

From: John Weidl and Eric Boettcher

Date: May 5, 2023

Re: WAFC Proposal Options

Each 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 A

WUSD Recommended Proposal

- WUSD would be the Lessor/ Operator and be responsible for all Capital improvements amounting to \$250,000 per year estimated by WUSD. City estimates this cost at \$140,000 per year.
- WUSD would also contribute an additional \$7,500 for school use.
- City responsible for all operational expenses including utilities and chemical costs.
- If City continues current operational contribution of \$128,000 per year this would amount to a total operating shortfall of \$301,267 in 2024, \$288,306 in 2025 and \$282,910 in 2026.

Option B

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.
- This would amount to an estimated surplus of \$1,233 in 2024, a \$23,394 in 2025 and \$38,190 in 2026.

*Note that none of these proposals address the current deficit of \$425,027.23 that is still outstanding.



2022-2023 Budget

Aquatic Center Special Revenue Fund-247

- (161,267.18) 980.48

852,470 878,007

Expense Growth 3% 3% 3%

Membership Growth 1.9% 5% 5% 3%

Rate Growth 3% 3% 3% 3%

OPTION A

REVENUES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2026 Budget
AQUATIC CTR-MEMBERSHIPS			850			-		
247-41000-55	FAMILY MEMBERSHIP REVENUE	81,205	203,618	131,790	200,000	210,200	227,300	241,100
247-41100-55	MONTHLY EFT REVENUE	1,181	669	62,032	8,000	600	600	600
247-41200-55	YOUTH MEMBERSHIP REVENUE	-	-	520	-	7,000	7,600	8,100
247-41250-55	ADULT MEMBERSHIP REVENUE	60,182	699	916	1,000	14,800	16,000	17,000
247-41300-55	SENIOR MEMBERSHIP REVENUE	432	180	3,698	1,000	9,700	10,500	11,100
247-41350-55	SILVER SNEAKERS MEMBERSHIP	10,470	14,181	20,180	20,000	19,400	21,000	22,300
247-41400-55	COUPLE MEMBERSHIP REVENUE	-	-	-	-	-	-	-
247-41500-55	COLLEGE STUDENT MEMBERSHIPS	-	-	1,493	-	-	-	-
	Total:	153,470	219,346	220,629	230,000	261,700	283,000	300,200
AQUATIC CTR-PASSES						10%	5%	3%
247-42000-55	ADULT DAY PASSES	19,860	43,428	56,651	70,000	52,000	56,200	59,600
247-42100-55	YOUTH DAY PASSES	4,630	18,777	31,888	38,000	28,100	30,400	32,300
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
	Total:	29,327	73,697	97,692	122,000	91,900	99,400	105,500
AQUATIC CTR-CLASSES						5%	5%	3%
247-43000-55	SWIM LESSONS	4,738	15,716	18,000	21,000	17,800	19,300	20,500
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
247-43300-55	WATER CLASSES	2,376	1,175	2,500	3,000	1,400	1,500	1,600
247-43350-55	MERMAID CLASSES	-	-	-	-	-	-	-
	Total:	10,443	24,560	24,500	29,000	27,600	29,900	31,800
AQUATIC CTR-RENTALS						250%	10%	3%
247-44000-55	MEETING ROOM RENTALS	1,507	1,991	6,500	7,000	3,900	4,400	4,700
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
247-44105-55	J HAWKS RENTALS	1,030	583	1,000	1,000	2,100	2,400	2,500
247-44200-55	BIRTHDAY PARTIES	111	142	19,000	20,000	3,100	3,500	3,700
	Total:	5,648	3,792	27,700	29,200	13,000	14,700	15,600
AQUATIC CTR-OTHER INCOME						10%	5%	3%
247-45000-55	LIFE GUARD REIMB WHS	-	-	-	-	-	-	-
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
247-45500-55	PRO-SHOP INCOME	277	469	4,000	4,500	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
247-45700-55	STATE SALES TAX	-	-	-	-	-	-	-
	Total:	11,753	24,465	64,500	37,900	21,500	23,200	24,600
AQUATIC CTR-OTHER FIN SOURCES								
247-49275-55	TRANSFER IN	-	-	-	-	-	-	-
247-49280-55	WUSD CONTRIBUTION	90,500	115,500	115,500	128,000	7,500	7,700	7,900
247-49290-55	GENERAL FUND TRANSFER	103,000	128,000	128,000	128,000	128,000	131,800	135,800
	Total:	193,500	243,500	243,500	256,000	135,500	139,500	143,700
	Total Operating Revenue:	404,141	589,360	678,521	704,100	551,203	589,700	621,400
Facility Generated Revenue		210,641	345,860	435,021	448,100	415,700	450,200	477,700

