FIDALGO POOL & FITNESS CENTER

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

Agenda

Board of Commissioners Special Meeting
Date and Time: 5:30 p.m. Monday, November 9, 2026
Location: Fidalgo Pool and Fitness Center, **2nd Floor Classroom**
(enter upper level from Senior Center Parking Lot)

CALL TO ORDER

- Welcome guests
- Identify Commissioners and staff present

PUBLIC COMMENT

REVIEW OF ANY ADDITIONAL BOARD APPLICANTS (if needed)

- Board interview of new candidates

EXECUTIVE SESSION (if needed)

- Discussion of additional Board candidate qualifications

APPOINTMENT OF CANDIDATE TO BOARD

- Potential motion to appoint a candidate to fill the Commissioner #1 position
- Swearing in and seating of new Commissioner
- Discussion of committee memberships with full Board

WORK SESSION ON DRAFT 2027 BUDGET AND KEY ISSUES

1. Introduction and overview (Ken Hansen)
2. Increased charges for non-discretionary expenses (ie, liability, health insurance) (Ken Hansen)
3. Inputs on aquatics fees and pool rental charges, including recommended charges for 2027 (Jenny Claridge)
4. Analysis of Thunderbird Athletic Club Youth costs versus fees (Ted Rolfes)
5. Actions to grow Thunderbird Athletic Club Masters program (Ken Hansen)
6. Potential staff raises and overtime hours (Ken Hansen)
7. Maintenance staffing increase (Facilities Committee and John Little)
8. Maintenance projects, budget, and reserve (Facilities Committee and John Little)
9. External, non-maintenance contracts (Ken Hansen and Cindy Marvin)
10. Board and staff assignments to research specific items and report back to Ken Hansen for budget revisions

NEXT MEETING

- Regular Meeting on Tue, 11/17/26 @ 5:30pm

Public comments received by 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.

