

REVENUES

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 YTD-MAY
AQUATIC CTR-MEMBERSHIPS							
247-41000-55	FAMILY MEMBERSHIP REVENUE	123,557	125,716	143,444	117,283	125,000	54,774
247-41100-55	MONTHLY EFT REVENUE	376	-	428	-	-	-
247-41200-55	YOUTH MEMBERSHIP REVENUE	17,026	10,628	22,828	12,571	12,500	7,645
247-41250-55	ADULT MEMBERSHIP REVENUE	48,333	46,413	53,807	40,068	50,000	19,800
247-41300-55	SENIOR MEMBERSHIP REVENUE	41,568	65,197	36,396	66,877	65,000	30,620
247-41350-55	SILVER SNEAKERS MEMBERSHIP	27,408	15,964	26,097	-	45,600	-
247-41400-55	COUPLE MEMBERSHIP REVENUE	-	-	-	-	-	-
247-41500-55	COLLEGE STUDENT MEMBERSHIPS	-	450	-	180	500	-
	Total:	258,269	264,368	283,000	236,979	298,600	112,838
AQUATIC CTR-PASSES							
247-42000-55	ADULT DAY PASSES	44,356	50,517	48,666	54,999	50,000	24,233
247-42100-55	YOUTH DAY PASSES	31,217	21,213	38,195	22,938	25,000	12,941
247-42200-55	FAMILY PASSES	-	-	-	-	30,000	-
247-42300-55	GROUP RATES	11,471	9,164	15,375	11,312	12,000	4,169
	Total:	87,045	80,894	102,236	89,249	117,000	41,343
AQUATIC CTR-CLASSES							
247-43000-55	SWIM LESSONS	11,923	8,804	15,854	4,977	7,500	12,264
247-43100-55	SUMMER SCHOOL SWIM LESSONS	-	-	-	-	-	-
247-43200-55	LAND FITNESS CLASSES	9,884	8,112	12,770	10,366	10,000	4,894
247-43300-55	WATER CLASSES	794	-	1,276	-	-	-
247-43350-55	WAFC PROGRAMS	-	932	-	4,464	5,000	2,793
	Total:	22,601	17,848	29,900	19,807	22,500	19,951
AQUATIC CTR-RENTALS							
247-44000-55	MEETING ROOM RENTALS	1,828	7,505	4,400	427	-	-
247-44050-55	OFFICE SPACE RENTALS	-	-	-	-	3,600	-
247-44100-55	WHITEWATER SCHOOL DIST RENTAL	709	7,595	4,400	7,500	7,500	-
247-44105-55	J HAWKS RENTALS	389	389	2,400	-	500	-
247-44200-55	BIRTHDAY PARTIES	5,771	17,863	3,500	24,674	17,500	12,619
	Total:	8,698	33,352	14,700	32,601	29,100	12,619
AQUATIC CTR-OTHER INCOME							
247-45050-55	DONATIONS	103	25	-	53	-	53
247-45100-55	GIFT CERTIFICATES	-	-	-	-	-	-
247-45400-55	CONCESSIONS STAND	11,520	10,646	13,338	14,971	14,000	8,937
247-45500-55	PRO-SHOP INCOME	303	2,106	356	2,201	1,500	1,143
247-45505-55	MISC INCOME-ONE TIME REV	44	3,606	-	148	-	-
247-45600-55	GIFT CARDS/CERTIFICATES	1,824	1,034	2,014	(115)	250	(22)
	Total:	13,794	17,417	15,708	17,257	15,750	10,111
AQUATIC CTR-OTHER FIN SOURCES							
247-49280-55	WUSD CONTRIBUTION	400,009	216,934	183,340	183,339	188,840	188,839
247-49290-55	CITY CONTRIBUTION/TRANSFER	279,759	258,767	266,530	266,530	274,526	-
247-49291-55	CITY ADDITIONAL CONTRIBUTION	-	87,998	-	90,891	-	-
	Total:	679,767	563,699	449,870	540,760	463,366	188,839
	Total Operating Revenue:	1,070,173	977,579	895,414	936,653	946,316	385,702

