



WAFC Council Members Subcommittee Meeting Agenda

Monday, July 10 , 2023 at 5:00 PM

City of Whitewater Municipal Building

Community Room 1st Floor

312 W. Whitewater St.

Whitewater, WI 53190

or.

You are invited to a Zoom webinar.

When: Jul 10, 2023 05:00 PM Central Time (US and Canada)

Topic: July 10, 2023 WAFC Subcommittee Meeting

Please click the link below to join the webinar:

<https://us06web.zoom.us/j/82295868436?pwd=QW1nQ1FHSng5WUYxeUVQVkfVTDJuUT09>

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\*\*\*Request for authorization to waive the 72-hour notice required by the City of Whitewater Transparency Ordinance to consider Memorandum of Understanding regarding items relating to Whitewater Aquatic and Fitness Center.

## Agenda

### **1. Call to Order and Roll Call**

### **2. Hearing of Citizen Comments**

No formal action will be taken during this meeting, although issues raised may become part of a future agenda. Participants are allotted a 3 minute speaking period. Specific items listed on the agenda may not be discussed at this time, however, citizens are invited to speak to those issues as designated in the agenda.

### **3. Approval of Agenda (Action Item)**

#### **3.a. WAFC Proposal- Whitewater Unified School District**

Documents:

[Aquatic Center Summary from 6\\_26\\_23.pdf](#)

### **3.b. Analysis and Review of WUSD Proposal from June 26, 2023**

Documents:

Memo for WUSD Proposal Dated 06-26-23.pdf

### **3.c. WAFC Proposed Split Contribution 4 year Plan**

Documents:

Memo for WAFC Proposed Split Contribution 4 year plan.pdf

## **4. Adjourn (Action Item)**

**It is possible that members of, and possibly a quorum of members of, other governmental bodies of the municipality may be in attendance at the above-stated meeting to gather information over which they may have decision-making responsibility; no action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to above in this notice.**

**Anyone requiring special arrangements is asked to call the Office of the City Manager / City Clerk at least 24 hours prior to the meeting.**

*Aquatic Center Proposal*



Review Date: 6/26/23

<b>Years of Extension:</b>
<ul style="list-style-type: none"><li>The school District will provide a 6 year agreement with the City.</li></ul>
<b>Maintenance of Facilities:</b>
<ul style="list-style-type: none"><li>WUSD will be responsible for roof repair and replacement of sections 18, 19, 20, 22, 23 and 24- \$590,000</li><li>WUSD will be responsible for the parking lot maintenance and replacement. (approx. \$250,000 replacement cost, due to be replaced 2029-31)</li><li>The City will cover all their equipment: cardio equipment, water slide, office, pool fixtures, etc.</li><li>Each facility will have their own HVAC equipment at the end of two years- this will require WUSD to upgrade controls to more current Direct Digital Control (DDC) technology. Each entity bears future costs of repairs and replacement of their "own" HVAC unit.</li><li>WUSD will take the two older boilers and be responsible for their overhaul and maintenance. (Boiler 3 and 4)</li><li>Locker rooms will be assigned and maintained by each party, with the City responsible for the public locker room, and the District responsible for the high school locker room.</li></ul>
<b>6 year Costs Incurred by WUSD:</b>
<ul style="list-style-type: none"><li>½ of Utility Costs for years 1 &amp; 2: approx. \$202,934 (Continue splitting utilities for water and electric post year 2 until meters updated)</li><li>Utility Costs 3-6 : \$405,868 (Based on prior year estimates)</li><li>Roof repair and replace: \$590,000</li><li>Parking Lot Maintenance: \$10,000 first year (based on this year's parking lot quotes)</li><li>2 new Boilers and associated pipe work: \$300,000</li></ul> <p>----- <b>\$1,508,802.00</b></p>
<b>6 year Costs Incurred by the City:</b>
<ul style="list-style-type: none"><li>Capital Contribution: \$100,000/year = \$600,000</li><li>½ of Utility Costs for years 1 &amp; 2: approx. \$202,934 (Continue splitting utilities for water and electric post year 2 until meters updated)</li><li>Utility Costs 3-6 : \$405,868 (Based on prior year estimates)</li></ul> <p>----- <b>\$1,208,802.00</b></p>
<b>Revenue Breakout:</b>
<ul style="list-style-type: none"><li>All revenue for the Recreational facility and Fitness Center will go to the City.</li><li>As proposed by the City on June 21st, all operational overruns will be borne by the City</li></ul>
<b>Community Survey:</b>
<ul style="list-style-type: none"><li>In the case an agreement is not reached on 7/13/23 a community survey may be issued by WUSD's 3rd party survey provider in order to obtain community voice on the direction of the agreement.</li></ul>
<b>Chemical Maintenance:</b>
<ul style="list-style-type: none"><li>WUSD will be responsible for the chemical maintenance for the Lap Pool.</li></ul>

- The City will be responsible for the chemical maintenance for the Recreational Pool.
- Until WUSD staff are trained, we cover the cost for Carrico based on the lap pool portion of the bill.

#### **Meters and Utility Split:**

- Meters and utilities will be split 50/50 until July 1, 2025. In June 2025, WUSD will update the two older boilers, install a new gas meter, HVAC controls and piping.
- Until the meter split, the City must notify WUSD of any work in maintenance room.

#### **Operating Hours:**

- Operating hours of the Lap Pool will be governed by the WUSD [Board Policy 830](#) and [830 Exhibit \(1\)](#) in which: ***City of Whitewater Parks and Recreation and Whitewater Traveling (Scheduling Priority 2) and Non-Profit Community Organizations (Scheduling Priority 3): No Charge for facility usage.*** The City will be required to staff hours they book our facilities and provide proper insurance according to the policy.
- We will continue to honor existing time commitments in the current arrangement.

#### **Summer School:**

- WUSD will plan, staff and run its own summer school swim courses. As per our current agreement, we would continue to ask to use a small portion of the Recreational Pool for our youngest swimmers during summer school.

#### **Staffing and Lifeguards:**

- According to [Board Policy 830](#) and [830 Exhibit \(1\)](#), staffing must be provided by the renter of our facility or at the determined Board approved rate of \$50/hour for LifeGuard staffing.

