

Aquatic Center Special Revenue Fund-247

Revenues & Expenses

REVENUES

3% increase

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-NOV	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
AQUATIC CTR-MEMBERSHIPS								
247-41000-55	FAMILY MEMBERSHIP REVENUE	203,618	123,557	132,647	106,363	127,635	143,444	143,444
247-41100-55	MONTHLY EFT REVENUE	669	376	396	-	-	428	428
247-41200-55	YOUTH MEMBERSHIP REVENUE	-	17,026	21,109	8,867	10,640	22,828	22,828
247-41250-55	ADULT MEMBERSHIP REVENUE	699	48,333	49,757	39,043	46,851	53,807	53,807
247-41300-55	SENIOR MEMBERSHIP REVENUE	180	41,568	33,657	52,343	62,812	36,396	36,396
247-41350-55	SILVER SNEAKERS MEMBERSHIP	14,181	27,408	24,132	15,964	19,157	26,097	26,097
247-41400-55	COUPLE MEMBERSHIP REVENUE	-	-	-	-	-	-	-
247-41500-55	COLLEGE STUDENT MEMBERSHIPS	-	-	-	450	450	-	-
	Total:	219,346	258,269	261,700	223,029	267,545	283,000	283,000
AQUATIC CTR-PASSES								
247-42000-55	ADULT DAY PASSES	43,428	44,356	48,666	42,374	50,849	48,666	48,666
247-42100-55	YOUTH DAY PASSES	18,777	31,217	38,195	17,891	21,469	38,195	38,195
247-42200-55	SENIOR DAY PASSES	-	-	-	-	-	-	-
247-42300-55	GROUP RATES	11,491	11,471	15,375	7,988	9,585	15,375	15,375
	Total:	73,697	87,045	102,235	68,253	81,903	102,236	102,236
AQUATIC CTR-CLASSES								
247-43000-55	SWIM LESSONS	15,716	11,923	14,854	8,644	10,373	15,854	15,854
247-43100-55	SUMMER SCHOOL SWIM LESSONS	-	-	-	-	-	-	-
247-43200-55	LAND FITNESS CLASSES	7,668	9,884	11,519	6,619	7,943	12,770	12,770
247-43300-55	WATER CLASSES	1,175	794	1,227	-	-	1,276	1,276
247-43350-55	WAFC PROGRAMS	-	-	-	600	720	-	-
	Total:	24,560	22,601	27,600	15,863	19,036	29,900	29,900
AQUATIC CTR-RENTALS								
247-44000-55	MEETING ROOM RENTALS	1,991	1,828	3,900	7,505	9,006	4,400	4,400
247-44050-55	OFFICE SPACE RENTALS	-	-	-	-	-	-	-
247-44100-55	WHITWATER SCHOOL DIST RENTAL	1,075	709	3,900	7,595	9,114	4,400	4,400
247-44105-55	J HAWKS RENTALS	583	389	2,100	389	467	2,400	2,400
247-44200-55	BIRTHDAY PARTIES	142	5,771	3,100	14,514	17,416	3,500	3,500
	Total:	3,792	8,698	13,000	30,003	36,003	14,700	14,700
AQUATIC CTR-OTHER INCOME								
247-45050-55	DONATIONS	-	103	-	25	25	-	-
247-45100-55	GIFT CERTIFICATES	-	-	-	-	-	-	-
247-45400-55	CONCESSIONS STAND	20,771	11,520	13,338	9,055	10,866	13,338	13,338
247-45500-55	PRO-SHOP INCOME	469	303	356	1,798	2,158	356	356
247-45505-55	MISC INCOME-ONE TIME REV	2,500	44	-	3,514	4,140	-	-
247-45600-55	GIFT CARDS/CERTIFICATES	724	1,824	2,014	155	186	2,014	2,014
	Total:	24,465	13,794	15,708	14,547	17,374	15,708	15,708
AQUATIC CTR-OTHER FIN SOURCES								
247-49280-55	WUSD CONTRIBUTION	115,500	400,009	178,000	216,934	216,934	183,340	183,340
247-49290-55	CITY CONTRIBUTION/TRANSFER	128,000	279,759	178,000	258,767	258,767	178,000	266,530
247-49291-55	CITY ADDITIONAL CONTRIBUTION	-	-	106,973	23,000	23,000	93,363	-
	Total:	243,500	679,767	462,973	498,701	498,701	454,703	449,870
	Total Operating Revenue:	589,360	#####	883,216	850,396	920,562	900,247	895,414

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-NOV	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
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EXPENSES

