

1. Current Estimate

FY2026-2027 Budget

FY2026-2027 Budget

Income	2025-2026 Budget Final	2026-2027 Budget Current	Delta vs. 2025-2026 Budget	Comment
10000 Membership-USA Swim Fees				
11005 Athlete	318,050	301,277	(16,773)	Option #4 is preference, % adjustment to match first half this year with last half last year
11010 Non-Athlete	23,400	22,817	(583)	
11012 Administrator	750	894	144	
11015 Club	16,595	17,615	1,020	Refined to match first half this year plus last half last year per Cindy suggestion (3/31)
11035 Transfers Processing Fee	-	-	-	No longer charge transfer fees (2/23)
Total 11000 Membership	358,795	342,603	(16,192)	
51000 USA Swim Fees				
51060 4% Tech Fee	(14,352)	(13,704)	648	Checking with Laurie on any new changes, emailed her, wired in 0.04% vs. Membership \$
51045 Volunteer(s) of the Year	(1,000)	(1,000)	-	Stays \$1k and if winner already has then savings
Total 51000 USA Swim Fees	(15,352)	(14,704)	648	
Total 10000 Membership-USA Swim Fees	343,443	327,899	(15,544)	
11500 Meet Fees LSC				
11505 Entry Fees	550,000	557,000	7,000	Note: Averaged 225k CBA Age group event fees the last 3 years (4/8)
11510 Sanctions	9,375	8,700	(675)	Need to look at Sanction History and look to refine (4/1)
11515 Late Payment Penalty	500	1,000	500	Rolling 3 year average as starter with modifications (3/31)
Total 11500 Meet Fees LSC	559,875	566,700	6,825	
12500 Age Group Program - Co-Pay				
12505 Western Zone	84,150	81,275	(2,875)	Est Co-pay Oregon \$1,235 first pass (3/5)
12510 Pacific Coast	7,360	20,881	13,521	Est. Co-pay \$650. Pacific Northwest in January (3/5)
12515 Zone All Star Meet	24,310	24,990	680	\$85/athlete Meet Host Zone 2 on April 25th
Total 12500 Age Group Program - Co-Pay	115,820	127,146	11,326	
13000 Camp Program - Co-Pay				
13005 Olympic Paralympic Training Cen	10,080	11,040	960	Est. Co-pay \$465
13035 Diversity Camp	300	300	-	Co-pay \$15 - 20 athletes, emailed Kent/Vern, no response keeping the same (3/9)
13040 Other Camp	750	750	-	Est. Co-pay \$25 - 30 athletes, emailed Kelly for input, no response (3/9)
Total 13000 Camp Program - Co-Pay	11,130	12,090	960	
14000 Marketing Income				
14035 Website Job Postings	250	250	-	Average about 5 per year
Total 14000 Marketing Income	250	250	-	
15000 Merchandise Sales				
15200 Officials Apparel Sales	10,000	7,795	(2,205)	On trend with current year sales
15300 A Medal Sales	600	1,050	450	On trend with current year sales
Total 15000 Merchandise Sales	10,600	8,845	(1,755)	
16000 Other Income				
16010 Awards Banquet	2,500	3,000	500	Increased slightly based off last year running average (2/23)
16040 Fines	300	300	-	Keep the same (3/5)
16060 Returned Check Fee	25	25	-	Average 1 per year (2/23)
16085 Equipment Rental	50	750	700	Tent Rental
Total 16000 Other Income	2,875	4,075	1,200	
17000 Interest Income	60	72	12	Increased slightly based on this year estimate (2/3)
18000 Point Redemption from CC	4,400	4,400	-	Smoothed out budget vs. YTD actuals (2/26)
Total Revenue	1,048,453	1,051,477	3,023	
Cost of Goods Sold				

