

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
AQUATIC CTR-MEMBERSHIPS									
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	-	-	-	-	-
	Total:	153,470	219,346	220,629	230,000	261,700	283,000	300,200	318,500
AQUATIC CTR-PASSES									
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
	Total:	29,327	73,697	97,692	122,000	91,900	99,400	105,500	111,900
AQUATIC CTR-CLASSES									
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	-	-	-	-	-	-	-	-
	Total:	10,443	24,560	24,500	29,000	27,600	29,900	31,800	33,700
AQUATIC CTR-RENTALS									
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
	Total:	5,648	3,792	27,700	29,200	13,000	14,700	15,600	16,600
AQUATIC CTR-OTHER INCOME									
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	-	-	-	-	-	-	-	-
	Total:	11,753	24,465	64,500	37,900	21,500	23,200	24,600	26,100
AQUATIC CTR-OTHER FIN SOURCES									
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
	Total:	193,500	243,500	243,500	256,000	436,867	450,000	355,900	366,600
Total Operating Revenue:		404,141	589,360	678,521	704,100	852,570	900,200	833,600	873,400
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
EXPENSES									
	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
WAC- MANAGEMENT									
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
	Total:	86,199	111,583	108,596	127,539	129,383	133,227	137,186	141,266
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	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	-	-	-	-	-	-	-
	Total:	73,334	93,258	64,630	68,612	75,439	77,702	80,033	82,434
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	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	-	-	-	-	-	-	-	-
	Total:	35,928	46,466	48,717	28,463	77,077	79,390	81,772	84,227
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	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	-	-	-	-	-	-	-
	Total:	114,456	116,124	188,500	200,897	269,770	277,863	286,199	294,785
WAC-MAINTENANCE									
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	-	-	-	-	-	-	-	-
	Total:	3,865	15,354	-	-	5,448	5,611	5,780	5,953

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2026 Budget	2027 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	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	-	-	-	-	-	-	-	-
	Total:	11,251	21,563	17,238	23,298	23,518	24,224	24,950	25,699
WAC-POOL EXPENSES									
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
	Total:	42,250	37,907	40,000	39,080	41,620	42,869	32,443	33,416
WAC-UTILITIES/HVAC									
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
	Total:	176,052	201,614	169,000	175,140	187,654	193,283	79,553	81,940
WAC-OTHER EXPENSES									
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	-	-	-	-	-	-	-	-
	Total:	30,140	38,815	60,500	34,435	42,561	43,838	45,153	46,507
	Total Operating Expenses:	573,474	682,684	697,181	697,464	852,470	878,007	773,070	796,226
Total Operating Revenue:									
	Total Operating Revenue:	404,141	589,360	678,521	704,100	852,570	900,200	833,600	873,400
Total Operating Expenses:									
	Total Operating Expenses:	573,474	682,684	697,181	697,464	852,470	878,007	773,070	796,226
Total Operating Net:									
	Total Operating Net:	(169,333)	(93,324)	(18,660)	6,636	100	22,194	60,530	77,174

	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
	Total Capital Revenue:	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000

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	-	-	-	-	-
	Total Capital Expenses:	9,990	18,275	25,000	-	-	-	-	-

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