#### **Insurance:**

- WUSD will be insured for the Lap Pool. (Becoming primary insured rather than secondary)

**From: John Weidl and Eric Boettcher**

**Date: July 6, 2023**

**Re: WAFC WUSD 6/26/2023 Proposal**

This option is based on the budgets provided and assumes an Expense Growth rate of 3% per year, Membership Rate (monthly membership fee) Growth of 3% per year, and total Membership growth rates of 5% in 2024 and 2025, and 3% for 2026.

**Option WUSD 06/26/2023 Proposal**

Proposal to follow agreement format of WUSD proposal dated 06/26/2023 which will show updated utility costs in 2026-2027 and contributions for each entity.

- WUSD would contribute \$101,467 in 2024 and 2025 for 50% of the Utility costs for the Lap Pool Portion.
- WUSD would provide no other operational funding for the WAFC.
- 2026 and 2027 estimated budget years assumes that WUSD has successfully and fully separated the lap pool from all utilities to be billed directly to WUSD; Water/Sewer, Gas, Electric and Pool Chemicals. **This assumption is reflected in the budget for the 2026-27 years with a reduction in the estimated utility costs due to the lap pool costs being directly bill to WUSD and a removal of the WUSD's utility split contribution.**
- WUSD would per their proposal maintain and/or replace the following items:
  - o Roof Repair/replacement of sections 18, 19, 20, 22, 23
  - o Parking lot maintenance/replacement
  - o 2 older boilers along with all associated pipework to separate to only heat the lap pool
  - o Split the HVAC system in the locker room/lap pool to WUSD control
- City of Whitewater would contribute \$100,000 per year for capital.
- This would result in an estimated City of Whitewater operational contribution (not including Capital) in 2024 of \$335,400, in 2025 of \$345,500, in 2026 of \$355,900, and in 2027 of \$366,600. Including the capital contribution, the city would contribute in 2024-\$435,400, in 2025-\$445,500, in 2026-\$455,900 and in 2027-\$466,600.
- The increase in the City of Whitewater's contribution each year compared to our current Operational and Capital contribution of \$128,000/\$50,000 (\$178,000 total) is as followed:  
**2024 - \$257,400, 2025 - \$267,500, 2026 - \$277,900, and 2027 - \$288,600**

City Staff has questions regarding specifics in the WUDS proposal that would still need to be addressed.

1. Who will hold the city's capital contribution?
2. Where or what will the city's capital contribution be spent on?
3. How was the \$100,000 contribution determined?
4. How will the boiler piping to the lap pool be split/separated from the leisure pool?
5. How is the electric going to be separated for all the pool pumps, lighting, heat exchangers, outlets, etc.?
6. How is the water/sewer service going to the lap pool be split/separated from the leisure pool?
7. Who will incur the cost of all the separation that needs to be completed for Water/Sewer, Electric, Natural Gas, HVAC and chemicals?

8. Who is in charge of the heating and cooling of the pool mechanical room? (this is a separately serviced area)
9. How was the 50/50 split for utilities and chemicals determined when previous analysis showed the Lap pool incurs approximately 77% of the cost of the utilities due to the size of the pool (250,000 gallons vs 75,000 gallons for the leisure pool).



# 2022-2023 Budget

## Aquatic Center Special Revenue Fund-247

WUSD 6/26/23 Proposal

Expense Growth	3%	3%	3%	3%
Membership Growth	1.9%	5%	5%	3%
Rate Growth	3%	3%	3%	3%