FY2026-2027 Budget		2025-2026 Budget	2026-2027 Budget	Delta vs.	
40000 Merchandise Cost of Goods Sold					
40200 Officials COGS	9,000	7,405	(1,595)	.95% of sales	
40300 A Medals COGS	800	1,400	600	Selling 25% below LSC cost	
Total 40000 Merchandise Cost of Goods Sold	9,800	8,805	(995)		
Total Cost of Goods Sold	9,800	8,805	(995)		
Gross Profit	1,038,653	1,042,671	4,018		
Expenditures					
52000 National/Senior Program					
52015 Sr. - Pro Swim Series/Ohers	5,000	5,100	100	\$300 stipend	
52020 Sr. National Champs	7,500	10,000	2,500	\$300 stipend + \$400 airfare (might be higher)	
52035 Jr. - Champ Meets	70,000	82,800	12,800	\$300 stipend + \$300 airfare (might be higher)	
52040 Open Water Programs	700	900	200	\$300 stipend + \$400 airfare (might be higher)	
52060 Club-Coach Travel	11,000	14,400	3,400	Stipend or airfare	
52070 Club Development/Education	2,000	4,600	2,600		
52075 Sr Meet Host Incentive	6,000	4,000	(2,000)	\$3000 Incentive for Dec and July Sr P/F Meets	
52095 Sectionals	55,000	59,300	4,300	Max 8 athletes @ \$200 8 athletes @ \$100	
52100 Futures Meet	24,000	22,300	(1,700)	\$300/athlete	
Total 52000 National/Senior Program	181,200	203,400	22,200		
54000 Age Group Programs					
54010 Pac Coast All Star Meet	14,842	40,261	25,419	Host: PNS, TBD dates 1/2-1/3/27 expensive air travel per Karen (3/9)	
54015 Western Zone Meet	168,363	170,350	1,987	Host: TBD, 8/4-8/7/2027 per Karen (3/9)	
54150 Zone All Star Meet-Host Zone	5,000	5,000	-	Host Zone 2, ZAM Host Subsidy stays at \$5k per Cindy/Mary (3/9)	
54200 Zone All Star Meet	85,998	86,510	512	Host: Zone 2	
Total 54000 Age Group Programs	274,203	302,121	27,918		
54500 Camp Program					
54510 Olympic Paralympic Training	26,205	29,230	3,025	Expecting increase in flights and possibly needing transportation to Colorado Springs	
54550 Diversity Camp	3,600	2,850	(750)	Emailed Kent/Vern for estimate minus Per Diem per Mary (3/31)	
54560 Other Camp	4,000	5,000	1,000	Got input from Kelly, two camps May and July, new to role (3/12)	
Total 54500 Camp Program	33,805	37,080	3,275		
55000 Diversity					
54610 Travel - Disability	-	-	-	No athlete has used this in +5 years (potential removal)	
55100 Diversity Program Grants	18,000	20,000	2,000		
55150 MEFAP Sponsorship	7,350	22,883	15,533	Wired in as 4.1% of monthly Meet Reveue (3/30)	
55155 MEFAP Processing Fee	240	572	332	Wired into MEFAP Sponsorship at 2.5% of total, 3 times a year charged (3/25)	
55200 Awareness Fund	1,000	1,000	-		
55250 Marketing	-	-	-		
55400 Diversity Camps (out of LSC)	4,000	6,000	2,000	Might be a WZ DEI Camp (3/5)	
55450 Annual WZ DDEI Donation	3,200	3,584	384	WZ DEI donation 0.20 per athlete, calculated from Membership-26 sheet	

FY2026-2027 Budget		2025-2026 Budget	2026-2027 Budget	Delta vs.	
Total 55000 Diversity		33,790	54,039	20,249	
55500 Events					
55502 Awards and Bag Tags					
55502A Age Group Champs Awards	7,800	9,000	1,200	Increased to \$3,000 per meet	
55502B Far Western Awards	7,000	8,000	1,000	Increased to \$4,000 per meet	
55502C Age Group Champs Bag Tags	3,400	3,900	500	Based on current year trends	
55502J Senior Champs Awards	1,000	400	(600)	Decreased to \$400 for Feb Champs meet, no Awards for July meet (4/1)	
55502K Senior Champs Bag Tags	1,800	1,800	-	Based on current year trends	
55508E Far Western Bag Tags	3,600	3,600	-	Based on current year trends	
Total 55502 Awards and Bag Tags	24,600	26,700	2,100		
55510 Annual Awards Banquet					
55515 Banquet - Venue & Food	13,000	13,000	-	250 people	
55520 Awards & Programs	6,000	6,000	-	Awards, Invites, Programs	
55521 Awards Banquet - Prof Services	5,300	5,300	-	Photographer, Speaker	
Total 55510 Annual Awards Banquet	24,300	24,300	-		
Total 55500 Events	48,900	51,000	2,100		
56000 Chairman					
56030 Contingency	500	500	-	Per Lehla keep the \$500 as contingency (3/4)	
56075 Travel Expenses	500	500	-	Per Lehla keep the \$500 as contingency (3/4)	
Total 56000 Chairman	1,000	1,000	-		
57000 Treasurer					
57200 Fees-Filing	200	200	-	Stays \$200	
57300 Fees-Accounting & Audit	39,000	40,000	1,000	Outside Accountant & Annual Audit, YTD close to budget might move to \$40k (3/5)	
57350 Subscriptions and Dues	2,000	2,000	-	Bill.com (~\$110 per month) plus Intuit \$38, about \$150 per month average (3/9)	
57400 Bookkeeper	92,625	-	(92,625)	Hired Staff Treasurer instead will be \$0 for next year (3/5)	
57401 Consultant	6,500	3,000	(3,500)	Per Mary talked to Jeff having some in budget, agreed \$3k to cover audit (3/31)	
57500 Bank Service Charges	1,000	1,125	125	Paymentech, ACH, historical averages, will look to refine if needed (3/11)	
57700 Insurance	1,800	2,000	200	Slight increase off YTD Actuals for Equipment Insurance	
Total 57000 Treasurer	143,125	48,325	(94,800)		
58000 Officials					
58300 Supplies/Copying	2,000	1,900	(100)	Feedback from Phil, mostly the same (3/4)	
58400 Rule Books	1,000	1,000	-		
58500 Equipment	3,200	3,200	-		
58600 Clinics	20,000	20,000	-		
58700 Motivational(Recruit/Retain)	8,000	8,000	-		
58800 National Evaluators	3,000	3,000	-		
58900 Officials to National Meets	6,000	6,000	-		
58950 Lodging for Officials	8,000	8,000	-		
Total 58000 Officials	51,200	51,100	(100)		
59000 Volunteers					
59050 Athlete Rep Program	7,000	10,700	3,700	Initial version submitted (2/23)	
59100 Officials Background Check	56	54	(2)		
59300 Event Per Diem Allowance	13,050	12,550	(500)	PAC (250), WZ (650), DDEI (150) and OTC (500) \$500 less for OPTC 27 for Cindy (3/31)	
59400 Seminars / Clinics	2,000	1,500	(500)	Unused last few years going to reduce	
59450 Safe Sport Program	500	500	-	Made Marisa aware she wants same as last year (2/27)	

