

# 2026-2027 Budget

| HOD Approved Budget                           |                 | Revised Budget for Review |                |                                                                                                                            |
|-----------------------------------------------|-----------------|---------------------------|----------------|----------------------------------------------------------------------------------------------------------------------------|
|                                               |                 | Revisions                 | Delta          | Explanation                                                                                                                |
| <b>Income</b>                                 |                 |                           |                |                                                                                                                            |
| <b>10000 Membership-USA Swim Fees</b>         |                 |                           |                |                                                                                                                            |
| 11005 Athlete                                 | 461,801         | 457,539                   | (4,262)        | Added Seasonal Membership (+\$5 Motion) and improved the Revenue estimate based on the yearly average of each Athlete type |
| 11010 Non-Athlete                             | 22,817          | 22,817                    |                |                                                                                                                            |
| 11012 Administrator                           | 894             | 894                       |                |                                                                                                                            |
| 11015 Club                                    | 17,615          | 17,615                    |                |                                                                                                                            |
| 11035 Transfers Processing Fee                | -               | -                         |                |                                                                                                                            |
| <b>Total 11000 Membership</b>                 | <b>503,127</b>  | <b>498,865</b>            | <b>(4,262)</b> | <b>Total Reduced Membership Revenue</b>                                                                                    |
| <b>51000 USA Swim Fees</b>                    |                 |                           |                |                                                                                                                            |
| 51060 4% Tech Fee                             | (18,472)        | (18,302)                  | 170            | Calculated as fixed % of Membership Revenue                                                                                |
| 51045 Volunteer(s) of the Year                | (1,000)         | (1,000)                   |                |                                                                                                                            |
| <b>Total 51000 USA Swim Fees</b>              | <b>(19,472)</b> | <b>(19,302)</b>           | <b>170</b>     | <b>Total Reduced USA Swim Fees</b>                                                                                         |
| <b>Total 10000 Membership-USA Swim Fees</b>   | <b>483,655</b>  | <b>479,564</b>            | <b>(4,091)</b> | <b>Total Reduced Membership USA Swim Fees</b>                                                                              |
| <b>11500 Meet Fees LSC</b>                    |                 |                           |                |                                                                                                                            |
| 11505 Entry Fees                              | 624,674         | 624,674                   |                |                                                                                                                            |
| 11510 Sanctions                               | 8,700           | 8,700                     |                |                                                                                                                            |
| 11515 Late Payment Penalty                    | 1,000           | 1,000                     |                |                                                                                                                            |
| <b>Total 11500 Meet Fees LSC</b>              | <b>634,374</b>  | <b>634,374</b>            |                |                                                                                                                            |
| <b>12500 Age Group Program - Co-Pay</b>       |                 |                           |                |                                                                                                                            |
| 12505 Western Zone                            | 81,275          | 81,275                    |                |                                                                                                                            |
| 12510 Pacific Coast                           | 20,881          | 20,881                    |                |                                                                                                                            |
| 12515 Zone All Star Meet                      | 24,990          | 24,990                    |                |                                                                                                                            |
| <b>Total 12500 Age Group Program - Co-Pay</b> | <b>127,146</b>  | <b>127,146</b>            |                |                                                                                                                            |
| <b>13000 Camp Program - Co-Pay</b>            |                 |                           |                |                                                                                                                            |
| 13005 Olympic Paralympic Training Cen         | 11,040          | 11,040                    |                |                                                                                                                            |
| 13035 Diversity Camp                          | 300             | 300                       |                |                                                                                                                            |
| 13040 Other Camp                              | 750             | 750                       |                |                                                                                                                            |
| <b>Total 13000 Camp Program - Co-Pay</b>      | <b>12,090</b>   | <b>12,090</b>             |                |                                                                                                                            |
| <b>14000 Marketing Income</b>                 |                 |                           |                |                                                                                                                            |
| 14035 Website Job Postings                    | 250             | 250                       |                |                                                                                                                            |
| <b>Total 14000 Marketing Income</b>           | <b>250</b>      | <b>250</b>                |                |                                                                                                                            |
| <b>15000 Merchandise Sales</b>                |                 |                           |                |                                                                                                                            |
| 15200 Officials Apparel Sales                 | 7,795           | 7,795                     |                |                                                                                                                            |
| 15300 A Medal Sales                           | 1,050           | 1,050                     |                |                                                                                                                            |
| <b>Total 15000 Merchandise Sales</b>          | <b>8,845</b>    | <b>8,845</b>              |                |                                                                                                                            |
| <b>16000 Other Income</b>                     |                 |                           |                |                                                                                                                            |
| 16010 Awards Banquet                          | 3,000           | 3,000                     |                |                                                                                                                            |
| 16040 Fines                                   | 300             | 300                       |                |                                                                                                                            |
| 16060 Returned Check Fee                      | 25              | 25                        |                |                                                                                                                            |
| 16085 Equipment Rental                        | 750             | 750                       |                |                                                                                                                            |
| <b>Total 16000 Other Income</b>               | <b>4,075</b>    | <b>4,075</b>              |                |                                                                                                                            |

