 quote only 4% more than 2025, and cheaper than WCIA (Est 95K).
<b>MISCELLANEOUS</b>						
Printing & Copying Outside (Various)	\$ 218.47	17.48%	\$ 1,250.00	\$ 1,250.00	100.00%	Need to utilize this more in future to save internal copy costs.
Memberships, Dues & Subscriptions	\$ 4,707.20	94.14%	\$ 5,000.00	\$ 5,000.00	100.00%	Part of WRPA and NRPA as organizations.
Misc. Services/Discrepancies	\$ 4,955.93	991.19%	\$ 500.00	\$ 2,000.00	400.00%	Need to do better on this. This is due to ACH tracking issues. (Working with KCT).
Background Checks/Formely Fingerprinting (SSI)	\$ 522.00	41.76%	\$ 1,250.00	\$ 1,000.00	80.00%	Stopped fingerprinting six years ago. Staffing starting to level out at capacity.
Scholarships	\$ 1,198.10	34.23%	\$ 3,500.00	\$ 10,000.00	285.71%	New software and scholarship process should increase scholarship usage.
<b>INTERGOVERNMENTAL SERVICES</b>						
Elections (King County)	\$ -	#DIV/0!	\$ -	\$ 55,000.00	#DIV/0!	3 Election Seats to be paid in 2026.
Audits (SAO)	\$ 5,077.15	101.54%	\$ 5,000.00	\$ 5,000.00	100.00%	Shorter audit in 2026.
City Services (City of DM)	\$ 1,755.00	43.88%	\$ 4,000.00	\$ 3,750.00	93.75%	Less services in 2026.
Permits (KCHD, CoDM)	\$ 12,135.67	606.78%	\$ 2,000.00	\$ 5,000.00	250.00%	Not tracked right in 2025. This has emergency contracting. Bumped up for projects in 2026.
Inspections (Fire Extinguisher)	\$ 379.40	75.88%	\$ 500.00	\$ 500.00	100.00%	\$320 in 2024.
B&O Tax/Agency (DOR)	\$ 4,664.17	42.40%	\$ 11,000.00	\$ 11,000.00	100.00%	Still need to pay two quarters.
<b>TOTAL FOR ADMINISTRATION &amp; OPERATIONS</b>			\$ 1,832,752.24	\$ 2,074,037.27		
<b>CAPITAL/PROJECTS</b>						
<b>Miscellaneous</b>						
Engineer (Architect) of Record	N/A	N/A	\$ -	\$ 50,000.00		Partially covered by grants.
Architect/Design/Inspections/Permitting			\$ 1,000.00	\$ 5,000.00	500.00%	
Advertising			\$ 500.00	\$ 500.00	100.00%	Posting of [Timesheet Template 2020.xlsx]Sheet55!\$D\$30:\$K\$139
<b>Projects</b>						
YASG (Strainer Basket, Piping & Boiler Tanks)			\$ 213,116.72	\$ 213,116.72	NEW	All covered by grants.
BS4K (Air Handling Unit)			\$ 1,438,100.00	\$ 1,438,100.00	NEW	All covered by grants.
Electric Repairs			\$ -	\$ 142,500.00		\$113K+ (75%) covered by grants.
Shower Piping Repairs			\$ 12,000.00	-	NEW	
Facility Staff Projects				\$ 4,000.00		Tile Repairs, Exterior Wood Refinishing, and Contingency.
<b>Transfers</b>						
Transfer to Capital Account			\$ 1,124,110.52	\$ 993,463.73		Being conservative with estimates, but there will also need to be money to support grants.
<b>TOTAL CAPITAL SPENDING</b>			\$ 2,788,827.24	\$ 2,796,680.45		
<b>TOTAL EXPENSES 2025</b>			\$ 4,621,579.48	\$ 4,870,717.72		

#### BUDGET LEVY AFFECTS (2026 A.V.)

##### LEVY REQUEST BREAKDOWN

	2025	2026
EXPENSES	\$ 4,621,579.48	\$ 4,870,717.72
BEG CASH BALANCE	\$ 975,000.00	\$ 975,000.00
EST. REVENUE MRP	\$ 200,000.00	\$ 225,000.00
OTHER REVENUE (NP)	\$ 25,000.00	\$ 25,000.00
INTEREST	\$ 30,000.00	\$ 58,000.00
GRANTS*	\$ 1,651,218.72	\$ 1,802,216.72
ENDING CASH	\$ 600,000.00	\$ 600,000.00

TARGETS

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<b>TOTAL TAX NEEDED</b>	\$ 2,340,362.76	\$ 2,385,501.00	2,385,501
Est. Levy Rate 2026 (10.3)	\$ 0.355760	\$ 0.347310	0.34593

\*Most Grants carried over in 202

\$ 2,340,362.76 \$ 2,284,775.59

<b>CAPITAL RESERVE</b>	\$ 675,000.00	\$ 1,799,110.52
<b>Annual Allocation</b>	\$ 1,124,110.52	\$ 993,463.73
<b>EST ENDING TOTAL</b>	<b>\$ 1,799,110.52</b>	<b>\$ 2,792,574.25</b>

\*Unused Maintenance \$\* \*Unused Maintenance Service Non-Contracted may be added.