2027 Operating Budget

	2027 FY Budget	2026 FY Budget	2025 FY Actuals	2026 Budget by Month											
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Income															
Aquatics															
Daily Use															
P Membership	$ 61,105	$ 59,325	$ 58,075	5,092	5,092	5,092	5,092	5,092	5,092	5,092	5,092	5,092	5,092	5,092	5,092
P Rec Swim	$ 20,356	$ 19,763	$ 17,522	1,454	1,454	1,454	1,454	1,454	2,908	2,908	1,454	1,454	1,454	1,454	1,454
P Single Admission	$ 30,605	$ 29,714	$ 32,388	2,550	2,550	2,550	2,550	2,550	2,550	2,550	2,550	2,550	2,550	2,550	2,550
Total Daily Use	$ 112,066	$ 108,802	$ 107,985	9,097	9,097	9,097	9,097	9,097	10,551	10,551	9,097	9,097	9,097	9,097	9,097
Government															
Department of Navy	$ 4,183	$ 4,061	$ 3,942	349	349	349	349	349	349	349	349	349	349	349	349
P At Your Best	$ 30,776	$ 29,880	$ 28,177	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565
P Grey & Golden	$ 705	$ 685	$ 586	59	59	59	59	59	59	59	59	59	59	59	59
P Peer Fit	$ 12,015	$ 11,665	$ 8,927	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001
P Silver & Fit	$ 15,304	$ 14,858	$ 14,868	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275
P Silver Sneakers	$ 10,356	$ 10,055	$ 11,085	863	863	863	863	863	863	863	863	863	863	863	863
Total Government	$ 73,339	$ 71,203	$ 67,585	6,112	6,112	6,112	6,112	6,112	6,112	6,112	6,112	6,112	6,112	6,112	6,112
Pool Rental															
Kayaks	$ 655	$ 636	$ 825	201	131	99	115	0	0	0	0	0	21	89	0
Other Pool Rental	$ 29,620	$ 28,758	$ 27,546	2,468	2,468	2,468	2,468	2,468	2,468	2,468	2,468	2,468	2,468	2,468	2,468
Physical Therapy	$ 20,693	$ 20,090	$ 20,675	1,724	1,724	1,724	1,724	1,724	1,724	1,724	1,724	1,724	1,724	1,724	1,724
Sailing	$ -	$ 1,028	$ 788	0	0	0	0	0	0	0	0	0	0	0	0
Scuba	$ 8,406	$ 8,161	$ 7,593	0	574	0	1,050	0	1,768	0	2,868	246	1,346	209	345
Total Pool Rental	$ 59,374	$ 58,675	$ 57,426	4,394	4,898	4,292	5,357	4,193	5,961	4,193	7,061	4,439	5,559	4,491	4,537
Red Cross															
P Special Programs	$ 12,532	$ 12,167	$ 9,350	0	0	2,506	2,506	2,506	0	0	2,506	0	2,506	0	0
Total Red Cross	$ 12,532	$ 12,167	$ 9,350	0	0	2,506	2,506	2,506	0	0	2,506	0	2,506	0	0
School															
School Swim Lessons	$ 9,913	$ 9,624	$ 9,024	0	0	0	0	0	0	0	0	0	0	9,913	0
Total School	$ 9,913	$ 9,624	$ 9,024	0	0	0	0	0	0	0	0	0	0	9,913	0
Swim Lessons															
Group Swim Lessons	$ 89,260	$ 100,784	$ 87,159	8,926	8,926	8,926	0	8,926	12,496	5,356	8,926	0	8,926	8,926	8,926
Private Swim Lessons	$ 87,480	$ 93,780	$ 78,896	7,953	7,953	7,953	7,953	7,953	7,953	7,953	3,976	3,976	7,953	7,953	7,953
Total Swim Lessons	$ 176,740	$ 194,564	$ 166,056	16,879	16,879	16,879	7,953	16,879	20,449	13,308	12,902	3,976	16,879	16,879	16,879
Total Aquatics	$ 443,964	$ 455,034	$ 417,425	36,481	36,985	38,885	31,024	38,786	43,072	34,163	37,678	23,623	40,153	46,490	36,624
Competitive Aquatics															
Masters															
Master's Dues	$ 20,832	$ 35,880	$ 26,893	1,736	1,736	1,736	1,736	1,736	1,736	1,736	1,736	1,736	1,736	1,736	1,736
Masters Meets	$ 1,000	$ 1,000	$ 128	0	0	500	0	0		0	0	500	0	0	0
Total Masters	$ 21,832	$ 36,880	$ 27,021	1,736	1,736	2,236	1,736	1,736	1,736	1,736	1,736	2,236	1,736	1,736	1,736
Youth Aquatics															
School Contracts	$ 23,000	$ 21,642	$ 8,910	0	3,833	3,833	0	0	0	0	0	3,833	3,833	3,833	3,833
Stroke Dev / Summer Leage	$ 6,500	$ 6,400		575	580	604	524	542	487	376	345	742	634	628	463
Swim Meets	$ 12,000	$ 6,000	$ 14,500	0	3,000	0	0	0	0	0	0	0	3,000	3,000	3,000
TAC Dues	$ 151,574	$ 129,923	$ 112,778	12,631	12,631	12,631	12,631	12,631	12,631	12,631	12,631	12,631	12,631	12,631	12,631
Total Youth Aquatics	$ 193,074	$ 163,965	$ 136,188	13,206	20,045	17,068	13,155	13,173	13,118	13,008	12,976	17,207	20,098	20,092	19,927
Total Competitive Aquatics	$ 214,906	$ 200,845	$ 163,209	14,942	21,781	19,304	14,891	14,909	14,854	14,744	14,712	19,443	21,834	21,828	21,663
Fitness Center															
Daily Use															
FC Membership	$ 69,740	$ 67,709	$ 62,739	8,047	5,365	5,365	5,365	5,365	5,365	5,365	5,365	5,365	5,365	8,047	5,365
FC Single Admission	$ 32,446	$ 31,501	$ 34,178	2,704	2,704	2,704	2,704	2,704	2,704	2,704	2,704	2,704	2,704	2,704	2,704
Total Daily Use	$ 102,186	$ 99,210	$ 96,917	10,751	8,068	8,068	8,068	8,068	8,068	8,068	8,068	8,068	8,068	10,751	8,068
Government															
FC At Your Best	$ 30,776	$ 29,880	$ 28,177	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565
FC Grey and Golden	$ 538	$ 523	$ 462	37	61	62	52	39	41	38	47	39	45	45	32
FC Peer Fit	$ 750	$ 11,665	$ 8,927	63	63	63	63	63	63	63	63	63	63	63	63
FC Silver & Fit	$ 15,371	$ 14,923	$ 14,918	1,281	1,281	1,281	1,281	1,281	1,281	1,281	1,281	1,281	1,281	1,281	1,281
FC Silver Sneakers	$ 10,355	$ 10,053	$ 11,085	863	863	863	863	863	863	863	863	863	863	863	863
Total Government	$ 57,791	$ 67,044	$ 63,569	4,808	4,832	4,833	4,824	4,810	4,812	4,809	4,818	4,810	4,816	4,816	4,803
Training															
Fitness Personal Training	$ 82,400	$ 82,213	$ 81,172	6,867	6,867	6,867	6,867	6,867	6,867	6,867	6,867	6,867	6,867	6,867	6,867
Total Training	$ 82,400	$ 82,213	$ 81,172	6,867	6,867	6,867	6,867	6,867	6,867	6,867	6,867	6,867	6,867	6,867	6,867
Total Fitness Center	$ 242,377	$ 248,467	$ 241,659	22,426	19,767	19,768	19,759	19,745	19,747	19,745	19,753	19,746	19,751	22,433	19,738
Other Income															
Donations	$ -	$ -	$ 485	0	0	0	0	0	0	0	0	0	0	0	0
Fees															
Locker Rental	$ 1,300	$ 1,300	$ 449	0	0	325	0	0	325	0	0	325	0	0	325
Out of District	$ 2,400	$ 2,400	$ 1,972	200	200	200	200	200	200	200	200	200	200	200	200
Shower Use	$ 500	$ 500	$ 450	42	42	42	42	42	42	42	42	42	42	42	42
Total Fees	$ 4,200	$ 4,200	$ 2,871	242	242	567	242	242	567	242	242	567	242	242	567
Gift Certificates	$ 500	$ 500	$ 625	0	0	0	0	0	0	0	0	0	0	0	500
Interest Income	$ -	$ -	$ 121	0	0	0	0	0	0	0	0	0	0	0	0
Levy and Bond															
M&O Levy	$ 904,927	$ 893,307	$ 872,862	0	0	0	407,217	45,246	0	0	0	0	407,217	45,246	0
Total Levy and Bond	$ 904,927	$ 893,307	$ 872,862	0	0	0	407,217	45,246	0	0	0	0	407,217	45,246	0
Rental Income			$ 1,000												
Rental Income - FPFC Room	$ 2,000	$ 2,000	$ 3,082	167	167	167	167	167	167	167	167	167	167	167	167
Rental Income - House	$ 50,400	$ 54,000	$ 23,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200
Total Rental Income	$ 52,400	$ 56,000	$ 27,282	4,367	4,367	4,367	4,367	4,367	4,367	4,367	4,367	4,367	4,367	4,367	4,367
Retail															
Resale Items	$ 500	$ 500	$ 571	42	42	42	42	42	42	42	42	42	42	42	42
Vending Machines	$ 1,845	$ 1,845	$ 1,707	154	154	154	154	154	154	154	154	154	154	154	154
Total Retail	$ 2,345	$ 2,345	$ 2,278	195	195	195	195	195	195	195	195	195	195	195	195
Total Other Income	$ 964,372	$ 956,352	$ 906,524	4,804	4,804	5,129	412,021	50,050	5,129	4,804	4,804	5,129	412,021	50,050	5,629
Total Income	$ 1,865,619	$ 1,860,699	$ 1,726,816	78,652	83,337	83,086	477,695	123,491	82,802	73,455	76,947	67,941	493,758	140,802	83,654
Gross Profit	$ 1,865,619	$ 1,860,699	$ 1,726,816	78,652	83,337	83,086	477,695	123,491	82,802	73,455	76,947	67,941	493,758	140,802	83,654
Expenses															

