

2026 Operating Budget
Approved November 20, 2025

REVENUE

	2026 Budget			2025 Budget			Difference
	Levy	Program	Total	Levy	Program	Total	
M&O Levy	884,301		884,301	863,999		863,999	20,302
Interest & Other (New Construction)	9,006		9,006	9,006		9,006	0
Rental Income	54,000		54,000	52,800		52,800	1,200
Total	947,307		947,307	925,805		925,805	21,502
Aquatics							
Rec Swim		19,763	19,763		29,616	29,616	-9,852
P Single Admission		29,714	29,714		27,142	27,142	2,571
P Memberships		59,325	59,325		57,199	57,199	2,126
P Rental		58,675	58,675		60,240	60,240	-1,565
Government Programs		71,203	71,203		65,524	65,524	5,679
Swim Lessons		194,564	194,564		171,692	171,692	22,872
Other Programs		21,791	21,791		13,444	13,444	8,347
Total		455,034	455,034		424,857	424,857	30,178
Competitive Aquatics							
ASD Contract		21,642	21,642		18,110	18,110	3,532
TAC Dues		129,923	129,923		115,602	115,602	14,321
Masters Dues		35,880	35,880		36,720	36,720	-840
Masters Meets		1,000	1,000		1,000	1,000	0
Stroke Development / Summer League		6,400	6,400		6,400	6,400	0
Hosted Meets		6,000	6,000		6,000	6,000	0
Total		200,845	200,845		183,832	183,832	17,013
Fitness Center							
FC Membership		67,709	67,709		65,222	65,222	2,487
FC Single Admission		31,501	31,501		35,451	35,451	-3,950
FC Government Programs		67,044	67,044		59,772	59,772	7,272
FC Personal Training		82,213	82,213		36,710	36,710	45,504
Total		248,467	248,467		197,155	197,155	51,313
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	947,307	913,392	1,860,699	925,805	814,889	1,740,694	120,004
EXPENSE							
Licenses and Fees	975	700	1,675	975	700	1,675	0
Dues/Memberships							
Administration	16,704	60	16,764	20,511	60	20,571	-3,808
Aquatics		0	0		0	0	0
Competitive Aquatics		0	0		0	0	0
Maintenance	42	0	42	42	0	42	0
Fitness Center		0	0		0	0	0
Total	16,746	60	16,806	20,553	60	20,613	-3,808
Bank Charges	31,000		31,000	31,000		31,000	0
Continuing Education							
Administration	300		300	300		300	0
Aquatics		4,000	4,000		4,000	4,000	0
Competitive Aquatics		1,000	1,000		1,000	1,000	0
Fitness		750	750		750	750	0
Maintenance	1,000		1,000	300		300	700
Total	1,300	5,750	7,050	600	5,750	6,350	700
Election	20,000		20,000	20,000		20,000	0
Recruiting	1,000		1,000	1,000		1,000	0
Insurance	111,242		111,242	111,765		111,765	-523
Marketing	2,750		2,750	2,750		2,750	0
Operating Supplies							
Administration	13,800	500	14,300	12,000	500	12,500	1,800
Maintenance	25,725		25,725	19,725		19,725	6,000
Aquatics		1,000	1,000		1,000	1,000	0
Competitive Aquatics		250	250		250	250	0
Fitness Center		400	400		400	400	0
Total	39,525	2,150	41,675	31,725	2,150	33,875	7,800
Postage	180		180	180		180	0
Equipment							
Administration	2,000		2,000	2,000		2,000	0
Aquatics		1,700	1,700		1,700	1,700	0
Competitive Aquatics		750	750		750	750	0
Fitness Center		400	400		400	400	0
Total	2,000	2,850	4,850	2,000	2,850	4,850	0
Communications	5,385		5,385	5,245		5,245	140
Utilities	175,000		175,000	157,200		157,200	17,800
Professional Service	41,006		41,006	40,291		40,291	715
Repair & Maintenance	88,000		88,000	88,000		88,000	0
Sales & B&O Tax							
Administration		974	974		974	974	0
Aquatics		27,466	27,466		26,421	26,421	1,044
Competitive Aquatics		3,959	3,959		3,623	3,623	335
Fitness		6,633	6,633		6,023	6,023	610
Total	0	39,031	39,031	0	37,042	37,042	1,989
Travel							
Administration	150		150	150		150	0
Maintenance	150		150	150		150	0
Aquatics		130	130		130	130	0
Competitive Aquatics		8,608	8,608		8,608	8,608	0
Fitness Center		130	130		130	130	0
Total	300	8,868	9,168	300	8,868	9,168	0
Wages & Benefits							
Administration	122,517	283,061	405,579	192,589	214,919	407,508	-1,929
Aquatics		240,218	240,218		233,611	233,611	6,607
Competitive Aquatics		155,165	155,165		141,499	141,499	13,666
Fitness Center		136,619	136,619		101,741	101,741	34,878
Custodial		11,790	11,790		11,823	11,823	-33
Maintenance	163,111	0	163,111	135,561	30,122	165,683	-2,571
Total	285,629	826,853	1,112,481	328,149	733,714	1,061,864	50,618
Bond Loans	63,661		63,661	63,661		63,661	0
Capital Improvements Plan (Feasibility, Public Notification, Design, etc.)	50,000		50,000	10,000		10,000	40,000
Operational Reserve	12,250	22,750	35,000	10,000	10,000	20,000	15,000
Total	62,250	22,750	85,000	20,000	10,000	30,000	55,000
Expense Total	947,950	909,012	1,856,962	925,396	801,135	1,726,530	7.55%
Net Income	(643)	4,380	3,737	410	13,754	14,164	