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-NOV	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
WAC- MANAGEMENT								
247-55100-111	SALARIES/PERMANENT	85,028	60,238	98,216	45,478	51,410	100,425	62,270
247-55100-112	WAGES/OVERTIME	-	-	-	-	-	-	-
247-55100-150	MEDICARE TAX/CITY SHARE	1,258	972	1,529	1,149	1,299	1,563	910
247-55100-151	SOCIAL SECURITY/CITY SHARE	5,381	4,156	6,536	2,199	2,486	6,683	3,892
247-55100-152	RETIREMENT	5,381	4,353	6,777	3,164	3,577	6,777	4,328
247-55100-153	HEALTH INSURANCE	12,313	8,217	7,200	10,946	12,374	7,560	16,252
247-55100-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	-	-	-	-	2,000
247-55100-155	WORKERS COMPENSATION	1,054	300	1,930	42	48	1,930	1,198
247-55100-156	LIFE INSURANCE	5	1	-	3	3	-	-
247-55100-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
247-55100-211	PROFESSIONAL DEVELOPMENT	1,162	-	-	278	300	-	300
	Total:	111,583	78,238	122,187	63,258	71,495	124,938	91,150
WAC-FRONT DESK								
247-55150-113	WAGES/TEMPORARY	84,507	107,242	68,184	76,659	86,658	69,718	85,007
247-55150-150	MEDICARE TAX/CITY SHARE	1,207	1,551	989	1,164	1,316	1,011	1,233
247-55150-151	SOCIAL SECURITY/CITY SHARE	5,161	6,632	4,227	4,977	5,626	4,323	5,270
247-55150-152	RETIREMENT	-	133	-	8	9	-	-
247-55150-155	WORKERS COMPENSATION	2,384	2,003	1,340	1,532	1,731	1,340	1,635
247-55150-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
	Total:	93,258	117,562	74,740	84,339	95,340	76,392	93,145
WAC-FITNESS								
247-55200-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
247-55200-114	WAGES/PART-TIME/PERMANENT	41,898	46,066	65,831	39,822	45,016	67,312	32,240
247-55200-150	MEDICARE TAX/CITY SHARE	603	664	955	597	675	976	467
247-55200-151	SOCIAL SECURITY/CITY SHARE	2,579	2,838	4,081	2,551	2,884	4,173	1,999
247-55200-152	RETIREMENT	87	267	-	273	309	-	-
247-55200-153	HEALTH INSURANCE	-	513	-	-	-	-	-
247-55200-155	WORKERS COMPENSATION	1,299	967	1,294	811	917	1,294	620
247-55200-156	LIFE INSURANCE	-	2	-	1	1	-	-
247-55200-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
	Total:	46,466	51,316	72,160	44,055	49,801	73,755	35,327
WAC-AQUATIC								
247-55300-113	WAGES/TEMPORARY	-	10	-	30	34	-	-
247-55300-114	WAGES/PART-TIME/PERMANENT	103,926	157,400	252,214	239,352	270,572	257,888	311,707
247-55300-150	MEDICARE TAX/CITY SHARE	1,489	2,243	3,657	3,572	4,038	3,739	4,520
247-55300-151	SOCIAL SECURITY/CITY SHARE	6,367	9,588	15,637	15,276	17,268	15,989	19,326
247-55300-152	RETIREMENT	1,020	2,136	-	2,782	3,145	-	3,211
247-55300-153	HEALTH INSURANCE	-	1,052	-	-	-	-	-
247-55300-155	WORKERS COMPENSATION	3,183	3,445	4,957	5,195	5,872	4,957	5,996
247-55300-156	LIFE INSURANCE	-	3	-	5	5	-	-
247-55300-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
	Total:	115,984	175,877	276,465	266,212	300,935	282,574	344,759
WAC-MAINTENANCE								
247-55400-111	SALARIES/PERMANENT	12,608	12,558	12,580	17,770	20,088	12,841	16,845
247-55400-150	MEDICARE TAX/CITY SHARE	182	173	181	254	287	177	267
247-55400-151	SOCIAL SECURITY/CITY SHARE	780	740	775	1,087	1,229	757	1,143
247-55400-152	RETIREMENT	817	846	882	1,256	1,420	865	1,171
247-55400-153	HEALTH INSURANCE	497	2,980	2,866	4,085	4,618	3,047	1,440
247-55400-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	-	-	-	-	150
247-55400-155	WORKERS COMPENSATION	392	280	294	390	440	286	323
247-55400-156	LIFE INSURANCE	4	2	2	3	3	2	13
247-55400-250	CONTRACTED SERVICES	-	1,463	-	6,000	6,000	-	-
	Total:	15,279	19,041	17,580	30,845	34,085	17,975	21,352
WAC-ADMIN EXPENSES								
247-55500-220	INSURANCE	-	7,416	7,638	300	300	7,867	300
247-55500-224	SOFTWARE/HARDWARE MAINTENANC	4,483	11,472	9,567	12,663	13,814	10,123	11,091