2027 Operating Budget

	2027 FY Budget	2026 FY Budget	2025 FY Actuals	2026 Budget by Month											
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Administrative Costs															
Advertising															
Marketing	$ 2,750	$ 2,750	$ 756	229	229	229	229	229	229	229	229	229	229	229	229
Recruiting	$ 1,000	$ 1,000	$ 8,094	83	83	83	83	83	83	83	83	83	83	83	83
Total Advertising	$ 3,750	$ 3,750	$ 8,850	312	312	313	312	312	313	312	312	313	312	312	313
External Services															
Professional Services	$ 41,006	$ 41,006	$ 27,272	3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417
Total External Services	$ 41,006	$ 41,006	$ 27,272	3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417
Fees															
Bank Charges	$ 31,000	$ 31,000	$ 35,283	2,583	2,583	2,583	2,583	2,583	2,583	2,583	2,583	2,583	2,583	2,583	2,583
Dues/Subscriptions/Memberships	$ 16,406	$ 16,806	$ 7,296	298	298	298	298	298	298	298	298	298	298	13,125	298
Election Costs	$ 40,000	$ 20,000	$ -	0	8,000	0	0	0	0	0	0	0	0	0	32,000
Licenses & Fees	$ 1,696	$ 1,675	$ 1,015	678	339	0	0	254	254		0	0	0	0	170
Payroll Fees	$ -	$ -	$ 45	0	0	0	0	0	0	0	0	0	0	0	0
Total Fees	$ 89,102	$ 69,481	$ 43,639	3,560	11,221	2,882	2,882	3,136	3,136	2,882	2,882	2,882	2,882	15,708	35,051
Insurance															
Liability	$ 111,242	$ 111,242	$ 49,067	0	0	0	0	0	0	0	111,242	0	0	0	0
Total Insurance	$ 111,242	$ 111,242	$ 49,067	0	0	0	0	0	0	0	111,242	0	0	0	0
Total Administrative Costs	$ 245,101	$ 225,480	$ 128,829	7,290	14,950	6,612	6,611	6,866	6,866	6,611	117,853	6,612	6,611	19,438	38,781
Fundraising Campaign	$ -	$ -	$ 2,752	0	0	0	0	0	0	0	0	0	0	0	0
Maintenance			$ 261												
Facility															
Facility Maintenance	$ 78,000	$ 78,000	$ 38,120	2,995	2,605	2,668	2,496	2,418	1,100	12,067	9,992	25,865	2,699	3,362	9,734
Total Facility	$ 78,000	$ 78,000	$ 54,433	2,995	2,605	2,668	2,496	2,418	1,100	12,067	9,992	25,865	2,699	3,362	9,734
Rental House															
Rental House Maintenance	$ 10,000	$ 10,000	$ 14,756	833	833	833	833	833	833	833	833	833	833	833	833
Total Rental House	$ 10,000	$ 10,000	$ 14,756	833	833	833	833	833	833	833	833	833	833	833	833
Total Maintenance	$ 88,000	$ 88,000	$ 69,450	3,829	3,439	3,501	3,329	3,251	1,933	12,900	10,825	26,698	3,532	4,195	10,568
Operating Costs															
Training															
Continuing Education	$ 8,923	$ 7,050	$ 4,518	744	744	744	744	744	744	744	744	744	744	744	744
Total Training	$ 8,923	$ 7,050	$ 4,518	744	744	744	744	744	744	744	744	744	744	744	744
Utilities															
Communications	$ 5,822	$ 5,385	$ 4,301	485	485	485	485	485	485	485	485	485	485	485	485
Electricity	$ 60,585	$ 49,000	$ 53,142	5,049	5,049	5,049	5,049	5,049	5,049	5,049	5,049	5,049	5,049	5,049	5,049
Garbage/Sewer	$ 18,668	$ 19,000	$ 16,549	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556
Natural Gas	$ 83,348	$ 91,000	$ 83,505	6,946	6,946	6,946	6,946	6,946	6,946	6,946	6,946	6,946	6,946	6,946	6,946
Water	$ 13,327	$ 16,000	$ 10,987	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
Total Utilities	$ 181,750	$ 180,385	$ 168,483	15,146	15,146	15,146	15,146	15,146	15,146	15,146	15,146	15,146	15,146	15,146	15,146
Total Operating Costs	$ 190,673	$ 187,435	$ 173,001	15,889	15,889	15,889	15,889	15,889	15,889	15,889	15,889	15,889	15,889	15,889	15,889
Special Projects	$ -	$ -	$ 684	0	0	0	0	0	0	0	0	0	0	0	0
Supplies															
Office Supplies															
Furniture and Computers	$ 2,000	$ 2,000	$ 2,072	100	100	100	100	100	100	150	150	200	200	300	400
Other Office Supplies	$ 3,300	$ 3,300	$ 3,749	275	275	275	275	275	275	275	275	275	275	275	275
Postage	$ 180	$ 180	$ 209	15	15	15	15	15	15	15	15	15	15	15	15
Total Office Supplies	$ 5,480	$ 5,480	$ 6,031	390	390	390	390	390	390	440	440	490	490	590	690
Operating Supplies															
Aquatics Supplies	$ 2,781	$ 3,700	$ 5,051	232	232	232	232	232	232	232	232	232	232	232	232
Custodial Supplies	$ 8,446	$ 7,725	$ 6,739	704	704	704	704	704	704	704	704	704	704	704	704
Fitness Supplies	$ 824	$ 800	$ 1,764	69	69	69	69	69	69	69	69	69	69	69	69
General Supplies	$ 10,500	$ 10,500	$ 12,012	875	875	875	875	875	875	875	875	875	875	875	875
Merchandise	$ 500	$ 500	$ 520	42	42	42	42	42	42	42	42	42	42	42	42
Pool Chemicals	$ 19,394	$ 18,000	$ 20,652	1,616	1,616	1,616	1,616	1,616	1,616	1,616	1,616	1,616	1,616	1,616	1,616
Total Operating Supplies	$ 42,445	$ 41,225	$ 46,738	3,537	3,537	3,537	3,537	3,537	3,537	3,537	3,537	3,537	3,537	3,537	3,537
Total Supplies	$ 47,925	$ 46,705	$ 52,770	3,927	3,927	3,927	3,927	3,927	3,927	3,977	3,977	4,027	4,027	4,127	4,227
Taxes															
B&O	$ 17,096	$ 16,966	$ 8,034	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,426
Local & Regional Tax	$ 6,166	$ 5,767	$ 4,456	514	514	514	514	514	514	514	514	514	514	514	514
State Sales & Use Tax	$ 16,700	$ 16,298	$ 15,286	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392
Total Taxes	$ 39,963	$ 39,031	$ 27,776	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330
Travel & Meals	$ 11,327	$ 9,168	$ 6,327	0	955	1,701	231	187	647	442	831	1,116	1,423	1,128	2,666
Wages & Benefits															
Base Wages															
Employee Wages	$ 968,863	$ 926,481	$ 905,756	74,528	74,528	111,792	74,528	74,528	74,528	74,528	74,528	111,792	74,528	74,528	74,528
Rewards - Employees	$ 600	$ 600	$ -	50	50	50	50	50	50	50	50	50	50	50	50
Total Base Wages	$ 969,463	$ 927,081	$ 905,756	74,578	74,578	111,842	74,578	74,578	74,578	74,578	74,578	111,842	74,578	74,578	74,578
Benefits															
Medical/Dental/Life Ins	$ 81,196	$ 71,042	$ 77,499	6,766	6,766	6,766	6,766	6,766	6,766	6,766	6,766	6,766	6,766	6,766	6,766
Retirement Benefits	$ 34,226	$ 31,947	$ 36,642	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852
Total Benefits	$ 115,422	$ 102,989	$ 114,141	9,618	9,618	9,618	9,618	9,618	9,618	9,618	9,618	9,618	9,618	9,618	9,618
Payroll Taxes	$ 94,765	$ 82,411	$ 86,684	7,290	7,290	10,934	7,290	7,290	7,290	7,290	7,290	10,934	7,290	7,290	7,290
Total Wages & Benefits	$ 1,179,650	$ 1,121,649	$ 1,106,581	91,486	91,486	132,395	91,486	91,486	91,486	91,486	91,486	132,395	91,486	91,486	91,486
Other Expenses															
Bond Interest Expense-Loans															
Int. Exp-Fit. Cntr & 2222 J Ave House	$ 7,696	$ 6,719	$ 8,627	641	641	641	641	641	641	641	641	641	641	641	641
Interest Exp- 2210 J Ave House	$ 7,730	$ 8,477	$ 8,478	644	644	644	644	644	644	644	644	644	644	644	644
Net Other Expenses	$ 15,425	$ 15,196	$ (17,105)	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285
Total Expenses	$ 1,818,063	$ 1,723,497	$ 1,564,732	127,036	135,262	168,641	126,090	126,222	125,364	135,921	245,478	191,352	127,584	140,879	168,233
Net Operating Income	$ 47,557	$ 137,202	$ 160,648	(48,384)	(51,925)	(85,555)	351,605	(2,731)	(42,562)	(62,466)	(168,532)	(123,412)	366,174	(77)	(84,579)
Other Cash Uses															
Bond Interest Expense-Loans															
Principal repayment Fit Ctr & 2222 J Ave	$ 34,443	$ 33,826	$ 17,105	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,870
Principal repayment 2210 J Ave	$ 14,906	$ 14,639	$ 17,105	1,242	1,242	1,242	1,242	1,242	1,242	1,242	1,242	1,242	1,242	1,242	1,242
Total Bond Principal Repayment	$ 49,350	$ 48,465	$ 34,209	4,112	4,112	4,112	4,112	4,112	4,112	4,112	4,112	4,112	4,112	4,112	4,112