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2026 Budget
EXPENSES								
	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2026 Budget
WAC- MANAGEMENT								
247-55100-111	SALARIES/PERMANENT	68,535	85,028	86,008	96,970	98,936	101,904	104,961
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
247-55100-151	SOCIAL SECURITY/CITY SHARE	4,446	5,381	5,779	6,310	6,432	6,625	6,823
247-55100-152	RETIREMENT	4,436	5,381	5,591	6,594	6,728	6,929	7,137
247-55100-153	HEALTH INSURANCE	4,851	12,313	7,200	11,933	11,933	12,291	12,660
247-55100-154	HSA-HRA CONTRIBUTIONS	-	-	-	1,250	1,250	1,250	1,250
247-55100-155	WORKERS COMPENSATION	552	1,054	2,667	3,007	2,117	2,181	2,246
247-55100-156	LIFE INSURANCE	-	5	-	-	-	-	-
247-55100-158	UNEMPLOYMENT COMPENSATION	316	-	-	-	-	-	-
247-55100-211	PROFESSIONAL DEVELOPMENT	2,023	1,162	-	-	484	498	513
	Total:	86,199	111,583	108,596	127,539	129,383	133,227	137,186
WAC-FRONT DESK								
247-55150-112	WAGES/OVERTIME	-	-	-	-	-	-	-
247-55150-113	WAGES/TEMPORARY	64,883	84,507	58,356	61,952	68,712	70,773	72,897
247-55150-150	MEDICARE TAX/CITY SHARE	929	1,207	846	898	996	1,026	1,057
247-55150-151	SOCIAL SECURITY/CITY SHARE	3,973	5,161	3,618	3,841	4,260	4,388	4,520
247-55150-155	WORKERS COMPENSATION	2,448	2,384	1,810	1,921	1,470	1,514	1,560
247-55150-158	UNEMPLOYMENT COMPENSATION	1,101	-	-	-	-	-	-
	Total:	73,334	93,258	64,630	68,612	75,439	77,702	80,033
WAC-FITNESS								
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
247-55200-150	MEDICARE TAX/CITY SHARE	462	603	638	373	1,018	1,049	1,080
247-55200-151	SOCIAL SECURITY/CITY SHARE	1,975	2,579	2,727	1,593	4,353	4,483	4,618
247-55200-152	RETIREMENT	-	87	-	-	-	-	1
247-55200-155	WORKERS COMPENSATION	1,032	1,299	1,364	797	1,502	1,547	1,594
247-55200-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
	Total:	35,928	46,466	48,717	28,463	77,077	79,390	81,772
WAC-AQUATIC								
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
247-55300-150	MEDICARE TAX/CITY SHARE	1,490	1,489	2,468	2,630	3,563	3,670	3,780
247-55300-151	SOCIAL SECURITY/CITY SHARE	6,369	6,367	10,553	11,247	15,234	15,691	16,162
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
247-55300-158	UNEMPLOYMENT COMPENSATION	107	-	-	-	-	-	-
	Total:	114,456	116,124	188,500	200,897	269,770	277,863	286,199
WAC-MAINTENANCE								
247-55400-111	SALARIES/PERMANENT	3,381	12,608	-	-	4,500	4,635	4,774
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
247-55400-151	SOCIAL SECURITY/CITY SHARE	192	780	-	-	277	285	294
247-55400-152	RETIREMENT	209	817	-	-	290	299	308
247-55400-153	HEALTH INSURANCE	-	497	-	-	176	181	187
247-55400-155	WORKERS COMPENSATION	37	392	-	-	139	143	148
247-55400-156	LIFE INSURANCE	0	4	-	-	1	1	1
247-55400-250	CONTRACTED SERVICES	-	-	-	-	-	-	-
	Total:	3,865	15,354	-	-	5,448	5,611	5,780