**REVENUES**

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
<b>AQUATIC CTR-MEMBERSHIPS</b>									
247-41000-55	FAMILY MEMBERSHIP REVENUE	81,205	203,618	131,790	200,000	210,200	227,300	241,100	255,800
247-41100-55	MONTHLY EFT REVENUE	1,181	669	62,032	8,000	600	600	600	600
247-41200-55	YOUTH MEMBERSHIP REVENUE	-	-	520	-	7,000	7,600	8,100	8,600
247-41250-55	ADULT MEMBERSHIP REVENUE	60,182	699	916	1,000	14,800	16,000	17,000	18,000
247-41300-55	SENIOR MEMBERSHIP REVENUE	432	180	3,698	1,000	9,700	10,500	11,100	11,800
247-41350-55	SILVER SNEAKERS MEMBERSHIP	10,470	14,181	20,180	20,000	19,400	21,000	22,300	23,700
247-41400-55	COUPLE MEMBERSHIP REVENUE	-	-	-	-	-	-	-	-
247-41500-55	COLLEGE STUDENT MEMBERSHIPS	-	-	1,493	-	-	-	-	-
	<b>Total:</b>	<b>153,470</b>	<b>219,346</b>	<b>220,629</b>	<b>230,000</b>	<b>261,700</b>	<b>283,000</b>	<b>300,200</b>	<b>318,500</b>
<b>AQUATIC CTR-PASSES</b>									
247-42000-55	ADULT DAY PASSES	19,860	43,428	56,651	70,000	52,000	56,200	59,600	63,200
247-42100-55	YOUTH DAY PASSES	4,630	18,777	31,888	38,000	28,100	30,400	32,300	34,300
247-42200-55	SENIOR DAY PASSES	-	-	-	-	-	-	-	-
247-42300-55	GROUP RATES	4,837	11,491	9,152	14,000	11,800	12,800	13,600	14,400
	<b>Total:</b>	<b>29,327</b>	<b>73,697</b>	<b>97,692</b>	<b>122,000</b>	<b>91,900</b>	<b>99,400</b>	<b>105,500</b>	<b>111,900</b>
<b>AQUATIC CTR-CLASSES</b>									
247-43000-55	SWIM LESSONS	4,738	15,716	18,000	21,000	17,800	19,300	20,500	21,700
247-43100-55	SUMMER SCHOOL SWIM LESSONS	(942)	-	-	-	-	-	-	-
247-43200-55	LAND FITNESS CLASSES	4,271	7,668	4,000	5,000	8,400	9,100	9,700	10,300
247-43300-55	WATER CLASSES	2,376	1,175	2,500	3,000	1,400	1,500	1,600	1,700
247-43350-55	MERMAID CLASSES	-	-	-	-	-	-	-	-
	<b>Total:</b>	<b>10,443</b>	<b>24,560</b>	<b>24,500</b>	<b>29,000</b>	<b>27,600</b>	<b>29,900</b>	<b>31,800</b>	<b>33,700</b>
<b>AQUATIC CTR-RENTALS</b>									
247-44000-55	MEETING ROOM RENTALS	1,507	1,991	6,500	7,000	3,900	4,400	4,700	5,000
247-44050-55	OFFICE SPACE RENTALS	3,000	-	-	-	-	-	-	-
247-44100-55	WHITewater SCHOOL DIST RENTAL	-	1,075	1,200	1,200	3,900	4,400	4,700	5,000
247-44105-55	J HAWKS RENTALS	1,030	583	1,000	1,000	2,100	2,400	2,500	2,700
247-44200-55	BIRTHDAY PARTIES	111	142	19,000	20,000	3,100	3,500	3,700	3,900
	<b>Total:</b>	<b>5,648</b>	<b>3,792</b>	<b>27,700</b>	<b>29,200</b>	<b>13,000</b>	<b>14,700</b>	<b>15,600</b>	<b>16,600</b>
<b>AQUATIC CTR-OTHER INCOME</b>									
247-45000-55	LIFE GUARD REIMB WHS	-	-	-	-	10%	5%	3%	3%
247-45050-55	DONATIONS	200	-	5,000	6,400	-	-	-	-
247-45100-55	GIFT CERTIFICATES	-	-	-	-	-	-	-	-
247-45400-55	CONCESSIONS STAND	10,669	20,771	54,000	25,000	20,100	21,700	23,000	24,400
247-45500-55	PRO-SHOP INCOME	277	469	4,000	4,500	600	600	600	600
247-45505-55	MISC INCOME-ONE TIME REV	-	2,500	-	-	-	-	-	-
247-45600-55	GIFT CARDS/CERTIFICATES	607	724	1,500	2,000	800	900	1,000	1,100
247-45700-55	STATE SALES TAX	-	-	-	-	-	-	-	-
	<b>Total:</b>	<b>11,753</b>	<b>24,465</b>	<b>64,500</b>	<b>37,900</b>	<b>21,500</b>	<b>23,200</b>	<b>24,600</b>	<b>26,100</b>
<b>AQUATIC CTR-OTHER FIN SOURCES</b>									
247-49275-55	TRANSFER IN	-	-	-	-	-	-	-	-
247-49280-55	WUSD CONTRIBUTION	90,500	115,500	115,500	128,000	101,467	104,500	104,500	-
247-49290-55	GENERAL FUND TRANSFER	103,000	128,000	128,000	128,000	335,400	345,500	355,900	366,600
	<b>Total:</b>	<b>193,500</b>	<b>243,500</b>	<b>243,500</b>	<b>256,000</b>	<b>436,867</b>	<b>450,000</b>	<b>355,900</b>	<b>366,600</b>
	<b>Total Operating Revenue:</b>	<b>404,141</b>	<b>589,360</b>	<b>678,521</b>	<b>704,100</b>	<b>852,570</b>	<b>900,200</b>	<b>833,600</b>	<b>873,400</b>
	Facility Generated Revenue	210,641	345,860	435,021	448,100	415,700	450,200	477,700	506,800