2027 Operating Budget

	2027 FY Budget	2026 FY Budget	2025 FY Actuals	2026 Budget by Month											
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Capital Improvement	$ 100,000	$ 50,000	$ 16,313	0	0	0	0	10,000	10,000	10,000	10,000	15,000	15,000	15,000	15,000
Operational Reserve Addition	$ 35,000	$ 35,000													35,000
Total Other Cash Uses	$ 184,350	$ 133,465	$ 50,522	4,112	4,112	4,112	4,112	14,112	14,112	14,112	14,112	19,112	19,112	19,112	54,112
"Net Income" for Levy Analysis Includes Net Operating Income, Bond Principal Repayment, Capital Improvements, and Operational Reserve Addition	$ (136,793)	$ 3,737	$ 110,125	(52,497)	(56,038)	(89,667)	347,493	(16,844)	(56,675)	(76,578)	(182,644)	(142,524)	347,052	(19,190)	(138,691)

2027 Operating Budget for Levy vs Program Breakdown

Draft as of 9/18/2026

	2027 Budget			2026 Budget			
	Levy	Program	Total	Levy	Program	Total	Difference
REVENUE							
M&O Levy	904,927		904,927	893,307		893,307	11,620
House Rental Income	50,400		50,400	54,000		54,000	-3,600
Total	955,327		955,327	947,307		947,307	8,020
Aquatics							
Rec Swim		20,356	20,356		19,763	19,763	593
P Single Admission		30,605	30,605		29,714	29,714	891
P Memberships		61,105	61,105		59,325	59,325	1,780
P Rental		59,374	59,374		58,675	58,675	700
Government Programs		73,339	73,339		71,203	71,203	2,136
Swim Lessons		176,740	176,740		194,564	194,564	-17,824
Other Programs		22,444	22,444		21,791	21,791	654
Total		443,964	443,964		455,034	455,034	-11,070
Competitive Aquatics							
ASD Contract		23,000	23,000		21,642	21,642	1,358
TAC Dues		151,574	151,574		129,923	129,923	21,651
Masters Dues		20,832	20,832		35,880	35,880	-15,048
Masters Meets		1,000	1,000		1,000	1,000	0
Stroke Development / Summer League		6,500	6,500		6,400	6,400	
Hosted Meets		12,000	12,000		6,000	6,000	6,000
Total		214,906	214,906		200,845	200,845	14,061
Fitness Center							
FC Membership		69,740	69,740		67,709	67,709	2,031
FC Single Admission		32,446	32,446		31,501	31,501	945
FC Government Programs		57,791	57,791		67,044	67,044	-9,253
FC Personal Training		82,400	82,400		82,213	82,213	187
Total		242,377	242,377		248,467	248,467	-6,090
Other Income							
Vending Machines		1,845	1,845		1,845	1,845	0
Out of District		2,400	2,400		2,400	2,400	0
Resale		500	500		500	500	0
Locker Rental		1,300	1,300		1,300	1,300	0
Shower Use		500	500		500	500	0
Room Rental		2,000	2,000		2,000	2,000	0
Gift Certificates		500	500		500	500	0
Total		9,045	9,045		9,045	9,045	0
Income Total	955,327	910,292	1,865,619	947,307	913,392	1,860,699	4,921
EXPENSE							