FY2026-2027 Budget		2025-2026 Budget	2026-2027 Budget	Delta vs.	
59500 Meetings					
59505 Board of Directors	1,000	1,000	-	-	Board Orientation/Strategic Planning
Total 59500 Meetings	1,000	1,000	-	-	
60200 USAS Annual Business Meeting					
60205 Non Athletes	6,000	6,000	-	-	\$1,000 per non-athlete(6)
60215 Athletes	3,000	3,000	-	-	\$1,000 per athlete representative (3)
Total 60200 USAS Annual Business Meeting	9,000	9,000	-	-	
Total 59000 Volunteers	32,606	35,304	2,698		
62000 Marketing					
62100 Web Site/Internet	6,850	1,470	(5,380)		Decision <u>not</u> to renew SW Newsletter Annual Fee of \$5k savings (3/12)
Total 62000 Marketing	6,850	1,470	(5,380)		
63000 Office Expenses					
63100 Telephone & Internet	3,795	4,320	525		Straight lined \$350 month per Cindy (3/5) plus Zoom
63150 Conference Call Services	1,200	800	(400)		Zoom Licences, Cindy getting more details (3/4)
63300 Postage	335	420	85		Prior year(s) trend (3/5)
63400 Supplies/Copying	1,000	1,100	100		Prior year(s) trend (3/5)
63500 Mileage	975	925	(50)		Prior year(s) trend (3/5)
63550 Staff Travel Expenses	-	8,230	8,230		Increase for FY, previous motion in 2025 was to allocate \$6,500 (4/9)
63625 Office Equipment Purchases	1,200	1,050	(150)		No planned purchases per Cindy/Mary, put something for Laptop (3/11)
63675 Software Purchases	4,704	2,079	(2,625)		QBO (\$170)hits in April/May? Meet Manager for Diana, and Cindy Apple storage (3/9)
63700 Storage Rentals	6,480	7,386	906		Storage; POBox; Dropbox (~\$2,000), recent increase, Feb changes (15%)
Total 63000 Office Expenses	19,689	26,309	6,620		
70000 Staff Expenses					
70100 Payroll					
70105 Salary & Wages	342,039	380,939	38,900		Cross charge zones for Treasurer support + need to model impact (4/1)
70110 Employer Taxes	27,273	29,975	2,702		Initial version from Cindy added (3/11)
70112 Workers Comp Expense	1,200	1,524	324		
70115 PTO Expense	2,000	2,036	36		
70150 Payroll Processing	2,000	11,809	9,809		
Total 70100 Payroll	374,512	426,282	51,770		
Total 70000 Staff Expenses	374,512	426,282	51,770		
Total Expenditures	1,200,880	1,237,430	36,550		
Net Operating Revenue	(162,227)	(194,759)	(32,532)		
Other Revenue					
85000 Investment Income					
85100 Dividend Income	-	-	-		
85200 Interest Income	-	-	-		
85400 Realized Gain	-	-	-		
85600 Unrealized Gain	-	-	-		
85625 Board Desig Funds Gain/(Loss)	-	-	-		
Total 85000 Investment Income	-	-	-		
86000 Wells Fargo Investment Fee	(32,000)	(35,000)	(3,000)		Increased to match current 'projected' actuals
Total Other Revenue	(32,000)	(35,000)	(3,000)		
Other Expenditures					
88000 Pacific Swimming Grants	60,000	60,000	-		Keep at \$60k (potential can ask for more if needed), check with Jeff (2/23)

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88500 Diversity Program Grants				
89000 Trials Events	-	-	-	<i>Trials</i>
89300 Scholarship	2,000	2,000	-	<i>Nordberg Memorial Scholarship - 2@ \$1000</i>
Total Other Expenditures	62,000	62,000	-	
Net Other Revenue	(94,000)	(97,000)	(3,000)	
Net Revenue	(256,227)	(291,759)	(35,532)	