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2026 Budget
WAC-ADMIN EXPENSES								
247-55500-220	INSURANCE	-	-	-	-			
247-55500-224	SOFTWARE/HARDWARE MAINTENANCE	1,355	4,483	4,719	8,445	4,331	4,461	4,594
247-55500-225	TELECOM/INTERNET/COMMUNICATIONS	4,087	4,563	4,668	4,766	4,516	4,651	4,791
247-55500-246	CLEANING & SUPPLIES	26	8,170	2,000	5,500	9,247	9,525	9,810
247-55500-310	FITNESS & OPERATING SUPPLIES	3,843	1,616	2,200	2,000	2,878	2,965	3,054
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
247-55500-652	BANK CHARGES	7	10	-	10	5	5	5
247-55500-654	PERMITS & FEES	1,005	1,005	2,500	1,050	1,035	1,066	1,098
247-55500-656	MEMBER KEY TAGS	885	1,386	1,000	1,100	1,428	1,471	1,515
247-55500-658	FAMILY PARTNERSHIP PAYOUTS	-	-	-	-	-		
	Total:	11,251	21,563	17,238	23,298	23,518	24,224	24,950
WAC-POOL EXPENSES								
247-55600-310	OFFICE & OPERATING SUPPLIES	109	1,410	-	250	3,171	3,267	3,365
247-55600-342	WSI CLASS EXPENSE	-	634	-	100	653	673	693
247-55600-344	LIFEGUARD CLASS EXPENSE	1,663	1,695	1,000	1,500	1,954	2,013	2,073
247-55600-346	GENERAL POOL MAINTENANCE	12,963	12,001	16,000	14,000	12,000	12,360	12,731
247-55600-348	POOL EQUIPMENT	8,676	4,167	5,000	5,050	5,302	5,461	5,625
247-55600-350	POOL CHEMICALS	18,840	18,000	18,000	18,180	18,540	19,096	19,669
	Total:	42,250	37,907	40,000	39,080	41,620	42,869	44,155
WAC-UTILITIES/HVAC								
247-55700-221	WATER/SEWER UTILITIES	22,613	27,529	28,000	28,280	26,235	27,022	27,833
247-55700-222	ELECTRIC UTILITIES	74,473	82,711	80,000	80,800	79,595	81,983	84,443
247-55700-223	NATURAL GAS	68,776	74,817	55,000	60,000	62,965	64,854	66,799
247-55700-244	HVAC SUPPLIES	7,790	9,068	3,500	3,535	8,995	9,265	9,543
247-55700-355	REPAIR/MAINT SUPPLIES	2,400	7,489	2,500	2,525	9,864	10,160	10,465
	Total:	176,052	201,614	169,000	175,140	187,654	193,283	199,082
WAC-OTHER EXPENSES								
247-55800-310	OFFICE & OPERATING SUPPLIES	17,483	19,601	10,000	10,100	20,846	21,472	22,116
247-55800-324	MARKETING	5,463	5,144	8,000	8,080	8,000	8,240	8,487
247-55800-341	JANITORIAL/CLEANING SUPPLIES	535	1,055	500	505	1,087	1,119	1,153
247-55800-342	CONCESSION SUPPLIES	6,203	12,166	40,000	15,000	11,754	12,106	12,470
247-55800-344	LAND FITNESS SPECIAL EVENTS	-	194	-	-	200	206	212
247-55800-346	PRO-SHOP INVENTORY	456	654	2,000	750	674	694	715
247-55800-600	SALES TAX EXPENSE	-	-	-	-	-	-	-
247-55800-913	GENERAL FUND TRANSFER	-	-	-	-	-		
	Total:	30,140	38,815	60,500	34,435	42,561	43,838	45,153
	Total Operating Expenses:	573,474	682,684	697,181	697,464	852,470	878,007	904,310
	Total Operating Revenue:	404,141	589,360	678,521	704,100	551,203	589,700	621,400
	Total Operating Expenses:	573,474	682,684	697,181	697,464	852,470	878,007	904,310
	Total Operating Net:	(169,333)	(93,324)	(18,660)	6,636	(301,267)	(288,306)	(282,910)

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

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2026 Budget
247-49285-55	WUSD CAPITAL IMPROVE CONT	50,000	50,000	50,000	50,000	140,000	144,200	148,526
247-49295-55	GENERAL FUND CAP IMPROVE CONT	50,000	50,000	50,000	50,000		-	-
	Total Capital Revenue:	100,000	100,000	100,000	100,000	140,000	144,200	148,526