2027 Operating Budget for Levy vs Program Breakdown

Draft as of 9/18/2026

	2027 Budget			2026 Budget			
	Levy	Program	Total	Levy	Program	Total	Difference
Administrative costs							
Marketing	2,750		2,750	2,750		2,750	0
Recruiting	1,000		1,000	1,000		1,000	0
Professional Service	41,006		41,006	41,006		41,006	0
Bank Charges	31,000		31,000	31,000		31,000	0
Dues/Memberships							
Administration	16,304	60	16,364	16,704	60	16,764	-400
Aquatics			0			0	0
Competitive Aquatics			0			0	0
Maintenance	42	0	42	42	0	42	0
Fitness Center			0			0	0
Total Dues & Memberships	16,346	60	16,406	16,746	60	16,806	-400
Election	40,000		40,000	20,000		20,000	20,000
Licenses and Fees	975	721	1,696	975	700	1,675	21
Insurance	111,242		111,242	111,242		111,242	0
Total Administrative Costs	244,320	781	245,101	224,720	760	225,480	19,621
Repair & Maintenance	88,000		88,000	88,000		88,000	0
Continuing Education							
Administration	2,000		2,000	300		300	1,700
Aquatics		4,120	4,120		4,000	4,000	120
Competitive Aquatics		1,030	1,030		1,000	1,000	30
Fitness		773	773		750	750	23
Maintenance	1,000		1,000	1,000		1,000	0
Total	3,000	5,923	8,923	1,300	5,750	7,050	1,873
Utilities							
Utilities excluding communications	175,928		175,928	175,000		175,000	928
Communications	5,822		5,822	5,385		5,385	437
Total Utilities	181,750	0	181,750	180,385	0	180,385	1,365
Supplies							
Operating Supplies							
Administration	13,800	500	14,300	13,800	500	14,300	0
Maintenance	27,840		27,840	25,725		25,725	2,115
Aquatics		1,030	1,030		1,000	1,000	30
Competitive Aquatics		0	0		250	250	-250
Fitness Center		412	412		400	400	12
Total Operating Supplies	41,640	1,942	43,582	39,525	2,150	41,675	1,907
Postage	180		180	180		180	0
Equipment							

2027 Operating Budget for Levy vs Program Breakdown

Draft as of 9/18/2026

	2027 Budget			2026 Budget			
	Levy	Program	Total	Levy	Program	Total	Difference
Administration	2,000		2,000	2,000		2,000	0
Aquatics		1,751	1,751		1,700	1,700	51
Competitive Aquatics		0	0		750	750	-750
Fitness Center		412	412		400	400	12
Total Equipment	2,000	2,163	4,163	2,000	2,850	4,850	-687
Total Supplies	43,820	4,105	47,925	41,705	5,000	46,705	1,220
Sales & B&O Tax							
Administration		983	983		974	974	9
Aquatics		27,924	27,924		27,466	27,466	459
Competitive Aquatics		4,236	4,236		3,959	3,959	277
Fitness		6,819	6,819		6,633	6,633	186
Total Sales & B&O Tax	0	39,963	39,963	0	39,031	39,031	932
Travel							
Administration	150		150	150		150	0
Maintenance	1,216		1,216	150		150	1,066
Aquatics		134	134		130	130	4
Competitive Aquatics		9,693	9,693		8,608	8,608	1,085
Fitness Center		134	134		130	130	4
Total Travel	1,366	9,961	11,327	300	8,868	9,168	2,159
Wages & Benefits							
Director	115,958		115,958	122,517	283,061	405,579	-289,621
Managers + Desk	1,104	309,413	310,518		240,218	240,218	70,300
Aquatics		221,607	221,607				
Competitive Aquatics		143,481	143,481		155,165	155,165	-11,684
Fitness Center		114,560	114,560		136,619	136,619	-22,059
Custodial	60,483	0	60,483		11,790	11,790	48,693
Maintenance	208,943	0	208,943	163,111	0	163,111	45,832
Employee Reward Program		600	600				
Total Wages & Benefits	386,489	789,661	1,176,150	285,629	826,853	1,112,481	63,668
Bond Loans (Interest and Principal)	64,775		64,775	63,661		63,661	1,114
Capital Improvements Plan (Feasibility, Public Notification, Design, etc.)	100,000		100,000	50,000		50,000	50,000
Operational Reserve Addition	0	35,000	35,000	12,250	22,750	35,000	0
Total	100,000	35,000	135,000	62,250	22,750	85,000	50,000
Expense Total	1,113,519	885,393	1,998,912	947,950	909,012	1,856,962	7.64%
"Net Income" for Levy Analysis Includes Net Operating Income, Bond Principal Repayment, Capital Improvements, and Operational Reserve Addition	(158,192)	24,899	(133,293)	(643)	4,380	3,737	

GENERAL INPUT ASSUMPTIONS

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

Levy, Insurance, and Operational Reserve Assumptions

Current Levy	$ 890,000			*Notes*
Proposed Levy % increase	1%			
New Construction	$ 9,006			
Refund Levy	$ 2,169			
Sate Property	$ 402			
Estimated Levy	$904,927	$910,477	Adj per Assessor ltr	
Current Liability Insurance	$ 98,872			
Anticipated Liability Increase	12%			
Anticipated Liability Insurance	$ 110,242			
Desired Operational Reserve	$ 35,000	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	
	Loan Rate	Principal repayment for year	Interest for year	Monthly	Annual	Monthly	Annual
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
2210 J (Jun 2031)	7.20%	$ 14,906.04	$ 7,729.68	$ 2,500.00	$ 30,000.00	$ 1,886.31	$ 22,635.72
		$ 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			
PERS Employer Rate	2027	5.58%	5.58%		of gross wages		
Medicare & SS	2027	7.65%	7.65%		of gross wages		
Labor and Industries	2027	$ 0.5309	$ 0.4473		/hr	Health Clubs, Gyms, Exercise Facilities	
Family Medical Leave	2027	28.57%	28.48%		of	0.92%	of gross wages
Monthly Medical Ins	?	$ 784.85	$ 784.85			AWB/month	
Monthly Dental Ins	?	$ 57.00	$ 57.00			MetLife/person/month	
Monthly Life Ins	?	$ 4.50	$ 4.50			AWB/person/month	
Local Sales Tax Rate	2027	2.40%	2.30%				
State Sales Tax Rate	2027	6.50%	6.50%				
B&O Tax Rate	?	1.971%	1.971%				