2. Pro Forma

FY2026-2027 Budget

FY2026-2027 Budget

	Actuals			Budgeted	Forecast	
	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget	Curent Trend	2025-2026 Pro Forma
Income						
Total 10000 Membership-USA Swim Fees	325,315	323,890	326,409	343,443	0%	326,409
Total 11500 Meet Fees LSC	540,797	618,371	579,794	559,875	1%	585,592
Total 12500 Age Group Program - Co-Pay	81,395	76,163	78,270	115,820	5%	82,184
Total 13000 Camp Program - Co-Pay	9,477	11,850	9,615	11,130	1%	9,711
Total 14000 Marketing Income	350	350	200	250	1%	202
Total 15000 Merchandise Sales	6,779	10,989	9,539	10,600	1%	9,634
Total 16000 Other Income	22,490	3,911	9,607	2,875	1%	9,703
17000 Interest Income	54	37	76	60	1%	77
18000 Point Redemption from CC	3,575	2,650	3,840	4,400	1%	3,878
Total Revenue	1,107,679	1,046,330	1,017,350	1,048,453		1,027,390
Total Cost of Goods Sold	6,092	10,999	9,415	9,800	1%	9,703
Gross Profit	1,101,586	1,035,331	1,007,935	1,038,653		1,017,687
Expenditures						
Total 52000 National/Senior Program	194,745	145,706	237,020	181,200	5%	248,871
Total 54000 Age Group Programs	188,857	140,194	187,795	274,203	5%	270,000
Total 54500 Camp Program	23,628	31,417	23,695	33,805	3%	24,406
Total 55000 Diversity	18,694	28,188	37,015	33,790	5%	38,866
Total 55500 Events	37,104	37,672	42,711	48,900	3%	43,992
Total 56000 Chairman	213	1,426	264	1,000	3%	272
Total 57000 Treasurer	36,495	40,816	45,169	143,125	3%	55,000
Total 58000 Officials	45,231	44,245	41,621	51,200	3%	49,453
Total 59000 Volunteers	32,694	17,246	27,353	32,606	3%	38,982
Total 62000 Marketing	1,647	1,305	10,769	6,850	3%	11,092
Total 63000 Office Expenses	18,712	13,774	17,246	19,689	3%	18,996
Total 70000 Staff Expenses	251,543	303,986	328,116	374,512	3%	375,000
Total Expenditures	938,682	805,976	998,774	1,200,880		1,174,931
Net Operating Revenue	162,905	229,354	9,161	(162,227)		(157,244)

FY2026-2027 Budget

	Forecast		Additional Years		
	Curent Trend	2025-2026 Pro Forma	2026-2027 Pro Forma	2027-2028 Pro Forma	2028-2029 Pro Forma
Income					
Total 10000 Membership-USA Swim Fees	0%	326,409	326,409	326,409	326,409
Total 11500 Meet Fees LSC	1%	585,592	591,447	597,362	603,336
Total 12500 Age Group Program - Co-Pay	5%	82,184	127,146	133,503	140,178
Total 13000 Camp Program - Co-Pay	1%	9,711	12,090	12,211	12,333
Total 14000 Marketing Income	1%	202	204	206	208
Total 15000 Merchandise Sales	1%	9,634	9,731	9,828	9,926
Total 16000 Other Income	1%	9,703	9,800	9,898	9,997
17000 Interest Income	1%	77	78	78	79
18000 Point Redemption from CC	1%	3,878	3,917	3,956	3,996
Total Revenue		1,027,390	1,080,822	1,093,452	1,106,463
Total Cost of Goods Sold	1%	9,703	9,800	9,898	9,997
Gross Profit		1,017,687	1,071,022	1,083,554	1,096,465
Expenditures					
Total 52000 National/Senior Program	5%	248,871	261,315	274,380	288,099
Total 54000 Age Group Programs	5%	270,000	302,121	317,227	333,088
Total 54500 Camp Program	3%	24,406	37,080	38,192	39,338
Total 55000 Diversity	5%	38,866	54,039	56,741	59,578
Total 55500 Events	3%	43,992	51,000	52,530	54,106
Total 56000 Chairman	3%	272	1,000	1,030	1,061
Total 57000 Treasurer	3%	55,000	48,325	49,775	51,268
Total 58000 Officials	3%	49,453	51,100	52,633	54,212
Total 59000 Volunteers	3%	38,982	35,304	36,363	37,454
Total 62000 Marketing	3%	11,092	1,470	1,514	1,560
Total 63000 Office Expenses	3%	18,996	26,309	27,098	27,911
Total 70000 Staff Expenses	3%	375,000	426,282	439,070	452,243
Total Expenditures		1,174,931	1,295,345	1,346,554	1,399,918
Net Operating Revenue		(157,244)	(224,323)	(263,001)	(303,453)

3. Recommended

FY2026-2027 Budget

FY 2026-2027 Budget	2025-2026 Budget Final	2026-2027 Budget Current	2026-2027 Budget Recommended	Comparison vs Current
Income				
10000 Membership-USA Swim Fees		No Changes	+\$10.00 increase per Premium Athlete Membership	
Total 10000 Membership-USA Swim Fees	343,443	327,899	483,655	155,756
11500 Meet Fees LSC		No Changes	+\$1.00 Age Group Swim Fee (Host Club gets \$0.70, LSC gets \$0.30)	
Total 11500 Meet Fees LSC	559,875	566,700	634,374	67,674
Total Revenue	1,048,453	1,051,477	1,274,906	223,429
Expenditures				-
52000 National/Senior Program		No Changes	No Changes	
Total 52000 National/Senior Program	181,200	203,400	203,400	-
55000 Diversity		No Changes	DDEI Grants come from Investment Funds	
Total 55000 Diversity	33,790	54,039	34,039	(20,000)
Total Expenditures	1,200,880	1,237,430	1,217,430	(20,000)
Net Operating Revenue	(162,227)	(194,759)	48,671	243,429
		No Changes	+\$15k Increase To Grant Program, added \$20k DDEI Grants	
Total Other Expenditures	62,000	62,000	97,000	35,000