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 YTD-MAY
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EXPENSES

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 YTD-MAY
WAC- MANAGEMENT							
247-55100-111	SALARIES/PERMANENT	60,238	47,017	62,270	57,534	116,840	36,284
247-55100-112	WAGES/OVERTIME	-	-	-	-	-	-
247-55100-150	MEDICARE TAX/CITY SHARE	972	1,159	910	769	1,709	546
247-55100-151	SOCIAL SECURITY/CITY SHARE	4,156	2,243	3,892	3,289	7,306	2,336
247-55100-152	RETIREMENT	4,353	3,216	4,328	3,804	8,412	2,866
247-55100-153	HEALTH INSURANCE	8,217	11,081	16,252	7,696	21,954	8,271
247-55100-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	2,000	125	3,000	115
247-55100-155	WORKERS COMPENSATION	300	43	1,198	1,060	2,536	851
247-55100-156	LIFE INSURANCE	1	3	-	5	-	8
247-55100-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-
247-55100-211	PROFESSIONAL DEVELOPMENT	-	278	300	2,196	1,500	969
	Total:	78,238	65,039	91,150	76,478	163,257	52,246
WAC-FRONT DESK							
247-55150-113	WAGES/TEMPORARY	107,242	88,176	85,007	88,872	85,007	35,064
247-55150-150	MEDICARE TAX/CITY SHARE	1,551	1,272	1,233	1,285	1,233	571
247-55150-151	SOCIAL SECURITY/CITY SHARE	6,632	5,440	5,270	5,494	5,270	2,441
247-55150-152	RETIREMENT	133	8	-	471	-	27
247-55150-155	WORKERS COMPENSATION	2,003	1,648	1,635	1,214	1,845	761
247-55150-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-
	Total:	117,562	96,544	93,145	97,336	93,355	38,864
WAC-FITNESS							
247-55200-113	WAGES/TEMPORARY	-	-	-	-	-	-
247-55200-114	WAGES/PART-TIME/PERMANENT	46,066	45,127	32,240	45,339	32,240	14,894
247-55200-150	MEDICARE TAX/CITY SHARE	664	648	467	659	467	240
247-55200-151	SOCIAL SECURITY/CITY SHARE	2,838	2,769	1,999	2,818	1,999	1,028
247-55200-152	RETIREMENT	267	297	-	330	-	160
247-55200-153	HEALTH INSURANCE	513	-	-	-	-	-
247-55200-155	WORKERS COMPENSATION	967	879	620	870	700	332
247-55200-156	LIFE INSURANCE	2	1	-	1	-	0
247-55200-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	83
	Total:	51,316	49,721	35,327	50,018	35,406	16,738
WAC-AQUATIC							
247-55300-113	WAGES/TEMPORARY	10	30	-	342	-	12,299
247-55300-114	WAGES/PART-TIME/PERMANENT	157,400	275,458	311,707	305,239	284,707	106,483
247-55300-150	MEDICARE TAX/CITY SHARE	2,243	3,886	4,520	4,440	4,128	1,923
247-55300-151	SOCIAL SECURITY/CITY SHARE	9,588	16,615	19,326	18,986	17,652	8,222
247-55300-152	RETIREMENT	2,136	2,963	3,211	3,242	1,382	1,908
247-55300-153	HEALTH INSURANCE	1,052	-	-	-	-	-
247-55300-155	WORKERS COMPENSATION	3,445	5,657	5,996	6,165	6,180	2,824
247-55300-156	LIFE INSURANCE	3	5	-	5	-	2
247-55300-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-
	Total:	175,877	304,614	344,759	338,418	314,050	133,661
WAC-MAINTENANCE							
247-55400-111	SALARIES/PERMANENT	12,558	19,733	16,845	16,344	17,551	6,546
247-55400-150	MEDICARE TAX/CITY SHARE	173	272	267	248	278	114
247-55400-151	SOCIAL SECURITY/CITY SHARE	740	1,165	1,143	1,062	1,187	489
247-55400-152	RETIREMENT	846	1,343	1,171	1,142	1,259	529
247-55400-153	HEALTH INSURANCE	2,980	4,085	1,440	690	1,440	540
247-55400-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	150	75	150	75
247-55400-155	WORKERS COMPENSATION	280	416	323	332	378	156
247-55400-156	LIFE INSURANCE	2	3	13	3	13	1
247-55400-250	CONTRACTED SERVICES	1,463	6,000	-	-	-	-
	Total:	19,041	33,017	21,352	19,895	22,256	8,451