CAPITAL EXPENSES

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

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



2022-2023 Budget

Aquatic Center Special Revenue Fund-247

- 141,232.82 312,680.48

852,470 878,007

Expense Growth 3% 3% 3%

Membership Growth 1.9% 5% 5% 3%

Rate Growth 3% 3% 3% 3%

OPTION B

REVENUES								
	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2026 Budget
AQUATIC CTR-MEMBERSHIPS			850			-		
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247-41100-55	MONTHLY EFT REVENUE	1,181	669	62,032	8,000	600	600	600
247-41200-55	YOUTH MEMBERSHIP REVENUE	-	-	520	-	7,000	7,600	8,100
247-41250-55	ADULT MEMBERSHIP REVENUE	60,182	699	916	1,000	14,800	16,000	17,000
247-41300-55	SENIOR MEMBERSHIP REVENUE	432	180	3,698	1,000	9,700	10,500	11,100
247-41350-55	SILVER SNEAKERS MEMBERSHIP	10,470	14,181	20,180	20,000	19,400	21,000	22,300
247-41400-55	COUPLE MEMBERSHIP REVENUE	-	-	-	-	-	-	-
247-41500-55	COLLEGE STUDENT MEMBERSHIPS	-	-	1,493	-	-	-	-
	Total:	153,470	219,346	220,629	230,000	261,700	283,000	300,200
AQUATIC CTR-PASSES						10%	5%	3%
247-42000-55	ADULT DAY PASSES	19,860	43,428	56,651	70,000	52,000	56,200	59,600
247-42100-55	YOUTH DAY PASSES	4,630	18,777	31,888	38,000	28,100	30,400	32,300
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
	Total:	29,327	73,697	97,692	122,000	91,900	99,400	105,500
AQUATIC CTR-CLASSES						5%	5%	3%
247-43000-55	SWIM LESSONS	4,738	15,716	18,000	21,000	17,800	19,300	20,500
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
247-43300-55	WATER CLASSES	2,376	1,175	2,500	3,000	1,400	1,500	1,600
247-43350-55	MERMAID CLASSES	-	-	-	-	-	-	-
	Total:	10,443	24,560	24,500	29,000	27,600	29,900	31,800
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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
247-44105-55	J HAWKS RENTALS	1,030	583	1,000	1,000	2,100	2,400	2,500
247-44200-55	BIRTHDAY PARTIES	111	142	19,000	20,000	3,100	3,500	3,700
	Total:	5,648	3,792	27,700	29,200	13,000	14,700	15,600
AQUATIC CTR-OTHER INCOME						10%	5%	3%
247-45000-55	LIFE GUARD REIMB WHS	-	-	-	-	-	-	-
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
247-45500-55	PRO-SHOP INCOME	277	469	4,000	4,500	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
247-45700-55	STATE SALES TAX	-	-	-	-	-	-	-
	Total:	11,753	24,465	64,500	37,900	21,500	23,200	24,600
AQUATIC CTR-OTHER FIN SOURCES								
247-49275-55	TRANSFER IN	-	-	-	-			
247-49280-55	WUSD CONTRIBUTION	90,500	115,500	115,500	128,000	219,000	225,600	232,400
247-49290-55	GENERAL FUND TRANSFER	103,000	128,000	128,000	128,000	219,000	225,600	232,400
	Total:	193,500	243,500	243,500	256,000	438,000	451,200	464,800
	Total Operating Revenue:	404,141	589,360	678,521	704,100	853,703	901,400	942,500
Facility Generated Revenue		210,641	345,860	435,021	448,100	415,700	450,200	477,700