4. Full Budget

FY2026-2027 Budget

FY 2026-2027 Budget

	2025-2026 Budget Final	2026-2027 Budget Recommended	Comparison vs Current	Comment
Income				
10000 Membership-USA Swim Fees		+\$10.00 increase per Premium Athlete Membership		
11005 Athlete	318,050	461,801	160,524	Option #4 is preference, % adjustment to match first half this year with last half last year
11010 Non-Athlete	23,400	22,817	-	
11012 Administrator	750	894	-	
11015 Club	16,595	17,615	-	Refined to match first half this year plus last half last year per Cindy suggestion (3/31)
11035 Transfers Processing Fee	-	-	-	No longer charge transfer fees (2/23)
Total 11000 Membership	358,795	503,127	160,524	
51000 USA Swim Fees			-	
51060 4% Tech Fee	(14,352)	(18,472)	(4,768)	Checking with Laurie on any new changes, emailed her, wired in 0.04% vs. Membership \$
51045 Volunteer(s) of the Year	(1,000)	(1,000)	-	Stays \$1k and if winner already has then savings
Total 51000 USA Swim Fees	(15,352)	(19,472)	(4,768)	
Total 10000 Membership-USA Swim Fees	343,443	483,655	155,756	
11500 Meet Fees LSC		+\$1.00 Age Group Swim Fee (Host Club gets \$0.70, LSC gets \$0.30)		
11505 Entry Fees	550,000	624,674	67,674	Note: Averaged 225k CBA Age group event fees the last 3 years, Clubs incentivized (4/8)
11510 Sanctions	9,375	8,700	-	Need to look at Sanction History and look to refine (4/1)
11515 Late Payment Penalty	500	1,000	-	Rolling 3 year average as starter with modifications (3/31)
Total 11500 Meet Fees LSC	559,875	634,374	67,674	
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13000 Camp Program - Co-Pay			-	
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14000 Marketing Income			-	
14035 Website Job Postings	250	250	-	Average about 5 per year
Total 14000 Marketing Income	250	250	-	
15000 Merchandise Sales			-	
15200 Officials Apparel Sales	10,000	7,795	-	On trend with current year sales
15300 A Medal Sales	600	1,050	-	On trend with current year sales
Total 15000 Merchandise Sales	10,600	8,845	-	
16000 Other Income			-	

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16060 Returned Check Fee	25	25	- Average 1 per year (2/23)
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Total 16000 Other Income	2,875	4,075	-
17000 Interest Income	60	72	- Increased slightly based on this year estimate (2/3)
18000 Point Redemption from CC	4,400	4,400	- Smoothed out budget vs. YTD actuals (2/26)
Total Revenue	1,048,453	1,274,906	223,429
Cost of Goods Sold			-
40000 Merchandise Cost of Goods Sold			-
40200 Officials COGS	9,000	7,405	- .95% of sales
40300 A Medals COGS	800	1,400	- Selling 25% below LSC cost
Total 40000 Merchandise Cost of Goods Sold	9,800	8,805	-
Total Cost of Goods Sold	9,800	8,805	-
Gross Profit	1,038,653	1,266,101	223,429
Expenditures			-
52000 National/Senior Program		No Changes	
52015 Sr. - Pro Swim Series/Ohers	5,000	5,100	- \$300 stipend
52020 Sr. National Champs	7,500	10,000	- \$300 stipend + \$400 airfare (might be higher)
52035 Jr. - Champ Meets	70,000	82,800	- \$300 stipend + \$300 airfare (might be higher)
52040 Open Water Programs	700	900	- \$300 stipend + \$400 airfare (might be higher)
52060 Club-Coach Travel	11,000	14,400	- Stipend or airfare
52070 Club Development/Education	2,000	4,600	-
52075 Sr Meet Host Incentive	6,000	4,000	- \$3000 Incentive for Dec and July Sr P/F Meets
52095 Sectionals	55,000	59,300	- Max 8 athletes @ \$200 8 athletes @ \$100
52100 Futures Meet	24,000	22,300	- \$300/athlete
Total 52000 National/Senior Program	181,200	203,400	-
54000 Age Group Programs			-
54010 Pac Coast All Star Meet	14,842	40,261	- Host: PNS, TBD dates 1/2-1/3/27 expensive air travel per Karen (3/9)
54015 Western Zone Meet	168,363	170,350	- Host: TBD, 8/4-8/7/2027 per Karen (3/9)
54150 Zone All Star Meet-Host Zone	5,000	5,000	- Host Zone 2, ZAM Host Subsidy stays at \$5k per Cindy/Mary (3/9)
54200 Zone All Star Meet	85,998	86,510	- Host: Zone 2
Total 54000 Age Group Programs	274,203	302,121	-
54500 Camp Program			-
54510 Olympic Paralympic Training	26,205	29,230	- Expecting increase in flights and possibly needing transportation to Colorado Springs
54550 Diversity Camp	3,600	2,850	- Emailed Kent/Vern for estimate minus Per Diem per Mary (3/31)
54560 Other Camp	4,000	5,000	- Got input from Kelly, two camps May and July, new to role (3/12)
Total 54500 Camp Program	33,805	37,080	-