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 YTD-MAY
WAC-ADMIN EXPENSES							
247-55500-220	INSURANCE	7,416	300	300	307	313	264
247-55500-224	SOFTWARE/HARDWARE MAINTENANCE	11,472	13,199	11,091	11,203	7,461	6,175
247-55500-225	TELECOM/INTERNET/COMMUNICATIONS	4,440	4,594	4,753	4,154	3,707	1,103
247-55500-246	CLEANING & SUPPLIES	9,278	11,100	9,000	4,627	6,000	2,299
247-55500-310	FITNESS & OPERATING SUPPLIES	2,660	16,370	1,000	4,782	2,500	2,634
247-55500-320	CHAMBER DUES & EXPENSES	288	60	-	-	-	-
247-55500-650	CREDIT CARD PROCESSING FEES	90	72	153	26	50	-
247-55500-652	BANK CHARGES	-	8	12	12	20	-
247-55500-654	PERMITS & FEES	2,035	1,212	1,400	1,356	1,400	-
247-55500-656	MEMBER KEY TAGS	885	855	1,000	895	1,000	-
	Total:	38,564	47,770	28,709	27,361	22,451	12,475
WAC-POOL EXPENSES							
247-55600-310	OFFICE & OPERATING SUPPLIES	6,191	13,715	5,000	13,024	10,000	3,114
247-55600-342	WSI CLASS EXPENSE	656	-	101	316	100	(25)
247-55600-344	LIFEGUARD CLASS EXPENSE	2,087	3,212	3,000	5,034	4,000	2,510
247-55600-346	GENERAL POOL MAINTENANCE	13,126	15,507	12,000	15,908	14,400	4,600
247-55600-348	POOL EQUIPMENT	13,051	7,335	7,500	22,453	7,500	-
247-55600-350	POOL CHEMICALS	18,000	18,000	19,096	18,880	19,800	6,320
	Total:	53,110	57,770	46,697	75,615	55,800	16,518
WAC-UTILITIES/HVAC							
247-55700-221	WATER/SEWER UTILITIES	26,350	30,629	30,516	33,064	30,000	11,012
247-55700-222	ELECTRIC UTILITIES	87,824	100,401	105,000	95,849	90,000	32,945
247-55700-223	NATURAL GAS	53,879	42,580	45,000	58,371	50,000	28,545
247-55700-355	REPAIR/MAINT SUPPLIES	10,894	17,561	18,000	14,321	15,000	19,730
	Total:	178,946	191,171	198,516	201,605	185,000	92,232
WAC-OTHER EXPENSES							
247-55800-310	OFFICE & OPERATING SUPPLIES	16,686	28,157	16,700	23,402	17,000	9,494
247-55800-324	MARKETING	10,788	16,248	5,000	6,578	5,000	1,034
247-55800-341	JANITORIAL/CLEANING SUPPLIES	337	1,321	1,111	6,364	-	1,022
247-55800-342	CONCESSION SUPPLIES	9,903	7,135	8,000	8,773	8,000	5,725
247-55800-344	LAND FITNESS MAINTENANCE	-	8,097	4,300	3,680	8,000	5,294
247-55800-346	PRO-SHOP INVENTORY	185	1,417	1,700	785	1,000	490
	Total:	37,900	62,374	36,811	49,581	39,000	23,059
	Total Operating Expenses:	750,553	908,020	896,465	936,309	930,575	394,245
	Total Operating Revenue:	1,070,173	977,579	895,414	936,653	946,316	385,702
	Total Operating Expenses:	750,553	908,020	896,465	936,309	930,575	394,245
	Total Operating Net:	319,620	69,559	(1,051)	344	15,741	(8,543)