Payroll *(David H note - need to update with current wage rates for reference)*

		# Staff (exempt) or hours per	2027 Budget		2026 Budget	Actual

GENERAL INPUT ASSUMPTIONS

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

	Exempt / Non-Exempt	Hours per week (non-exempt)	Wage Rate	Wage Budget	Base	Maximum	Wage Rate	Wage Budget	Base	Maximum	Actual Wage Rate as of 9/2026	Percent Paid by Levy
Executive Director	Exempt	1	$ 92,250	$ 92,250	$ 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%
Aquatics Director	Non-exempt full time	40	$ 35.12	$ 71,638	$ 30.00	$ 37.00	$ 34.26	$ 71,261	$ 30.00	$ 37.00		0%
Facility Manager	Non-exempt full time	40	$ 40.26	$ 82,130	$ 35.15	$ 43.58	$ 39.28	$ 81,698	$ 34.29	$ 42.52		100%
Assistant Facility Manager	Non-exempt full time	40	$ 40.26	$ 82,130	$ 35.15	$ 43.58	$ 39.28	$ 81,698	$ 34.29	$ 42.52		100%
Custodial / Maintenance Aid	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		
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	$ 28.00	$ 32.00	$ 30.00	$ 13,770	$ 28.00	$ 32.00	$19.50	
TAC Masters Assistant Coach	Non-exempt part-time	1	$ 20.00	$ 1,000	$ 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				$ 968,863				$ 926,481				

Reference Information and Reasonability Checks	2027 Budget		2026 Budget	Actual 2025	Actual 2024
Total wages	$ 968,863	*should equal amount above*	$ 926,481	$ 909,756	$ 867,216
Benefits - medical	$ 81,196		$ 71,042	$ 77,499	$ 73,248
Benefits - retirement benefits	$ 34,226		$ 31,947	$ 36,612	$ 46,743
Benefits - total	$ 115,422		$ 102,989	$ 114,111	$ 119,991
Benefits as % of wages	11.9%	*should approximate prior years*	11.1%	12.6%	13.8%
Payroll taxes	$ 94,764.78		$ 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	
Full Time Position Annual Hours	2,080	

To be announced 9/30/2026

GENERAL INPUT ASSUMPTIONS

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

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	

Lesson Fees

		2027 Budget	2026 Budget	2026 Current (as of 9/2026)		
Swim Lessons	Group 30 Min	$ 15.00	$ 14.37	$ 14.37		
	Group 45 Min	$ 18.00	$ 17.50	$ 17.50		
	Group 60 Min	$22.00	$20.62	$20.62		
	Private 30 min	$ 50.00	$50.00	$50.00	No change	
	Semi-Private 30 min	$ 85.00	$ 85.00	$85.00	No change	

GENERAL INPUT ASSUMPTIONS

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

	Private Fitness	30 Minute Private	$	55.00	$	55.00	$	45.00							
		55 Minute Private	$	85.00	$	85.00	$	75.00							
		% 30 Minute		80%											
		Average rev per hour	$	105.00											
		# hours per week		14.40											
		Revenue - Private	$	75,600											
		30 Minute Semi-Private	$	70.00	$	70.00	$	60.00							
		55 Minute Semi-Private	$	120.00	$	120.00	$	100.00							
		% 30 Minute		80%											
		Average rev per hour	$	136.00											
		# hours per week	$	1.00						**Note: Very few - less than 1 per week. How to project? Or set at 0?**					
		Revenue - Semi Private	$	6,800											
		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	890,000	872,862		1.68%	
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
Wages & Benefits - Executive Director						
Director	92,250	90,000				100% of salary
Payroll Taxes Director						
Medicare & Social Security	7,057	6,885				
Labor and Industries	1,104	558				
Family Medical Leave	242	236				
Total Payroll taxes Director	8,404	7,678				
Medical/Dental	10,102	10,102				
Life Insurance	54	54				
Total Med/L.I. Director	10,156	10,156				
PERS Retirement	5,148	5,022				
Total Wages & Benefits - Executive Director	115,958	112,857				
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	110,242	110,242				Enduris
Licenses and fees						
Minor Work Permit	25	25			0.00%	Annual Fee
ASCAP/BMI	450	450			0.00%	Annual Fee
Business License	50	50			0.00%	Annual Fee

Levy Detail

	2027 Budget	2026 Budget	2025 Full Year Actual		Revenue change 2027 vs 2026 Budget	Comment
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
Web Hosting	195	195			4.40%	InMotion
Total Communications	5,822	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	450,066	432,671				
Difference from Previous Year	17,395					
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						
Facility Manager	82,130	81,698				100% paid by levy
Payroll Taxes						
Medicare & Social Security	6,283	6,250				
Labor and Industries	1,104	558				
Family Medical Leave	216	214				
Total Payroll taxes Maintenance	7,603	7,022				
Medical/Dental	10,102	10,102				
Life Insurance	54	54				
Total Med/L.I. Maintenance	10,156	10,156				
PERS Retirement	4,583	4,559				
Total Wages & Benefits - Facility Maintenance Manager	104,472	103,434				
Wages & Benefits - Assistant Facility Manager						
Facility Manager	82,130	NA				100% paid by levy

Levy Detail

	2027 Budget	2026 Budget	2025 Full Year Actual		Revenue change 2027 vs 2026 Budget	Comment
Payroll Taxes						
Medicare & Social Security	6,283	NA				
Labor and Industries	1,104	NA				
Family Medical Leave	216	NA				
Total Payroll taxes Maintenance	7,603	NA				
Medical/Dental	10,102	NA				
Life Insurance	54	NA				
Total Med/L.I. Maintenance	10,156	NA				
PERS Retirement	4,583	NA				
Total Wages & Benefits Assistant Maintenance Manager	104,472	NA				
Wages & Benefits - Custodian						
Maintenance Aide/Custodian	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 Aide	4,536	3,971				
Medical/Dental	10,102	10,102				
Life Insurance	54	54				
Total Med/L.I. Aide	10,156	10,156				
PERS Retirement	2,420	2,407				
Total Wages & Benefits - Custodian	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%	Maintenance - Last 12 months plus 3%
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	563,453	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)	**1,113,519**	**947,950**				