FY 2026-2027 Budget

	2025-2026 Budget	2026-2027 Budget	Comparison
55000 Diversity		DDEI Grants come from Investment Funds	
54610 Travel - Disability	-	-	- No athlete has used this in +5 years (potential removal)
55100 Diversity Program Grants	18,000	-	(20,000)
55150 MEFAP Sponsorship	7,350	22,883	- Wired in as 4.1% of monthly Meet Reveue (3/30)
55155 MEFAP Processing Fee	240	572	- Wired into MEFAP Sponsorship at 2.5% of total, 3 times a year charged (3/25)
55200 Awareness Fund	1,000	1,000	-
55250 Marketing	-	-	-
55400 Diversity Camps (out of LSC)	4,000	6,000	- Might be a WZ DEI Camp (3/5)
55450 Annual WZ DDEI Donation	3,200	3,584	- WZ DEI donation 0.20 per athlete, calculated from Membership-26 sheet
Total 55000 Diversity	33,790	34,039	(20,000)
55500 Events			-
55502 Awards and Bag Tags			-
55502A Age Group Champs Awards	7,800	9,000	- Increased to \$3,000 per meet
55502B Far Western Awards	7,000	8,000	- Increased to \$4,000 per meet
55502C Age Group Champs Bag Tags	3,400	3,900	- Based on current year trends
55502J Senior Champs Awards	1,000	400	- Decreased to \$400 for Feb Champs meet, no Awards for July meet (4/1)
55502K Senior Champs Bag Tags	1,800	1,800	- Based on current year trends
55508E Far Western Bag Tags	3,600	3,600	- Based on current year trends
Total 55502 Awards and Bag Tags	24,600	26,700	-
55510 Annual Awards Banquet			-
55515 Banquet - Venue & Food	13,000	13,000	- 250 people
55520 Awards & Programs	6,000	6,000	- Awards, Invites, Programs
55521 Awards Banquet - Prof Services	5,300	5,300	- Photographer, Speaker
Total 55510 Annual Awards Banquet	24,300	24,300	-
Total 55500 Events	48,900	51,000	-
56000 Chairman			-
56030 Contingency	500	500	- Per Lehla keep the \$500 as contingency (3/4)
56075 Travel Expenses	500	500	- Per Lehla keep the \$500 as contingency (3/4)
Total 56000 Chairman	1,000	1,000	-
57000 Treasurer			-
57200 Fees-Filing	200	200	- Stays \$200
57300 Fees-Accounting & Audit	39,000	40,000	- Outside Accountant & Annual Audit, YTD close to budget might move to \$40k (3/5)
57350 Subscriptions and Dues	2,000	2,000	- Bill.com (~\$110 per month) plus Intuit \$38, about \$150 per month average (3/9)
57400 Bookkeeper	92,625	-	- Hired Staff Treasurer instead will be \$0 for next year (3/5)
57401 Consultant	6,500	3,000	- Per Mary talked to Jeff having some in budget, agreed \$3k to cover audit (3/31)
57500 Bank Service Charges	1,000	1,125	- Paymentech, ACH, historical averages, will look to refine if needed (3/11)
57700 Insurance	1,800	2,000	- Slight increase off YTD Actuals for Equipment Insurance
Total 57000 Treasurer	143,125	48,325	-
58000 Officials			-
58300 Supplies/Copying	2,000	1,900	- Feedback from Phil, mostly the same (3/4)

FY 2026-2027 Budget	2025-2026 Budget	2026-2027 Budget	Comparison
58400 Rule Books	1,000	1,000	-
58500 Equipment	3,200	3,200	-
58600 Clinics	20,000	20,000	-
58700 Motivational(Recruit/Retain)	8,000	8,000	-
58800 National Evaluators	3,000	3,000	-
58900 Officials to National Meets	6,000	6,000	-
58950 Lodging for Officials	8,000	8,000	-
Total 58000 Officials	51,200	51,100	-
59000 Volunteers			-
59050 Athlete Rep Program	7,000	10,700	- Initial version submitted (2/23)
59100 Officials Background Check	56	54	-
59300 Event Per Diem Allowance	13,050	12,550	- PAC (250), WZ (650), DDEI (150) and OTC (500) \$500 less for OPTC 27 for Cindy (3/31)
59400 Seminars / Clinics	2,000	1,500	- Unused last few years going to reduce
59450 Safe Sport Program	500	500	- Made Marisa aware she wants same as last year (2/27)
59500 Meetings			-
59505 Board of Directors	1,000	1,000	- Board Orientation/Strategic Planning
Total 59500 Meetings	1,000	1,000	-
60200 USAS Annual Business Meeting			-
60205 Non Athletes	6,000	6,000	- \$1,000 per non-athlete(6)
60215 Athletes	3,000	3,000	- \$1,000 per athlete representative (3)
Total 60200 USAS Annual Business Meeting	9,000	9,000	-
Total 59000 Volunteers	32,606	35,304	-
62000 Marketing			-
62100 Web Site/Internet	6,850	1,470	- Decision <u>not</u> to renew SW Newsletter Annual Fee of \$5k savings (3/12)
Total 62000 Marketing	6,850	1,470	-
63000 Office Expenses			-
63100 Telephone & Internet	3,795	4,320	- Straight lined \$350 month per Cindy (3/5) plus Zoom
63150 Conference Call Services	1,200	800	- Zoom Licences, Cindy getting more details (3/4)
63300 Postage	335	420	- Prior year(s) trend (3/5)
63400 Supplies/Copying	1,000	1,100	- Prior year(s) trend (3/5)
63500 Mileage	975	925	- Prior year(s) trend (3/5)
63550 Staff Travel Expenses	-	8,230	- Increase for FY, previous motion in 2025 was to allocate \$6,500 (4/9)
63625 Office Equipment Purchases	1,200	1,050	- No planned purchases per Cindy/Mary, put something for Laptop (3/11)
63675 Software Purchases	4704	2,079	- QBO (\$170)hits in April/May? Meet Manager for Diana, and Cindy Apple storage (3/9)
63700 Storage Rentals	6,480	7,386	- Storage; POBox; Dropbox (~\$2,000), recent increase, Feb changes (15%)
Total 63000 Office Expenses	19,689	26,309	-
70000 Staff Expenses			-
70100 Payroll			- Cross charge zones for Treasurer support + need to model impact (4/1)
70105 Salary & Wages	342,039	380,939	- Initial version from Cindy added (3/11)
70110 Employer Taxes	27,273	29,975	-
70112 Workers Comp Expense	1,200	1,524	-