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|--------------------------------------------|---------------------|---------------------------|---------|-----------------------------------------------|
|                                            | Recommended         | Revisions                 | Delta   | Explanation                                   |
| 17000 Interest Income                      | 72                  | 72                        |         |                                               |
| 18000 Point Redemption from CC             | 4,400               | 4,400                     |         |                                               |
| Total Revenue                              | 1,274,906           | 1,270,815                 | (4,091) | Total Reduced Revenue                         |
| Cost of Goods Sold                         |                     |                           |         |                                               |
| 40000 Merchandise Cost of Goods Sold       |                     |                           |         |                                               |
| 40200 Officials COGS                       | 7,405               | 7,405                     |         |                                               |
| 40300 A Medals COGS                        | 1,400               | 1,400                     |         |                                               |
| Total 40000 Merchandise Cost of Goods Sold | 8,805               | 8,805                     |         |                                               |
| Total Cost of Goods Sold                   | 8,805               | 8,805                     |         |                                               |
| Gross Profit                               | 1,266,101           | 1,262,010                 | (4,091) | Total Reduced Gross Profit                    |
| Expenditures                               |                     |                           |         |                                               |
| 52000 National/Senior Program              |                     |                           |         |                                               |
| 52015 Sr. - Pro Swim Series/Ohers          | 5,100               | 5,100                     |         |                                               |
| 52020 Sr. National Champs                  | 10,000              | 10,000                    |         |                                               |
| 52035 Jr. - Champ Meets                    | 82,800              | 82,800                    |         |                                               |
| 52040 Open Water Programs                  | 900                 | 900                       |         |                                               |
| 52060 Club-Coach Travel                    | 14,400              | 14,400                    |         |                                               |
| 52070 Club Development/Education           | 4,600               | 4,600                     |         |                                               |
| 52075 Sr Meet Host Incentive               | 4,000               | 4,000                     |         |                                               |
| 52095 Sectionals                           | 59,300              | 59,300                    |         |                                               |
| 52100 Futures Meet                         | 22,300              | 22,300                    |         |                                               |
| Total 52000 National/Senior Program        | 203,400             | 203,400                   |         |                                               |
| 54000 Age Group Programs                   |                     |                           |         |                                               |
| 54010 Pac Coast All Star Meet              | 40,261              | 40,261                    |         |                                               |
| 54015 Western Zone Meet                    | 170,350             | 170,350                   |         |                                               |
| 54150 Zone All Star Meet-Host Zone         | 5,000               | 5,000                     |         |                                               |
| 54200 Zone All Star Meet                   | 86,510              | 86,510                    |         |                                               |
| Total 54000 Age Group Programs             | 302,121             | 302,121                   |         |                                               |
| 54500 Camp Program                         |                     |                           |         |                                               |
| 54510 Olympic Paralympic Training          | 29,230              | 29,230                    |         |                                               |
| 54550 Diversity Camp                       | 2,850               | 2,850                     |         |                                               |
| 54560 Other Camp                           | 5,000               | 5,000                     |         |                                               |
| Total 54500 Camp Program                   | 37,080              | 37,080                    |         |                                               |
| 55000 Diversity                            |                     |                           |         |                                               |
| 54610 Travel - Disability                  | -                   | -                         |         |                                               |
| 55100 Diversity Program Grants             | -                   | -                         |         |                                               |
| 55150 MEFAP Sponsorship                    | 22,883              | 25,663                    | 2,780   | MEFAP now includes Motion #2 Revenue increase |
| 55155 MEFAP Processing Fee                 | 572                 | 642                       | 70      | Calculated as fixed % of MEFAP Sponsorship    |
| 55200 Awareness Fund                       | 1,000               | 1,000                     |         |                                               |
| 55250 Marketing                            | -                   | -                         |         |                                               |
| 55400 Diversity Camps (out of LSC)         | 6,000               | 6,000                     |         |                                               |