Administration

	2027 Budget	2026 Budget	2025 Full Year Actual	Revenue change 2027 vs 2026 Budget	*Comment*
Overhead Revenue					
Donations	$ -	$ -	$ 485		
Locker Rental	$ 1,300	$ 1,300	$ 449	0.00%	
Out of District	$ 2,400	$ 2,400	$ 1,972	0.00%	
Shower Use	$ 500	$ 500	$ 450	0.00%	
Gift Certificates	$ 500	$ 500	$ 625	0.00%	
Interest Income	$ -	$ -	$ 121		
Rental Income - FPFC Room	$ 2,000	$ 2,000	$ 4,082	0.00%	
Resale	$ 500	$ 500	$ 571	0.00%	
Vending	$ 1,845	$ 1,845	$ 1,707	0.00%	
Total Other Revenue (doesn't include levy or house rental income)	$ 9,045	$ 9,045	$ 10,462		
Overhead Expenses					
Wages and Benefits					
Operations Manager	$ 71,638	$ 67,698			
Aquatics Manager	$ 71,638	$ 67,698			
Front Desk Manager	$ 53,040				
Front Desk	$ 45,543	$ 87,115			
Payroll Taxes					
Medicare and FICA	$ 18,502	$ 17,022			
L & I	$ 4,507	$ 2,222			
Family Medical Leave	$ 636	$ 583			
Tax Total	$ 23,645	$ 19,827			
Medical/Dental	$ 30,307	$ 29,296			
Life Insurance	$ 108	$ 105			
Med / L.I. Total	$ 30,415	$ 29,402			
PERS Retirement	$ 13,496	$ 10,722			
Admin Wages and Beniefits Total	$ 309,413	$ 282,461			
Manitenance Aid	$ -	$ -			50% pd by levy
Payroll Taxes					
Medicare and FICA	$ -	$ -			
L & I	$ -	$ -			
Family Medical Leave	$ -	$ -			
Tax Total	$ -	$ -			
Medical/Dental	$ -	$ -			
Life Insurance	$ -	$ -			
Med / L.I. Total	$ -	$ -			
Pers Retirement	$ -	$ -			
Maintenace Aid Total	$ -	$ -			
Custodian	$ -	$ 10,266			
Payroll Taxes					
Medicare and FICA	$ -	$ 785			
L & I	$ -	$ 139			
Family Medical Leave	$ -	$ 27			
Tax Total	$ -	$ 952			

Administration

	2027 Budget	2026 Budget	2025 Full Year Actual		Revenue change 2027 vs 2026 Budget	*Comment*
Medical/Dental						
Life Insurance						
Med / L.I. Total	$ -	$ -				
Pers Retirement	$ -	$ 573				
Custodial Total	$ -	$ 11,790				
Employee Reward Program	$ 600	$ 600			0.00%	
Payroll System Fees						
Wage and Benefit Total	$ 310,013	$ 294,851				
Costco Membership	$ 60	$ 60			0.00%	
Merchandise	$ 500	$ 500			0.00%	
Reserve Funds	$ 35,000	$ 22,750				
Local Sales Tax	$ 217	$ 208				
State Sales Tax	$ 588	$ 588				
B&O Tax	$ 178	$ 178				
Total	$ 36,543	$ 24,284				

Aquatics

	2027 Budget	2026 Budget	2025 Full Year Actual	Revenue change 2027 vs 2026 Budget	Comment
Aquatic Revenue					
Rec Swim	$ 20,356	$ 19,763	$ 17,522	3.00%	
P Membership	$ 61,105	$ 59,325	$ 58,075	3.00%	
P Single Admission	$ 30,605	$ 29,714	$ 32,388	3.00%	
Total Daily Use	$ 112,066	$ 108,802	$ 107,985		
Peer Fit	$ 12,015	$ 11,665	$ 8,927	3.00%	
Grey and Golden	$ 705	$ 685	$ 586	3.00%	
Silver Sneakers	$ 10,356	$ 10,055	$ 11,085	3.00%	
At Your Best	$ 30,776	$ 29,880	$ 28,176	3.00%	
Silver & Fit	$ 15,304	$ 14,858	$ 14,868	3.00%	
Department of Navy	$ 4,183	$ 4,061	$ 3,942	3.00%	
Total for Government	$ 73,339	$ 71,203	$ 67,584		
Total Aquatics Programs	$ 185,405	$ 180,005	$ 175,569		
Pool Rental					
Sailing	$ -	$ -	$ 788	#DIV/0!	AWA Does not utilize the pool for testing anymore.
Scuba	$ 8,406	$ 8,161	$ 7,593	3.00%	
Kayaks	$ 655	$ 636	$ 825	3.00%	
Physical Therapy	$ 20,693	$ 20,090	$ 20,675	3.00%	
All Other Aquatics	$ 29,620	$ 28,758	$ 27,546	3.00%	
Total Rental	$ 59,374	$ 58,675	$ 57,427		
ASD Contracts					
3rd Grade Swim Lessons	$ 9,270	$ 9,000	$ 9,000		Note: was $9,000 in 2024; not sure how much in prior years
Other Class Contracts	$ 643	$ 624	$ 24		
Total School Contracts	$ 9,913	$ 9,624	$ 9,024	3.00%	
Red Cross programs	$ 12,532	$ 12,167	$ 9,350	3.00%	
Swim Lessons					
Group Swim Lessons	$ 89,260	$ 100,784			
Private Swim Lessons	$ 87,480	$ 93,780			
Total Swim Lessons	$ 176,740	$ 194,564			
Total Expected Revenue	$ 443,964	$ 455,034			
Aquatics Expenses					
Wages					
Swim Instructors	$ 81,461	$ 98,940			
LG	$ 119,776	$ 119,468			
Total	$ 201,237	$ 218,408			
Payroll Taxes					
Medicare and FICA	$ 15,395	$ 16,708			
L&I	$ 4,446	$ 2,331			
Family Medical Leave	$ 529	$ 572			
Payroll Tax Total	$ 20,370	$ 19,612			
Retirement	$ -	$ 2,199			Is this line item PERS? There are 3 lifeguards/swim
Total Wages and Benefits	$ 221,607	$ 240,218			Includes Hailey - who also works front desk.
Operating Supplies	$ 1,030	$ 1,000			
Continuing Education	$ 4,120	$ 4,000			
Travel	$ 134	$ 130			
Equipment	$ 1,751	$ 1,700			
Licenses	$ 206	$ 200			
Local Sales Tax	$ 5,170	$ 4,834			

Aquatics

	2027 Budget	2026 Budget	2025 Full Year Actual		Revenue change 2027 vs 2026 Budget	*Comment*
State Sales Tax	$ 14,003	$ 13,662				
B&O Taxes	$ 8,751	$ 8,969				
Total Direct Expenses (excludes maintenance, senior management, utilities, etc)	$ 256,773	$ 414,573				
Income net of Direct Expense	$ 187,192	$ 40,461				