FY 2026-2027 Budget	2025-2026 Budget	2026-2027 Budget	Comparison	
70115 PTO Expense	2,000	2,036	-	
70150 Payroll Processing	2,000	11,809	-	
Total 70100 Payroll	374,512	426,282	-	
Total 70000 Staff Expenses	374,512	426,282	-	
Total Expenditures	1,200,880	1,217,430	(20,000)	
Net Operating Revenue	(162,227)	48,671	243,429	
Other Revenue			-	
85000 Investment Income			-	
85100 Dividend Income	-	-	-	
85200 Interest Income	-	-	-	
85400 Realized Gain	-	-	-	
85600 Unrealized Gain	-	-	-	
85625 Board Desig Funds Gain/(Loss)	-	-	-	
Total 85000 Investment Income	-	-	-	
86000 Wells Fargo Investment Fee	(32,000)	(35,000)	-	Increased to match current 'projected' actuals
Total Other Revenue	(32,000)	(35,000)	-	
Other Expenditures			-	
		+\$15k Increase To Grant Program, added \$20k DDEI Grants		
88000 Pacific Swimming Grants	60,000	75,000	15,000	Move to \$75k per Jeff/Mike (4/14)
88500 Diversity Program Grants		20,000	20,000	
89000 Trials Events	-	-	-	Trials
89300 Scholarship	2,000	2,000	-	Nordberg Memorial Scholarship - 2@ \$1000
Total Other Expenditures	62,000	97,000	35,000	
Net Other Revenue	(94,000)	(132,000)	(35,000)	
Net Revenue	(256,227)	(83,329)	208,429	

4. Quad Budget

2024-2028

Quad Budget 2024-2028

	2024-2025	2025-2026	2026-2027	2027-2028
	Actual	Budget	Budget	Budget
	Final	Final	Recommended	Pro Forma
Income				
Total 10000 Membership-USA Swim Fees	326,409	343,443	483,655	483,655
Total 11500 Meet Fees LSC	579,794	559,875	634,374	640,717
Total 12500 Age Group Program - Co-Pay	78,270	115,820	127,146	133,503
Total 13000 Camp Program - Co-Pay	9,615	11,130	12,090	12,211
Total 14000 Marketing Income	200	250	250	253
Total 15000 Merchandise Sales	9,539	10,600	8,845	8,933
Total 16000 Other Income	9,607	2,875	4,075	4,116
17000 Interest Income	76	60	72	73
18000 Point Redemption from CC	3,840	4,400	4,400	4,444
Total Revenue	1,017,350	1,048,453	1,274,906	1,287,904
Total Cost of Goods Sold	9,415	9,800	8,805	8,893
Gross Profit	1,007,935	1,038,653	1,266,101	1,279,011
Expenditures				
Total 52000 National/Senior Program	237,020	181,200	203,400	213,570
Total 54000 Age Group Programs	187,795	274,203	302,121	317,227
Total 54500 Camp Program	23,695	33,805	37,080	38,192
Total 55000 Diversity	37,015	33,790	34,039	35,741
Total 55500 Events	42,711	48,900	51,000	52,530
Total 56000 Chairman	264	1,000	1,000	1,030
Total 57000 Treasurer	45,169	143,125	48,325	49,775
Total 58000 Officials	41,621	51,200	51,100	52,633
Total 59000 Volunteers	27,353	32,606	35,304	36,363
Total 62000 Marketing	10,769	6,850	1,470	1,514
Total 63000 Office Expenses	17,246	19,689	26,309	27,098
Total 70000 Staff Expenses	328,116	374,512	426,282	439,070
Total Expenditures	998,774	1,200,880	1,217,430	1,264,744
Net Operating Revenue	9,161	(162,227)	48,671	14,267

Appendix

FY 2026-2027 Budget

	2025-2026 Budget Final	2026-2027 Budget Current	2026-2027 Budget Variant #1	Comparison vs. Current
Income				
10000 Membership-USA Swim Fees		No Changes	+\$8.00 increase per Premium Athlete Membership	
Total 10000 Membership-USA Swim Fees	343,443	327,899	452,863	124,964
11500 Meet Fees LSC		No Changes	+\$0.50 Age Group Swim Fee (Host Club gets \$0.35, LSC gets \$0.15)	
Total 11500 Meet Fees LSC	559,875	566,700	600,537	33,837
Total Revenue	1,048,453	1,051,477	1,210,277	158,801
Expenditures				-
52000 National/Senior Program		No Changes	No Changes	
Total 52000 National/Senior Program	181,200	203,400	203,400	-
55000 Diversity		No Changes	DDEI Grants come from Investment Funds	
Total 55000 Diversity	33,790	54,039	34,039	(20,000)
Total Expenditures	1,200,880	1,237,430	1,217,430	(20,000)
Net Operating Revenue	(162,227)	(194,759)	(15,958)	178,801
		No Changes	+\$15k Increase To Grant Program, added \$20k DDEI Grants	
Total Other Expenditures	62,000	62,000	97,000	35,000