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
<b>EXPENSES</b>									
	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
<b>WAC- MANAGEMENT</b>									
247-55100-111	SALARIES/PERMANENT	68,535	85,028	86,008	96,970	98,936	101,904	104,961	108,110
247-55100-112	WAGES/OVERTIME	-	-	-	-	-	-	-	-
247-55100-113	WAGES/TEMPORARY	-	-	-	-	-	-	-	-
247-55100-150	MEDICARE TAX/CITY SHARE	1,040	1,258	1,352	1,476	1,504	1,549	1,596	1,644
247-55100-151	SOCIAL SECURITY/CITY SHARE	4,446	5,381	5,779	6,310	6,432	6,625	6,823	7,028
247-55100-152	RETIREMENT	4,436	5,381	5,591	6,594	6,728	6,929	7,137	7,351
247-55100-153	HEALTH INSURANCE	4,851	12,313	7,200	11,933	11,933	12,291	12,660	13,040
247-55100-154	HSA-HRA CONTRIBUTIONS	-	-	-	1,250	1,250	1,250	1,250	1,251
247-55100-155	WORKERS COMPENSATION	552	1,054	2,667	3,007	2,117	2,181	2,246	2,313
247-55100-156	LIFE INSURANCE	-	5	-	-	-	-	-	-
247-55100-158	UNEMPLOYMENT COMPENSATION	316	-	-	-	-	-	-	-
247-55100-211	PROFESSIONAL DEVELOPMENT	2,023	1,162	-	-	484	498	513	528
	<b>Total:</b>	<b>86,199</b>	<b>111,583</b>	<b>108,596</b>	<b>127,539</b>	<b>129,383</b>	<b>133,227</b>	<b>137,186</b>	<b>141,266</b>
<b>WAC-FRONT DESK</b>									
247-55150-112	WAGES/OVERTIME	-	-	-	-	-	-	-	-
247-55150-113	WAGES/TEMPORARY	64,883	84,507	58,356	61,952	68,712	70,773	72,897	75,083
247-55150-150	MEDICARE TAX/CITY SHARE	929	1,207	846	898	996	1,026	1,057	1,089
247-55150-151	SOCIAL SECURITY/CITY SHARE	3,973	5,161	3,618	3,841	4,260	4,388	4,520	4,655
247-55150-155	WORKERS COMPENSATION	2,448	2,384	1,810	1,921	1,470	1,514	1,560	1,607
247-55150-158	UNEMPLOYMENT COMPENSATION	1,101	-	-	-	-	-	-	-
	<b>Total:</b>	<b>73,334</b>	<b>93,258</b>	<b>64,630</b>	<b>68,612</b>	<b>75,439</b>	<b>77,702</b>	<b>80,033</b>	<b>82,434</b>
<b>WAC-FITNESS</b>									
247-55200-113	WAGES/TEMPORARY	-	-	-	-	-	-	-	-
247-55200-114	WAGES/PART-TIME/PERMANENT	32,460	41,898	43,988	25,700	70,205	72,311	74,480	76,714
247-55200-150	MEDICARE TAX/CITY SHARE	462	603	638	373	1,018	1,049	1,080	1,112
247-55200-151	SOCIAL SECURITY/CITY SHARE	1,975	2,579	2,727	1,593	4,353	4,483	4,618	4,756
247-55200-152	RETIREMENT	-	87	-	-	-	-	1	2
247-55200-155	WORKERS COMPENSATION	1,032	1,299	1,364	797	1,502	1,547	1,594	1,642
247-55200-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-	-
	<b>Total:</b>	<b>35,928</b>	<b>46,466</b>	<b>48,717</b>	<b>28,463</b>	<b>77,077</b>	<b>79,390</b>	<b>81,772</b>	<b>84,227</b>
<b>WAC-AQUATIC</b>									
247-55300-112	WAGES/OVERTIME	-	139	-	-	-	-	-	-
247-55300-113	WAGES/TEMPORARY	-	-	-	-	-	-	-	-
247-55300-114	WAGES/PART-TIME/PERMANENT	102,510	103,926	170,202	181,396	245,715	253,086	260,679	268,499
247-55300-150	MEDICARE TAX/CITY SHARE	1,490	1,489	2,468	2,630	3,563	3,670	3,780	3,893
247-55300-151	SOCIAL SECURITY/CITY SHARE	6,369	6,367	10,553	11,247	15,234	15,691	16,162	16,647
247-55300-152	RETIREMENT	-	1,020	-	-	-	-	-	-
247-55300-153	HEALTH INSURANCE	-	-	-	-	-	-	-	-
247-55300-155	WORKERS COMPENSATION	3,979	3,183	5,278	5,625	5,258	5,415	5,578	5,745
247-55300-158	UNEMPLOYMENT COMPENSATION	107	-	-	-	-	-	-	-
	<b>Total:</b>	<b>114,456</b>	<b>116,124</b>	<b>188,500</b>	<b>200,897</b>	<b>269,770</b>	<b>277,863</b>	<b>286,199</b>	<b>294,785</b>
<b>WAC-MAINTENANCE</b>									
247-55400-111	SALARIES/PERMANENT	3,381	12,608	-	-	4,500	4,635	4,774	4,917
247-55400-113	WAGES/TEMPORARY	-	75	-	-	-	-	-	-
247-55400-114	WAGES/PART-TIME/PERMANENT	-	-	-	-	-	-	-	-
247-55400-150	MEDICARE TAX/CITY SHARE	45	182	-	-	65	67	69	71
247-55400-151	SOCIAL SECURITY/CITY SHARE	192	780	-	-	277	285	294	302
247-55400-152	RETIREMENT	209	817	-	-	290	299	308	317
247-55400-153	HEALTH INSURANCE	-	497	-	-	176	181	187	193
247-55400-155	WORKERS COMPENSATION	37	392	-	-	139	143	148	152
247-55400-156	LIFE INSURANCE	0	4	-	-	1	1	1	2
247-55400-250	CONTRACTED SERVICES	-	-	-	-	-	-	-	-
	<b>Total:</b>	<b>3,865</b>	<b>15,354</b>	<b>-</b>	<b>-</b>	<b>5,448</b>	<b>5,611</b>	<b>5,780</b>	<b>5,953</b>