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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
247-55100-151	SOCIAL SECURITY/CITY SHARE	4,446	5,381	5,779	6,310	6,432	6,625	6,823
247-55100-152	RETIREMENT	4,436	5,381	5,591	6,594	6,728	6,929	7,137
247-55100-153	HEALTH INSURANCE	4,851	12,313	7,200	11,933	11,933	12,291	12,660
247-55100-154	HSA-HRA CONTRIBUTIONS	-	-	-	1,250	1,250	1,250	1,250
247-55100-155	WORKERS COMPENSATION	552	1,054	2,667	3,007	2,117	2,181	2,246
247-55100-156	LIFE INSURANCE	-	5	-	-	-	-	-
247-55100-158	UNEMPLOYMENT COMPENSATION	316	-	-	-	-	-	-
247-55100-211	PROFESSIONAL DEVELOPMENT	2,023	1,162	-	-	484	498	513
	Total:	86,199	111,583	108,596	127,539	129,383	133,227	137,186
WAC-FRONT DESK								
247-55150-112	WAGES/OVERTIME	-	-	-	-	-	-	-
247-55150-113	WAGES/TEMPORARY	64,883	84,507	58,356	61,952	68,712	70,773	72,897
247-55150-150	MEDICARE TAX/CITY SHARE	929	1,207	846	898	996	1,026	1,057
247-55150-151	SOCIAL SECURITY/CITY SHARE	3,973	5,161	3,618	3,841	4,260	4,388	4,520
247-55150-155	WORKERS COMPENSATION	2,448	2,384	1,810	1,921	1,470	1,514	1,560
247-55150-158	UNEMPLOYMENT COMPENSATION	1,101	-	-	-	-	-	-
	Total:	73,334	93,258	64,630	68,612	75,439	77,702	80,033
WAC-FITNESS								
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
247-55200-150	MEDICARE TAX/CITY SHARE	462	603	638	373	1,018	1,049	1,080
247-55200-151	SOCIAL SECURITY/CITY SHARE	1,975	2,579	2,727	1,593	4,353	4,483	4,618
247-55200-152	RETIREMENT	-	87	-	-	-	-	1
247-55200-155	WORKERS COMPENSATION	1,032	1,299	1,364	797	1,502	1,547	1,594
247-55200-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
	Total:	35,928	46,466	48,717	28,463	77,077	79,390	81,772
WAC-AQUATIC								
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
247-55300-150	MEDICARE TAX/CITY SHARE	1,490	1,489	2,468	2,630	3,563	3,670	3,780
247-55300-151	SOCIAL SECURITY/CITY SHARE	6,369	6,367	10,553	11,247	15,234	15,691	16,162
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
247-55300-158	UNEMPLOYMENT COMPENSATION	107	-	-	-	-	-	-
	Total:	114,456	116,124	188,500	200,897	269,770	277,863	286,199
WAC-MAINTENANCE								
247-55400-111	SALARIES/PERMANENT	3,381	12,608	-	-	4,500	4,635	4,774
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
247-55400-151	SOCIAL SECURITY/CITY SHARE	192	780	-	-	277	285	294
247-55400-152	RETIREMENT	209	817	-	-	290	299	308
247-55400-153	HEALTH INSURANCE	-	497	-	-	176	181	187
247-55400-155	WORKERS COMPENSATION	37	392	-	-	139	143	148
247-55400-156	LIFE INSURANCE	0	4	-	-	1	1	1
247-55400-250	CONTRACTED SERVICES	-	-	-	-	-	-	-
	Total:	3,865	15,354	-	-	5,448	5,611	5,780

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

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2026 Budget
CAPITAL REVENUES								
	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2026 Budget
247-49285-55	WUSD CAPITAL IMPROVE CONT	50,000	50,000	50,000	50,000	70,000	72,100	74,263
247-49295-55	GENERAL FUND CAP IMPROVE CONT	50,000	50,000	50,000	50,000	70,000	72,100	74,263
	Total Capital Revenue:	100,000	100,000	100,000	100,000	140,000	144,200	148,526
CAPITAL EXPENSES								
	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2026 Budget
247-55800-810	CAPITAL EQUIPMENT	9,990	18,275	-	-		-	-
247-55800-820	CAPITAL IMPROVEMENTS	-	-	25,000	-		-	-
	Total Capital Expenses:	9,990	18,275	25,000	-	-	-	-
	Total Capital Revenue:	100,000	100,000	100,000	100,000	140,000	144,200	148,526
	Total Capital Expenses:	9,990	18,275	25,000	-	-	-	-
	Total Capital Net:	90,010	81,725	75,000	100,000	140,000	144,200	148,526