FY 2026-2027 Budget

	2025-2026 Budget Final	2026-2027 Budget Current	2026-2027 Budget Variant #2	Comparison vs. Current
Income				
10000 Membership-USA Swim Fees		No Changes	+\$5.00 increase per Premium Athlete Membership	
Total 10000 Membership-USA Swim Fees	343,443	327,899	406,676	78,777
11500 Meet Fees LSC		No Changes	+\$0.50 Age Group Swim Fee (Host Club gets \$0.35, LSC gets \$0.15)	
Total 11500 Meet Fees LSC	559,875	566,700	600,537	33,837
Total Revenue	1,048,453	1,051,477	1,164,090	112,614
Expenditures				-
52000 National/Senior Program		No Changes	Limit Athlete Eligibility Travel Support to 2, and Coaches to 1	
Total 52000 National/Senior Program	181,200	203,400	163,320	(40,080)
55000 Diversity		No Changes	DDEI Grants come from Investment Funds	
Total 55000 Diversity	33,790	54,039	34,039	(20,000)
Total Expenditures	1,200,880	1,237,430	1,177,350	(60,080)
Net Operating Revenue	(162,227)	(194,759)	(22,065)	172,694
		No Changes	+\$15k Increase To Grant Program, added \$20k DDEI Grants	
Total Other Expenditures	62,000	62,000	97,000	35,000

LSC 2026 Ranking

(Currently 22nd tied with 8 others)

Ranking	LSC	Premium Athlete
1	South Texas Swimming	\$ 40.00
2	Montana Swimming	\$ 36.00
3	North Texas Swimming	\$ 35.00
4	Maryland Swimming	\$ 32.00
5	New Jersey Swimming	\$ 30.00
5	Gulf Swimming	\$ 30.00
5	South Carolina Swimming	\$ 30.00
8	Kentucky Swimming	\$ 29.00
9	New England Swimming	\$ 28.00
9	Potomac Valley Swimming	\$ 28.00
11	Florida Swimming	\$ 27.00
12	Utah Swimming	\$ 25.00
12	Central California	\$ 25.00
12	Louisiana Swimming	\$ 25.00
12	Sierra Nevada Swimming	\$ 25.00
16	Oregon Swimming	\$ 22.00
16	Allegheny Mountain	\$ 22.00
16	Illinois Swimming	\$ 22.00
16	Wisconsin Swimming	\$ 22.00
20	Inland Empire Swimming	\$ 21.00
20	Niagara Swimming	\$ 21.00
22	Pacific Swimming	\$ 20.00
22	Michigan Swimming	\$ 20.00
22	Mississippi Swimming	\$ 20.00
22	Hawaiian Swimming	\$ 20.00
22	Florida Gold Coast	\$ 20.00
22	Middle Atlantic Swimming	\$ 20.00
22	Southern California	\$ 20.00
22	Alaska Swimming	\$ 20.00
30	Georgia Swimming	\$ 19.00
30	Arkansas Swimming	\$ 19.00
32	Indiana Swimming	\$ 18.75
33	Adirondack Swimming	\$ 18.00
33	Iowa Swimming	\$ 18.00
33	Virginia Swimming	\$ 18.00
36	West Virginia Swimming	\$ 17.00
37	Pacific Northwest	\$ 16.00
38	San Diego-Imperial	\$ 15.00



Projected 2027 Ranking

(Recommended moves to a 4-way tie for 5th)

Ranking	LSC	Premium Athlete
1	South Texas Swimming	\$ 40.00
2	Montana Swimming	\$ 36.00
3	North Texas Swimming	\$ 35.00
4	Maryland Swimming	\$ 32.00
5	Pacific Swimming	\$ 30.00
5	New Jersey Swimming	\$ 30.00
5	Gulf Swimming	\$ 30.00
5	South Carolina Swimming	\$ 30.00
9	Kentucky Swimming	\$ 29.00
10	New England Swimming	\$ 28.00
10	Potomac Valley Swimming	\$ 28.00
12	Florida Swimming	\$ 27.00
13	Utah Swimming	\$ 25.00
13	Central California	\$ 25.00
13	Louisiana Swimming	\$ 25.00
13	Sierra Nevada Swimming	\$ 25.00
17	Oregon Swimming	\$ 22.00
17	Allegheny Mountain	\$ 22.00
17	Illinois Swimming	\$ 22.00
17	Wisconsin Swimming	\$ 22.00
21	Inland Empire Swimming	\$ 21.00
21	Niagara Swimming	\$ 21.00
23	Michigan Swimming	\$ 20.00
23	Mississippi Swimming	\$ 20.00
23	Hawaiian Swimming	\$ 20.00
23	Florida Gold Coast	\$ 20.00
23	Middle Atlantic Swimming	\$ 20.00
23	Southern California	\$ 20.00
23	Alaska Swimming	\$ 20.00
30	Georgia Swimming	\$ 19.00
30	Arkansas Swimming	\$ 19.00
32	Indiana Swimming	\$ 18.75
33	Adirondack Swimming	\$ 18.00
33	Iowa Swimming	\$ 18.00
33	Virginia Swimming	\$ 18.00
36	West Virginia Swimming	\$ 17.00
37	Pacific Northwest	\$ 16.00
38	San Diego-Imperial	\$ 15.00