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
<b>WAC-ADMIN EXPENSES</b>									
247-55500-220	INSURANCE	-	-	-	-	-	-	-	-
247-55500-224	SOFTWARE/HARDWARE MAINTENANCE	1,355	4,483	4,719	8,445	4,331	4,461	4,594	4,732
247-55500-225	TELECOM/INTERNET/COMMUNICATIONS	4,087	4,563	4,668	4,766	4,516	4,651	4,791	4,935
247-55500-246	CLEANING & SUPPLIES	26	8,170	2,000	5,500	9,247	9,525	9,810	10,105
247-55500-310	FITNESS & OPERATING SUPPLIES	3,843	1,616	2,200	2,000	2,878	2,965	3,054	3,145
247-55500-312	SUPPLIES-CHECKS	-	-	-	-	-	-	-	-
247-55500-320	CHAMBER DUES & EXPENSES	-	274	-	275	-	-	-	-
247-55500-650	CREDIT CARD PROCESSING FEES	44	57	150	152	78	80	83	85
247-55500-652	BANK CHARGES	7	10	-	10	5	5	5	6
247-55500-654	PERMITS & FEES	1,005	1,005	2,500	1,050	1,035	1,066	1,098	1,131
247-55500-656	MEMBER KEY TAGS	885	1,386	1,000	1,100	1,428	1,471	1,515	1,560
247-55500-658	FAMILY PARTNERSHIP PAYOUTS	-	-	-	-	-	-	-	-
	<b>Total:</b>	<b>11,251</b>	<b>21,563</b>	<b>17,238</b>	<b>23,298</b>	<b>23,518</b>	<b>24,224</b>	<b>24,950</b>	<b>25,699</b>
<b>WAC-POOL EXPENSES</b>									
247-55600-310	OFFICE & OPERATING SUPPLIES	109	1,410	-	250	3,171	3,267	3,365	3,466
247-55600-342	WSI CLASS EXPENSE	-	634	-	100	653	673	693	714
247-55600-344	LIFEGUARD CLASS EXPENSE	1,663	1,695	1,000	1,500	1,954	2,013	2,073	2,135
247-55600-346	GENERAL POOL MAINTENANCE	12,963	12,001	16,000	14,000	12,000	12,360	12,731	13,113
247-55600-348	POOL EQUIPMENT	8,676	4,167	5,000	5,050	5,302	5,461	5,625	5,793
247-55600-350	POOL CHEMICALS	18,840	18,000	18,000	18,180	18,540	19,096	7,957	8,196
	<b>Total:</b>	<b>42,250</b>	<b>37,907</b>	<b>40,000</b>	<b>39,080</b>	<b>41,620</b>	<b>42,869</b>	<b>32,443</b>	<b>33,416</b>
<b>WAC-UTILITIES/HVAC</b>									
247-55700-221	WATER/SEWER UTILITIES	22,613	27,529	28,000	28,280	26,235	27,022	7,000	7,210
247-55700-222	ELECTRIC UTILITIES	74,473	82,711	80,000	80,800	79,595	81,983	29,394	30,276
247-55700-223	NATURAL GAS	68,776	74,817	55,000	60,000	62,965	64,854	23,152	23,847
247-55700-244	HVAC SUPPLIES	7,790	9,068	3,500	3,535	8,995	9,265	9,543	9,829
247-55700-355	REPAIR/MAINT SUPPLIES	2,400	7,489	2,500	2,525	9,864	10,160	10,465	10,779
	<b>Total:</b>	<b>176,052</b>	<b>201,614</b>	<b>169,000</b>	<b>175,140</b>	<b>187,654</b>	<b>193,283</b>	<b>79,553</b>	<b>81,940</b>
<b>WAC-OTHER EXPENSES</b>									
247-55800-310	OFFICE & OPERATING SUPPLIES	17,483	19,601	10,000	10,100	20,846	21,472	22,116	22,779
247-55800-324	MARKETING	5,463	5,144	8,000	8,080	8,000	8,240	8,487	8,742
247-55800-341	JANITORIAL/CLEANING SUPPLIES	535	1,055	500	505	1,087	1,119	1,153	1,187
247-55800-342	CONCESSION SUPPLIES	6,203	12,166	40,000	15,000	11,754	12,106	12,470	12,844
247-55800-344	LAND FITNESS SPECIAL EVENTS	-	194	-	-	200	206	212	219
247-55800-346	PRO-SHOP INVENTORY	456	654	2,000	750	674	694	715	737
247-55800-600	SALES TAX EXPENSE	-	-	-	-	-	-	-	-
247-55800-913	GENERAL FUND TRANSFER	-	-	-	-	-	-	-	-
	<b>Total:</b>	<b>30,140</b>	<b>38,815</b>	<b>60,500</b>	<b>34,435</b>	<b>42,561</b>	<b>43,838</b>	<b>45,153</b>	<b>46,507</b>
	<b>Total Operating Expenses:</b>	<b>573,474</b>	<b>682,684</b>	<b>697,181</b>	<b>697,464</b>	<b>852,470</b>	<b>878,007</b>	<b>773,070</b>	<b>796,226</b>
<b>Total Operating Revenue:</b>									
	<b>Total Operating Revenue:</b>	<b>404,141</b>	<b>589,360</b>	<b>678,521</b>	<b>704,100</b>	<b>852,570</b>	<b>900,200</b>	<b>833,600</b>	<b>873,400</b>
<b>Total Operating Expenses:</b>									
	<b>Total Operating Expenses:</b>	<b>573,474</b>	<b>682,684</b>	<b>697,181</b>	<b>697,464</b>	<b>852,470</b>	<b>878,007</b>	<b>773,070</b>	<b>796,226</b>
<b>Total Operating Net:</b>									
	<b>Total Operating Net:</b>	<b>(169,333)</b>	<b>(93,324)</b>	<b>(18,660)</b>	<b>6,636</b>	<b>100</b>	<b>22,194</b>	<b>60,530</b>	<b>77,174</b>

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
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**CAPITAL REVENUES**

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
247-49285-55	WUSD CAPITAL IMPROVE CONT	50,000	50,000	50,000	50,000	-	-	-	-
247-49295-55	GENERAL FUND CAP IMPROVE CONT	50,000	50,000	50,000	50,000	100,000	100,000	100,000	100,000
	<b>Total Capital Revenue:</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>

**CAPITAL EXPENSES**

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
247-55800-810	CAPITAL EQUIPMENT	9,990	18,275	-	-	-	-	-	-
247-55800-820	CAPITAL IMPROVEMENTS	-	-	25,000	-	-	-	-	-
	<b>Total Capital Expenses:</b>	<b>9,990</b>	<b>18,275</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

	<b>Total Capital Revenue:</b>	<b>100,000</b>							
	<b>Total Capital Expenses:</b>	<b>9,990</b>	<b>18,275</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Capital Net:</b>	<b>90,010</b>	<b>81,725</b>	<b>75,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>

**From: John Weidl and Eric Boettcher**

**Date: May 16, 2023**

**Re: WAFC Proposal Split contribution 4-year plan**

The City of Whitewater Common Council made a motion at the common council meeting on 05/16/2023 directing the City Manager and staff to present a 4-year agreement that equally splits the operation and capital costs between the city and school district the following option is being presented.

This option is based on the budgets provided and assumes an Expense Growth rate of 3% per year, Membership Rate (monthly membership fee) Growth of 3% per year, and total Membership growth rates of 5% in 2024 and 2025, and 3% for 2026.

**Option Split contribution 4-year plan**

Proposal to follow previous agreement format of 50/50 split

- Each entity would contribute \$219,000 in 2024 increased in subsequent years by an inflation rate of 3% per year towards operational expenses.
- An additional \$140,000 split between each organization would be paid to a separate capital fund for capital improvements as detailed in the CIP plan.
- 4-year agreement
- City responsible for any operational deficit.
- This would amount to an estimated surplus of \$1,233 in 2024, a \$23,394 in 2025, \$38,190 in 2026 and \$54,196 in 2027.



# 2022-2023 Budget

## Aquatic Center Special Revenue Fund-247

Split Contribution 4 year Plan

Expense Growth	3%	3%	3%	3%
Membership Growth	1.9%	5%	5%	3%
Rate Growth	3%	3%	3%	3%