WAFC Facility Replacement Plan
Budget Year

2024

138,033

2,622,767

			Units /					Budget Yr	Annual Funding	Accumulated	Planned	Budget
Item	Location	Material / Descr	Quantity	Unit Cost (\$)	Item Cost	Install Year	Lifespan	Age	Req't	Funding Req't	Replacement	Repl Year
Roof	19	Ballasted Rubber Membrane	9,600	15	144,000	2001	30	23	4,800	110,400	2031	
Roof	20	Ballasted Rubber Membrane	3,700	15	55,500	2001	30	23	1,850	42,550	2031	
Roof	22	Ballasted Rubber Membrane	10,000	15	150,000	2001	30	23	5,000	115,000	2031	
Roof	23	Ballasted Rubber Membrane	7,100	15	106,500	2001	30	23	3,550	81,650	2031	
Roof	24	Ballasted Rubber Membrane	5,300	15	79,500	2001	30	23	2,650	60,950	2031	
HVAC	Lap Pool	Hot Water Air Handler	1	230,000	230,000	2001	25	23	9,200	211,600	2026	
HVAC	Activity Pool	Hot Water Air Handler	1	230,000	230,000	2001	25	23	9,200	211,600	2026	
HVAC	Locker Room / Lobby / Common Areas	Gas - Forced Air	1	40,000	40,000	2001	15	23	2,667	61,333	2016	
HVAC		Gas - Forced Air	1	18,500	18,500	2022	15	2	1,233	2,467	2037	
HVAC		Hot Water Air Handler	1	50,000	50,000	2001	25	23	2,000	46,000	2026	
HVAC Controls	Mechanical Room	Integrated Control System	1	150,000	150,000	2001	30	23	5,000	115,000	2031	
Boiler 1	Mechanical Room	Gas Fired 2MM BTU	1	50,000	50,000	2018	15	6	3,333	20,000	2033	
Boiler 2	Mechanical Room	Gas Fired 2MM BTU	1	50,000	50,000	2019	15	5	3,333	16,667	2034	
Boiler 3	Mechanical Room	Gas Fired 2MM BTU	1	50,000	50,000	2001	15	23	3,333	76,667	2016	
Boiler 4	Mechanical Room	Gas Fired 2MM BTU	1	50,000	50,000	2001	15	23	3,333	76,667	2016	
Water Heater	Locker Rooms	Gas Fired 200K BTU	1	20,000	20,000	2015	15	9	1,333	12,000	2030	
Water Softener	Locker Rooms	Size?	1	10,000	10,000	2019	15	5	667	3,333	2034	
Pool Deck	Lap Pool	Tile	10,000	20	200,000	2001	30	23	6,667	153,333	2031	
Pool Liner/Floor	Lap Pool	Cement Plaster	1	100,000	100,000	2001	30	23	3,333	76,667	2031	
Pool Deck	Activity Pool	Stamped Concrete	10,000	5	50,000	2001	30	23	1,667	38,333	2031	
Tiling / Floor	Whirlpool Area	Tile / Cement Plaster	1		-	2001	30	23	-	-	2031	
Pool Liner/Floor	Activity Pool	Cement Plaster	1	100,000	100,000	2001	30	23	3,333	76,667	2031	
Tiling	Mens Locker Room	Tile	1,000	20	20,000	2001	30	23	667	15,333	2031	
Tiling	Womens Locker Room	Tile	1,000	20	20,000	2001	30	23	667		2031	
Tiling	Family Locker Room	Tile	1,300	20	26,000	2001	15	23	1,733	39,867	2016	
Lockers / Fit out	Mens Locker Room	Lockers, benches, dryers, showers, ceiling tile, etc.	1	50,000	50,000	2001	30	23	1,667	38,333	2031	
Lockers / Fit out	Womens Locker Room	Lockers, benches, dryers, showers, ceiling tile, etc.	1	50,000	50,000	2001	30	23	1,667	38,333	2031	
Lockers / Fit out	Family Locker Room	Lockers, benches, dryers, showers, ceiling tile, etc.	1	50,000	50,000	2001	30	23	1,667	38,333	2031	
Heat Exchanger	Lap Pool	Assembly, Installed	1	30,000	30,000	2001	25	23	1,200	27,600	2026	
Heat Exchanger	Activity Pool	Assembly, Installed	1	30,000	30,000	2001	25	23	1,200	27,600	2026	
Heat Exchanger	Whirlpool	Assembly, Installed	1	30,000	30,000	2001	25	23	1,200	27,600	2026	
Pool Filter	Lap Pool	Pump, Sand media, Valves, etc.	2	20,000	40,000	2001	20	23	2,000	46,000	2021	
Pool Filter	Activity Pool	Pump, Sand media, Valves, etc.	2	20,000	40,000	2001	20	23	2,000	46,000	2021	
Pool Pump	Body Slide	15 HP	1	5,000	5,000	2001	20	23	250	5,750	2021	
Pool Pump	Vortex	15 HP	1	5,000	5,000	2001	20	23	250	5,750	2021	
Pool Pump	Activity Pool	20 HP	1	8,000	8,000	2001	20	23	400	9,200	2021	
Pool Pump	Activity Pool	30 HP	1	13,000	13,000	2001	20	23	650	14,950	2021	

Budget Year

2024

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