Competitive Aquatics

	2027 Budget	2026 Budget	2025 Full Year Actual		Revenue change 2027 vs 2026 Budget	Comment
Competitive Aquatic Revenue						
ASD Contract	$ 23,000	$ 21,642	$ 8,910		6.27%	NOTE: was $19,466 in 2024 and $22,251 in 2023. Missing revenue in 2025 and 2026?
Hosted HS Meets	$ -	$ -				
High School Youth Competitive Revenue	$ 23,000	$ 21,642	$ 8,910			
TAC Dues	$ 151,574	$ 129,923	$ 112,778		16.66%	
TAC Meets	$ 12,000	$ 6,000	$ 14,500		100.00%	
Stroke Development	$ 6,500	$ 6,400			1.56%	This line item should be under Aquatics - Group lessons
TAC Youth Revenue	$ 170,074	$ 142,323	$ 127,278			
Total Youth Competitive Revenue	$ 193,074	$ 163,965	$ 136,188			
Masters Dues	$ 20,832	$ 35,880	$ 26,893		-41.94%	NOTE: Sep 2026 run rate is $1,900/month
Masters Meets	$ 1,000	$ 1,000	$ 1,000		0.00%	
Total Masters Competitive Revenue	$ 21,832	$ 36,880	$ 27,893			
Total Competitve Revenue	$ 214,906	$ 200,845				
Competitive Aquatic Expense						
TAC Youth Expenses						
Wages						
Head Coach	$ 71,638	$ 71,261				
Assistant Coach	$ 36,750	$ 37,485				
Total Wages	$ 108,388	$ 108,746				
Payroll Taxes						
Medicare and FICA	$ 8,292	$ 8,319				
L&I	$ 2,033	$ 1,036				
Family Medical Leave	$ 285	$ 285				
Payroll Tax Total	$ 10,610	$ 9,640				
Medical/Dental	$ 10,102	$ 10,102				
Life Insurance	$ 54	$ 54				
Med / L.I. Total	$ 10,156	$ 10,156				
Retirement	$ 3,997	$ 6,068				Is this PERS?
Total TAC Youth Wages and Benefits	$ 133,151	$ 134,610				
Meet Travel						
Hotel	$ 2,000	$ 3,680				
Mileage	$ 5,700	$ 3,078				
Flights	$ 500	$ 500				
Rental Car	$ 250	$ 250				
Per Diem	$ 1,243	$ 1,100				
Travel Total	$ 9,693	$ 8,608				
Supplies	$ -	$ 250	$ -			Note: TAC Booster pays for supplies, equipment and coaches education.
Equipment	$ -	$ 750	$ -			
TAC Meet Fees	$ 12,750					Paid by TAC Boosters
Coaches Education	$ 1,030	$ 1,000	$ -			
B&O Taxes	$ 3,352	$ 2,805				
Total TAC Youth Direct Expense	$ 159,976	$ 148,024				
TAC Masters Expenses						
Masters Coach	$ 8,400	$ 13,770				
Masters Assistant	$ 1,000	$ 5,100	$ -			
Total Wages	$ 9,400	$ 18,870				
Payroll Taxes						
Medicare and FICA	$ 719	$ 1,444				
L&I	$ 186	$ 191				
Family Medical Leave	$ 25	$ 49				

Competitive Aquatics

	2027 Budget	2026 Budget	2025 Full Year Actual		Revenue change 2027 vs 2026 Budget	Comment
Payroll Tax Total	$ 930	$ 1,684				
Retirement						
Total Masters Wages and Benefits	$ 10,330	$ 20,554				
B&O taxes	$ 430	$ 727				
Total TAC Masters Direct Expense	$ 10,760	**$ 21,281**				
B&O Taxes - High School	$ 453	$ 427				
Total Direct Expenses (excludes maintenance, senior management, utilities, etc)	$ 171,190	$ 201,270				
Income net of Direct Expense	$ 43,717	$ (425)				
TAC Youth Revenue net of Direct Expense	$ 10,098	$ (5,701)				
TAC Masters Revenue net of Direct Expense	$ 11,072	$ 15,599				

TAC Membership Counts and Pricing Assumptions

		2027 Budget						Actual # Members as of 9/2026
		# Members	*Shown as charges per month even if paid yearly* 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	
TAC YOUTH								
Bronze Development	Monthly	0	$ -	$ -	$ -	$ -	$ -	0
	Yearly	0	$ -	$ -	$ -	$ -	$ -	0
Bronze	Monthly	0	$ -	$ -	$ -	$ -	$ -	0
	Yearly	0	$ -	$ -	$ -	$ -	$ -	0
Silver	Monthly	21	$ 50	$ 128	$ 178	$ 2,136	$ 44,856	17
	Yearly	5	$ 50	$ 128	$ 178	$ 1,922	$ 9,612	5
Gold	Monthly	16	$ 75	$ 123	$ 198	$ 2,376	$ 38,016	10
	Yearly	2	$ 75	$ 123	$ 198	$ 2,138	$ 4,277	2
Junior & Drylands	Monthy	2	$ 75	$ 133	$ 208	$ 2,496	$ 4,992	2
	Yearly	1	$ 75	$ 133	$ 208	$ 2,148	$ 2,148	1
Junior	Monthly	4	$ 69	$ 109	$ 178	$ 2,136	$ 8,544	3
	Yearly	0	$ 69	$ 109	$ 178	$ 1,922	$ -	0
Senior Prep	Monthly	8	$ 80	$ 139	$ 219	$ 2,628	$ 21,024	3
	Yearly	2	$ 80	$ 139	$ 219	$ 1,922	$ 4,720	2
Senior	Monthly	6	$ 80	$ 159	$ 239	$2,628	$ 11,534	6
	Yearly	1	$ 80	$ 159	$ 239	$ 1,730	$ 1,730	1
Out of District Surcharge	Monthly	2	$ -	$ 5	$ 5	$ 60	$ 120	2
	Yearly	0	$ -	$ -	$ -	$ -	$ -	0
	Total	70					**$ 151,574**	
TAC MASTERS								
	Pool Only	12	$ 10	$ 73	$ 83	$ 996	$ 11,952	12
	All Access Family	2	$ 10	$ 140	$ 150	$ 300	$ 300	2
	All Access	7	$ 10	$ 90	$ 100	$ 1,200	$ 8,400	7
	Out of District Surcharge	3	$ -	$ 5	$ 5	$ 60	$ 180	2
							$ 20,832	

Swim Meets		TAC YOUTH			
	Hotels	8	$ 250	$ 2,000	
	Mileage	7500	$ 0.76	$ 5,700	
	Flights	1	$ 500	$ 500	
	Rental Car	1	$ 250	$ 250	
	Per Diem	11	$ 113	$ 1,243	

Fitness

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