**REVENUES**

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
<b>AQUATIC CTR-MEMBERSHIPS</b>									
247-41000-55	FAMILY MEMBERSHIP REVENUE	81,205	203,618	131,790	200,000	210,200	227,300	241,100	255,800
247-41100-55	MONTHLY EFT REVENUE	1,181	669	62,032	8,000	600	600	600	600
247-41200-55	YOUTH MEMBERSHIP REVENUE	-	-	520	-	7,000	7,600	8,100	8,600
247-41250-55	ADULT MEMBERSHIP REVENUE	60,182	699	916	1,000	14,800	16,000	17,000	18,000
247-41300-55	SENIOR MEMBERSHIP REVENUE	432	180	3,698	1,000	9,700	10,500	11,100	11,800
247-41350-55	SILVER SNEAKERS MEMBERSHIP	10,470	14,181	20,180	20,000	19,400	21,000	22,300	23,700
247-41400-55	COUPLE MEMBERSHIP REVENUE	-	-	-	-	-	-	-	-
247-41500-55	COLLEGE STUDENT MEMBERSHIPS	-	-	1,493	-	-	-	-	-
	<b>Total:</b>	<b>153,470</b>	<b>219,346</b>	<b>220,629</b>	<b>230,000</b>	<b>261,700</b>	<b>283,000</b>	<b>300,200</b>	<b>318,500</b>
<b>AQUATIC CTR-PASSES</b>									
247-42000-55	ADULT DAY PASSES	19,860	43,428	56,651	70,000	52,000	56,200	59,600	63,200
247-42100-55	YOUTH DAY PASSES	4,630	18,777	31,888	38,000	28,100	30,400	32,300	34,300
247-42200-55	SENIOR DAY PASSES	-	-	-	-	-	-	-	-
247-42300-55	GROUP RATES	4,837	11,491	9,152	14,000	11,800	12,800	13,600	14,400
	<b>Total:</b>	<b>29,327</b>	<b>73,697</b>	<b>97,692</b>	<b>122,000</b>	<b>91,900</b>	<b>99,400</b>	<b>105,500</b>	<b>111,900</b>
<b>AQUATIC CTR-CLASSES</b>									
247-43000-55	SWIM LESSONS	4,738	15,716	18,000	21,000	17,800	19,300	20,500	21,700
247-43100-55	SUMMER SCHOOL SWIM LESSONS	(942)	-	-	-	-	-	-	-
247-43200-55	LAND FITNESS CLASSES	4,271	7,668	4,000	5,000	8,400	9,100	9,700	10,300
247-43300-55	WATER CLASSES	2,376	1,175	2,500	3,000	1,400	1,500	1,600	1,700
247-43350-55	MERMAID CLASSES	-	-	-	-	-	-	-	-
	<b>Total:</b>	<b>10,443</b>	<b>24,560</b>	<b>24,500</b>	<b>29,000</b>	<b>27,600</b>	<b>29,900</b>	<b>31,800</b>	<b>33,700</b>
<b>AQUATIC CTR-RENTALS</b>									
247-44000-55	MEETING ROOM RENTALS	1,507	1,991	6,500	7,000	3,900	4,400	4,700	5,000
247-44050-55	OFFICE SPACE RENTALS	3,000	-	-	-	-	-	-	-
247-44100-55	WHITewater SCHOOL DIST RENTAL	-	1,075	1,200	1,200	3,900	4,400	4,700	5,000
247-44105-55	J HAWKS RENTALS	1,030	583	1,000	1,000	2,100	2,400	2,500	2,700
247-44200-55	BIRTHDAY PARTIES	111	142	19,000	20,000	3,100	3,500	3,700	3,900
	<b>Total:</b>	<b>5,648</b>	<b>3,792</b>	<b>27,700</b>	<b>29,200</b>	<b>13,000</b>	<b>14,700</b>	<b>15,600</b>	<b>16,600</b>
<b>AQUATIC CTR-OTHER INCOME</b>									
247-45000-55	LIFE GUARD REIMB WHS	-	-	-	-	10%	5%	3%	3%
247-45050-55	DONATIONS	200	-	5,000	6,400	-	-	-	-
247-45100-55	GIFT CERTIFICATES	-	-	-	-	-	-	-	-
247-45400-55	CONCESSIONS STAND	10,669	20,771	54,000	25,000	20,100	21,700	23,000	24,400
247-45500-55	PRO-SHOP INCOME	277	469	4,000	4,500	600	600	600	600
247-45505-55	MISC INCOME-ONE TIME REV	-	2,500	-	-	-	-	-	-
247-45600-55	GIFT CARDS/CERTIFICATES	607	724	1,500	2,000	800	900	1,000	1,100
247-45700-55	STATE SALES TAX	-	-	-	-	-	-	-	-
	<b>Total:</b>	<b>11,753</b>	<b>24,465</b>	<b>64,500</b>	<b>37,900</b>	<b>21,500</b>	<b>23,200</b>	<b>24,600</b>	<b>26,100</b>
<b>AQUATIC CTR-OTHER FIN SOURCES</b>									
247-49275-55	TRANSFER IN	-	-	-	-	-	-	-	-
247-49280-55	WUSD CONTRIBUTION	90,500	115,500	115,500	128,000	219,000	225,600	232,400	239,400
247-49290-55	GENERAL FUND TRANSFER	103,000	128,000	128,000	128,000	219,000	225,600	232,400	239,400
	<b>Total:</b>	<b>193,500</b>	<b>243,500</b>	<b>243,500</b>	<b>256,000</b>	<b>438,000</b>	<b>451,200</b>	<b>464,800</b>	<b>478,800</b>
	<b>Total Operating Revenue:</b>	<b>404,141</b>	<b>589,360</b>	<b>678,521</b>	<b>704,100</b>	<b>853,703</b>	<b>901,400</b>	<b>942,500</b>	<b>985,600</b>
	Facility Generated Revenue	210,641	345,860	435,021	448,100	415,700	450,200	477,700	506,800