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|--------------------------------------|---------------------|---------------------------|-------|-----------------------------------|
|                                      | Recommended         | Revisions                 | Delta | Explanation                       |
| 55450 Annual WZ DDEI Donation        | 3,584               | 3,584                     |       |                                   |
| Total 55000 Diversity                | 34,039              | 36,888                    | 2,850 | Total Increased Diversity Expense |
| 55500 Events                         |                     |                           |       |                                   |
| 55502 Awards and Bag Tags            |                     |                           |       |                                   |
| 55502A Age Group Champs Awards       | 9,000               | 9,000                     |       |                                   |
| 55502B Far Western Awards            | 8,000               | 8,000                     |       |                                   |
| 55502C Age Group Champs Bag Tags     | 3,900               | 3,900                     |       |                                   |
| 55502J Senior Champs Awards          | 400                 | 400                       |       |                                   |
| 55502K Senior Champs Bag Tags        | 1,800               | 1,800                     |       |                                   |
| 55508E Far Western Bag Tags          | 3,600               | 3,600                     |       |                                   |
| Total 55502 Awards and Bag Tags      | 26,700              | 26,700                    |       |                                   |
| 55510 Annual Awards Banquet          |                     |                           |       |                                   |
| 55515 Banquet - Venue & Food         | 13,000              | 13,000                    |       |                                   |
| 55520 Awards & Programs              | 6,000               | 6,000                     |       |                                   |
| 55521 Awards Banquet - Prof Services | 5,300               | 5,300                     |       |                                   |
| Total 55510 Annual Awards Banquet    | 24,300              | 24,300                    |       |                                   |
| Total 55500 Events                   | 51,000              | 51,000                    |       |                                   |
| 56000 Chairman                       |                     |                           |       |                                   |
| 56030 Contingency                    | 500                 | 500                       |       |                                   |
| 56075 Travel Expenses                | 500                 | 500                       |       |                                   |
| Total 56000 Chairman                 | 1,000               | 1,000                     |       |                                   |
| 57000 Treasurer                      |                     |                           |       |                                   |
| 57200 Fees-Filing                    | 200                 | 200                       |       |                                   |
| 57300 Fees-Accounting & Audit        | 40,000              | 40,000                    |       |                                   |
| 57350 Subscriptions and Dues         | 2,000               | 2,000                     |       |                                   |
| 57400 Bookkeeper                     | -                   | -                         |       |                                   |
| 57401 Consultant                     | 3,000               | 3,000                     |       |                                   |
| 57500 Bank Service Charges           | 1,125               | 1,125                     |       |                                   |
| 57700 Insurance                      | 2,000               | 2,000                     |       |                                   |
| Total 57000 Treasurer                | 48,325              | 48,325                    |       |                                   |
| 58000 Officials                      |                     |                           |       |                                   |
| 58300 Supplies/Copying               | 1,900               | 1,900                     |       |                                   |
| 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                | 51,100              | 51,100                    |       |                                   |
| 59000 Volunteers                     |                     |                           |       |                                   |