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-NOV	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
247-55500-225	TELECOM/INTERNET/COMMUNICATIO	4,563	4,440	4,088	4,074	4,088	4,129	4,753
247-55500-246	CLEANING & SUPPLIES	8,170	9,278	8,400	9,233	12,382	8,484	9,000
247-55500-310	FITNESS & OPERATING SUPPLIES	1,616	2,660	3,300	14,130	14,964	3,333	1,000
247-55500-320	CHAMBER DUES & EXPENSES	274	288	288	60	90	291	-
247-55500-650	CREDIT CARD PROCESSING FEES	57	90	152	64	96	153	153
247-55500-652	BANK CHARGES	10	-	10	8	12	10	12
247-55500-654	PERMITS & FEES	1,005	2,035	1,050	1,212	1,400	1,061	1,400
247-55500-656	MEMBER KEY TAGS	1,386	885	1,100	855	1,000	1,111	1,000
	Total:	21,563	38,564	35,592	42,599	48,146	36,562	28,709

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-NOV	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
WAC-POOL EXPENSES								
247-55600-310	OFFICE & OPERATING SUPPLIES	1,410	6,191	3,171	10,756	11,015	3,267	5,000
247-55600-342	WSI CLASS EXPENSE	634	656	100	-	-	101	101
247-55600-344	LIFEGUARD CLASS EXPENSE	1,695	2,087	1,954	3,012	3,286	2,013	3,000
247-55600-346	GENERAL POOL MAINTENANCE	12,001	13,126	12,000	13,337	14,550	12,360	12,000
247-55600-348	POOL EQUIPMENT	4,167	13,051	5,050	7,335	8,002	5,101	7,500
247-55600-350	POOL CHEMICALS	18,000	18,000	18,540	16,500	18,000	19,096	19,096
	Total:	37,907	53,110	40,815	50,941	54,852	41,938	46,697
WAC-UTILITIES/HVAC								
247-55700-221	WATER/SEWER UTILITIES	27,529	26,350	28,280	24,938	27,205	28,563	30,516
247-55700-222	ELECTRIC UTILITIES	82,711	87,824	90,000	84,190	83,098	90,900	105,000
247-55700-223	NATURAL GAS	74,817	53,879	69,000	31,340	31,774	69,690	45,000
247-55700-355	REPAIR/MAINT SUPPLIES	16,557	10,894	19,000	16,273	17,231	19,190	18,000
	Total:	201,614	178,946	206,280	156,741	159,309	208,343	198,516
WAC-OTHER EXPENSES								
247-55800-310	OFFICE & OPERATING SUPPLIES	19,601	16,686	15,500	25,790	27,456	15,655	16,700
247-55800-324	MARKETING	5,144	10,788	8,080	4,117	27,000	8,161	5,000
247-55800-341	JANITORIAL/CLEANING SUPPLIES	1,055	337	1,100	829	905	1,111	1,111
247-55800-342	CONCESSION SUPPLIES	12,166	9,903	12,000	6,075	6,199	12,120	8,000
247-55800-344	LAND FITNESS MAINTENANCE	194	-	-	8,097	8,833	-	4,300
247-55800-346	PRO-SHOP INVENTORY	654	185	700	1,417	1,546	707	1,700
	Total:	38,815	37,900	37,380	46,325	71,939	37,754	36,811
	Total Operating Expenses:	682,470	750,553	883,199	785,315	885,902	900,229	896,465

Total Operating Revenue:	589,360	#####	883,216	850,396	920,562	900,247	895,414
Total Operating Expenses:	682,470	750,553	883,199	785,315	885,902	900,229	896,465
Total Operating Net:	(93,109)	319,620	17	65,081	34,660	18	(1,051)

CAPITAL REVENUES

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-NOV	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
247-49285-55	WUSD CAPITAL IMPROVE CONT	50,000	-	100,000	43,441	43,441	100,000	156,559
247-49295-55	GENERAL FUND CAP IMPROVE CONT	50,000	50,000	100,000	100,000	100,000	100,000	100,000
	Total Capital Revenue:	100,000	50,000	200,000	143,441	143,441	200,000	256,559

CAPITAL EXPENSES

	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-NOV	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
247-55800-810	CAPITAL EQUIPMENT	18,275	14,171	105,000	13,952	13,952	-	-
247-55800-820	CAPITAL IMPROVEMENTS	-	-	-	86,567	86,597	100,000	300,000
	Total Capital Expenses:	18,275	14,171	105,000	100,519	100,549	100,000	300,000

Total Capital Revenue:	100,000	50,000	200,000	143,441	143,441	200,000	256,559
Total Capital Expenses:	18,275	14,171	105,000	100,519	100,549	100,000	300,000
Total Capital Net:	81,725	35,829	95,000	42,921	42,891	100,000	(43,441)

247-49300-55	FUND BALANCE APPLIED	-	-	(95,017)	-	(77,552)	(100,018)	44,492
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Total WAFc Facility Net:	(11,385)	355,449	-	108,002	-	-	-
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FUND BALANCE	(425,028)	(69,578)			7,973	107,991	(36,519)
247-34300 Net Change-Increase/(Decrease)	(11,599)	355,449		108,002	77,552	100,018	(44,492)