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
<b>EXPENSES</b>									
	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
<b>WAC- MANAGEMENT</b>									
247-55100-111	SALARIES/PERMANENT	68,535	85,028	86,008	96,970	98,936	101,904	104,961	108,110
247-55100-112	WAGES/OVERTIME	-	-	-	-	-	-	-	-
247-55100-113	WAGES/TEMPORARY	-	-	-	-	-	-	-	-
247-55100-150	MEDICARE TAX/CITY SHARE	1,040	1,258	1,352	1,476	1,504	1,549	1,596	1,644
247-55100-151	SOCIAL SECURITY/CITY SHARE	4,446	5,381	5,779	6,310	6,432	6,625	6,823	7,028
247-55100-152	RETIREMENT	4,436	5,381	5,591	6,594	6,728	6,929	7,137	7,351
247-55100-153	HEALTH INSURANCE	4,851	12,313	7,200	11,933	11,933	12,291	12,660	13,040
247-55100-154	HSA-HRA CONTRIBUTIONS	-	-	-	1,250	1,250	1,250	1,250	1,251
247-55100-155	WORKERS COMPENSATION	552	1,054	2,667	3,007	2,117	2,181	2,246	2,313
247-55100-156	LIFE INSURANCE	-	5	-	-	-	-	-	-
247-55100-158	UNEMPLOYMENT COMPENSATION	316	-	-	-	-	-	-	-
247-55100-211	PROFESSIONAL DEVELOPMENT	2,023	1,162	-	-	484	498	513	528
	<b>Total:</b>	<b>86,199</b>	<b>111,583</b>	<b>108,596</b>	<b>127,539</b>	<b>129,383</b>	<b>133,227</b>	<b>137,186</b>	<b>141,266</b>
<b>WAC-FRONT DESK</b>									
247-55150-112	WAGES/OVERTIME	-	-	-	-	-	-	-	-
247-55150-113	WAGES/TEMPORARY	64,883	84,507	58,356	61,952	68,712	70,773	72,897	75,083
247-55150-150	MEDICARE TAX/CITY SHARE	929	1,207	846	898	996	1,026	1,057	1,089
247-55150-151	SOCIAL SECURITY/CITY SHARE	3,973	5,161	3,618	3,841	4,260	4,388	4,520	4,655
247-55150-155	WORKERS COMPENSATION	2,448	2,384	1,810	1,921	1,470	1,514	1,560	1,607
247-55150-158	UNEMPLOYMENT COMPENSATION	1,101	-	-	-	-	-	-	-
	<b>Total:</b>	<b>73,334</b>	<b>93,258</b>	<b>64,630</b>	<b>68,612</b>	<b>75,439</b>	<b>77,702</b>	<b>80,033</b>	<b>82,434</b>
<b>WAC-FITNESS</b>									
247-55200-113	WAGES/TEMPORARY	-	-	-	-	-	-	-	-
247-55200-114	WAGES/PART-TIME/PERMANENT	32,460	41,898	43,988	25,700	70,205	72,311	74,480	76,714
247-55200-150	MEDICARE TAX/CITY SHARE	462	603	638	373	1,018	1,049	1,080	1,112
247-55200-151	SOCIAL SECURITY/CITY SHARE	1,975	2,579	2,727	1,593	4,353	4,483	4,618	4,756
247-55200-152	RETIREMENT	-	87	-	-	-	-	1	2
247-55200-155	WORKERS COMPENSATION	1,032	1,299	1,364	797	1,502	1,547	1,594	1,642
247-55200-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-	-
	<b>Total:</b>	<b>35,928</b>	<b>46,466</b>	<b>48,717</b>	<b>28,463</b>	<b>77,077</b>	<b>79,390</b>	<b>81,772</b>	<b>84,227</b>
<b>WAC-AQUATIC</b>									
247-55300-112	WAGES/OVERTIME	-	139	-	-	-	-	-	-
247-55300-113	WAGES/TEMPORARY	-	-	-	-	-	-	-	-
247-55300-114	WAGES/PART-TIME/PERMANENT	102,510	103,926	170,202	181,396	245,715	253,086	260,679	268,499
247-55300-150	MEDICARE TAX/CITY SHARE	1,490	1,489	2,468	2,630	3,563	3,670	3,780	3,893
247-55300-151	SOCIAL SECURITY/CITY SHARE	6,369	6,367	10,553	11,247	15,234	15,691	16,162	16,647
247-55300-152	RETIREMENT	-	1,020	-	-	-	-	-	-
247-55300-153	HEALTH INSURANCE	-	-	-	-	-	-	-	-
247-55300-155	WORKERS COMPENSATION	3,979	3,183	5,278	5,625	5,258	5,415	5,578	5,745
247-55300-158	UNEMPLOYMENT COMPENSATION	107	-	-	-	-	-	-	-
	<b>Total:</b>	<b>114,456</b>	<b>116,124</b>	<b>188,500</b>	<b>200,897</b>	<b>269,770</b>	<b>277,863</b>	<b>286,199</b>	<b>294,785</b>
<b>WAC-MAINTENANCE</b>									
247-55400-111	SALARIES/PERMANENT	3,381	12,608	-	-	4,500	4,635	4,774	4,917
247-55400-113	WAGES/TEMPORARY	-	75	-	-	-	-	-	-
247-55400-114	WAGES/PART-TIME/PERMANENT	-	-	-	-	-	-	-	-
247-55400-150	MEDICARE TAX/CITY SHARE	45	182	-	-	65	67	69	71
247-55400-151	SOCIAL SECURITY/CITY SHARE	192	780	-	-	277	285	294	302
247-55400-152	RETIREMENT	209	817	-	-	290	299	308	317
247-55400-153	HEALTH INSURANCE	-	497	-	-	176	181	187	193
247-55400-155	WORKERS COMPENSATION	37	392	-	-	139	143	148	152
247-55400-156	LIFE INSURANCE	0	4	-	-	1	1	1	2
247-55400-250	CONTRACTED SERVICES	-	-	-	-	-	-	-	-
	<b>Total:</b>	<b>3,865</b>	<b>15,354</b>	<b>-</b>	<b>-</b>	<b>5,448</b>	<b>5,611</b>	<b>5,780</b>	<b>5,953</b>