# 2026-2027 Budget

|                                                 | HOD Approved Budget | Revised Budget for Review |                |                                     |
|-------------------------------------------------|---------------------|---------------------------|----------------|-------------------------------------|
|                                                 | Recommended         | Revisions                 | Delta          | Explanation                         |
| 59050 Athlete Rep Program                       | 10,700              | 10,700                    |                |                                     |
| 59100 Officials Background Check                | 54                  | 54                        |                |                                     |
| 59300 Event Per Diem Allowance                  | 12,550              | 12,550                    |                |                                     |
| 59400 Seminars / Clinics                        | 1,500               | 1,500                     |                |                                     |
| 59450 Safe Sport Program                        | 500                 | 500                       |                |                                     |
| <b>59500 Meetings</b>                           |                     |                           |                |                                     |
| 59505 Board of Directors                        | 1,000               | 1,000                     |                |                                     |
| <b>Total 59500 Meetings</b>                     | <b>1,000</b>        | <b>1,000</b>              |                |                                     |
| <b>60200 USAS Annual Business Meeting</b>       |                     |                           |                |                                     |
| 60205 Non Athletes                              | 6,000               | 6,000                     |                |                                     |
| 60215 Athletes                                  | 3,000               | 3,000                     |                |                                     |
| <b>Total 60200 USAS Annual Business Meeting</b> | <b>9,000</b>        | <b>9,000</b>              |                |                                     |
| <b>Total 59000 Volunteers</b>                   | <b>35,304</b>       | <b>35,304</b>             |                |                                     |
| <b>62000 Marketing</b>                          |                     |                           |                |                                     |
| 62100 Web Site/Internet                         | 1,470               | 1,470                     |                |                                     |
| <b>Total 62000 Marketing</b>                    | <b>1,470</b>        | <b>1,470</b>              |                |                                     |
| <b>63000 Office Expenses</b>                    |                     |                           |                |                                     |
| 63100 Telephone & Internet                      | 4,320               | 4,320                     |                |                                     |
| 63150 Conference Call Services                  | 800                 | 800                       |                |                                     |
| 63300 Postage                                   | 420                 | 420                       |                |                                     |
| 63400 Supplies/Copying                          | 1,100               | 1,100                     |                |                                     |
| 63500 Mileage                                   | 925                 | 925                       |                |                                     |
| 63550 Staff Travel Expenses                     | 8,230               | 8,230                     |                |                                     |
| 63625 Office Equipment Purchases                | 1,050               | 1,050                     |                |                                     |
| 63675 Software Purchases                        | 2,079               | 2,079                     |                |                                     |
| 63700 Storage Rentals                           | 7,386               | 7,386                     |                |                                     |
| <b>Total 63000 Office Expenses</b>              | <b>26,309</b>       | <b>26,309</b>             |                |                                     |
| <b>70000 Staff Expenses</b>                     |                     |                           |                |                                     |
| <b>70100 Payroll</b>                            |                     |                           |                |                                     |
| 70105 Salary & Wages                            | 380,939             | 380,939                   |                |                                     |
| 70110 Employer Taxes                            | 29,975              | 29,975                    |                |                                     |
| 70112 Workers Comp Expense                      | 1,524               | 1,524                     |                |                                     |
| 70115 PTO Expense                               | 2,036               | 2,036                     |                |                                     |
| 70150 Payroll Processing                        | 11,809              | 11,809                    |                |                                     |
| <b>Total 70100 Payroll</b>                      | <b>426,282</b>      | <b>426,282</b>            |                |                                     |
| <b>Total 70000 Staff Expenses</b>               | <b>426,282</b>      | <b>426,282</b>            |                |                                     |
| <b>Total Expenditures</b>                       | <b>1,217,430</b>    | <b>1,220,280</b>          | <b>2,850</b>   | Total Increased Expenses            |
| <b>Net Operating Revenue</b>                    | <b>48,671</b>       | <b>41,730</b>             | <b>(6,941)</b> | Total Reduced Net Operating Revenue |
| <b>Other Revenue</b>                            |                     |                           |                |                                     |
| <b>85000 Investment Income</b>                  |                     |                           |                |                                     |
| 85100 Dividend Income                           | -                   | -                         |                |                                     |

2026-2027 Budget

85200 Interest Income  
85400 Realized Gain  
85600 Unrealized Gain  
85625 Board Desig Funds Gain/(Loss)  
**Total 85000 Investment Income**  
86000 Wells Fargo Investment Fee  
**Total Other Revenue**  
**Other Expenditures**  
88000 Pacific Swimming Grants  
88500 Diversity Program Grants  
89000 Trials Events  
89300 Scholarship  
**Total Other Expenditures**  
**Net Other Revenue**  
**Net Revenue**

| HOD Approved Budget | Revised Budget for Review |         |                           |
|---------------------|---------------------------|---------|---------------------------|
| Recommended         | Revisions                 | Delta   | Explanation               |
| -                   | -                         |         |                           |
| -                   | -                         |         |                           |
| -                   | -                         |         |                           |
| -                   | -                         |         |                           |
| -                   | -                         |         |                           |
| (35,000)            | (35,000)                  |         |                           |
| (35,000)            | (35,000)                  |         |                           |
| 75,000              | 75,000                    |         |                           |
| 20,000              | 20,000                    |         |                           |
| -                   | -                         |         |                           |
| 2,000               | 2,000                     |         |                           |
| 97,000              | 97,000                    |         |                           |
| (132,000)           | (132,000)                 |         |                           |
| (83,329)            | (90,270)                  | (6,941) | Total Reduced Net Revenue |