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
<b>WAC-ADMIN EXPENSES</b>									
247-55500-220	INSURANCE	-	-	-	-	-	-	-	-
247-55500-224	SOFTWARE/HARDWARE MAINTENANCE	1,355	4,483	4,719	8,445	4,331	4,461	4,594	4,732
247-55500-225	TELECOM/INTERNET/COMMUNICATIONS	4,087	4,563	4,668	4,766	4,516	4,651	4,791	4,935
247-55500-246	CLEANING & SUPPLIES	26	8,170	2,000	5,500	9,247	9,525	9,810	10,105
247-55500-310	FITNESS & OPERATING SUPPLIES	3,843	1,616	2,200	2,000	2,878	2,965	3,054	3,145
247-55500-312	SUPPLIES-CHECKS	-	-	-	-	-	-	-	-
247-55500-320	CHAMBER DUES & EXPENSES	-	274	-	275	-	-	-	-
247-55500-650	CREDIT CARD PROCESSING FEES	44	57	150	152	78	80	83	85
247-55500-652	BANK CHARGES	7	10	-	10	5	5	5	6
247-55500-654	PERMITS & FEES	1,005	1,005	2,500	1,050	1,035	1,066	1,098	1,131
247-55500-656	MEMBER KEY TAGS	885	1,386	1,000	1,100	1,428	1,471	1,515	1,560
247-55500-658	FAMILY PARTNERSHIP PAYOUTS	-	-	-	-	-	-	-	-
	<b>Total:</b>	<b>11,251</b>	<b>21,563</b>	<b>17,238</b>	<b>23,298</b>	<b>23,518</b>	<b>24,224</b>	<b>24,950</b>	<b>25,699</b>
<b>WAC-POOL EXPENSES</b>									
247-55600-310	OFFICE & OPERATING SUPPLIES	109	1,410	-	250	3,171	3,267	3,365	3,466
247-55600-342	WSI CLASS EXPENSE	-	634	-	100	653	673	693	714
247-55600-344	LIFEGUARD CLASS EXPENSE	1,663	1,695	1,000	1,500	1,954	2,013	2,073	2,135
247-55600-346	GENERAL POOL MAINTENANCE	12,963	12,001	16,000	14,000	12,000	12,360	12,731	13,113
247-55600-348	POOL EQUIPMENT	8,676	4,167	5,000	5,050	5,302	5,461	5,625	5,793
247-55600-350	POOL CHEMICALS	18,840	18,000	18,000	18,180	18,540	19,096	19,669	20,259
	<b>Total:</b>	<b>42,250</b>	<b>37,907</b>	<b>40,000</b>	<b>39,080</b>	<b>41,620</b>	<b>42,869</b>	<b>44,155</b>	<b>45,480</b>
<b>WAC-UTILITIES/HVAC</b>									
247-55700-221	WATER/SEWER UTILITIES	22,613	27,529	28,000	28,280	26,235	27,022	27,833	28,668
247-55700-222	ELECTRIC UTILITIES	74,473	82,711	80,000	80,800	79,595	81,983	84,443	86,976
247-55700-223	NATURAL GAS	68,776	74,817	55,000	60,000	62,965	64,854	66,799	68,803
247-55700-244	HVAC SUPPLIES	7,790	9,068	3,500	3,535	8,995	9,265	9,543	9,829
247-55700-355	REPAIR/MAINT SUPPLIES	2,400	7,489	2,500	2,525	9,864	10,160	10,465	10,779
	<b>Total:</b>	<b>176,052</b>	<b>201,614</b>	<b>169,000</b>	<b>175,140</b>	<b>187,654</b>	<b>193,283</b>	<b>199,082</b>	<b>205,054</b>
<b>WAC-OTHER EXPENSES</b>									
247-55800-310	OFFICE & OPERATING SUPPLIES	17,483	19,601	10,000	10,100	20,846	21,472	22,116	22,779
247-55800-324	MARKETING	5,463	5,144	8,000	8,080	8,000	8,240	8,487	8,742
247-55800-341	JANITORIAL/CLEANING SUPPLIES	535	1,055	500	505	1,087	1,119	1,153	1,187
247-55800-342	CONCESSION SUPPLIES	6,203	12,166	40,000	15,000	11,754	12,106	12,470	12,844
247-55800-344	LAND FITNESS SPECIAL EVENTS	-	194	-	-	200	206	212	219
247-55800-346	PRO-SHOP INVENTORY	456	654	2,000	750	674	694	715	737
247-55800-600	SALES TAX EXPENSE	-	-	-	-	-	-	-	-
247-55800-913	GENERAL FUND TRANSFER	-	-	-	-	-	-	-	-
	<b>Total:</b>	<b>30,140</b>	<b>38,815</b>	<b>60,500</b>	<b>34,435</b>	<b>42,561</b>	<b>43,838</b>	<b>45,153</b>	<b>46,507</b>
	<b>Total Operating Expenses:</b>	<b>573,474</b>	<b>682,684</b>	<b>697,181</b>	<b>697,464</b>	<b>852,470</b>	<b>878,007</b>	<b>904,310</b>	<b>931,404</b>
	<b>Total Operating Revenue:</b>	<b>404,141</b>	<b>589,360</b>	<b>678,521</b>	<b>704,100</b>	<b>853,703</b>	<b>901,400</b>	<b>942,500</b>	<b>985,600</b>
	<b>Total Operating Expenses:</b>	<b>573,474</b>	<b>682,684</b>	<b>697,181</b>	<b>697,464</b>	<b>852,470</b>	<b>878,007</b>	<b>904,310</b>	<b>931,404</b>
	<b>Total Operating Net:</b>	<b>(169,333)</b>	<b>(93,324)</b>	<b>(18,660)</b>	<b>6,636</b>	<b>1,233</b>	<b>23,394</b>	<b>38,190</b>	<b>54,196</b>

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
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**CAPITAL REVENUES**

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
247-49285-55	WUSD CAPITAL IMPROVE CONT	50,000	50,000	50,000	50,000	70,000	72,100	74,263	76,491
247-49295-55	GENERAL FUND CAP IMPROVE CONT	50,000	50,000	50,000	50,000	70,000	72,100	74,263	76,491
	<b>Total Capital Revenue:</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>140,000</b>	<b>144,200</b>	<b>148,526</b>	<b>152,982</b>

**CAPITAL EXPENSES**

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
247-55800-810	CAPITAL EQUIPMENT	9,990	18,275	-	-	-	-	-	-
247-55800-820	CAPITAL IMPROVEMENTS	-	-	25,000	-	-	-	-	-
	<b>Total Capital Expenses:</b>	<b>9,990</b>	<b>18,275</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

	<b>Total Capital Revenue:</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>140,000</b>	<b>144,200</b>	<b>148,526</b>	<b>152,982</b>
	<b>Total Capital Expenses:</b>	<b>9,990</b>	<b>18,275</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Capital Net:</b>	<b>90,010</b>	<b>81,725</b>	<b>75,000</b>	<b>100,000</b>	<b>140,000</b>	<b>144,200</b>	<b>148,526</b>	<b>152,982</b>