



WAFC Fund

Expense Budget Summary

WAFC EXPENSES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD DEC	2023 ACT v BUD	
						\$	%
WAC MANAGEMENT							
247-55100-111	SALARIES/PERMANENT	68,535	85,028	96,970	60,238	(36,732)	(37.9%)
247-55100-150	MEDICARE TAX/CITY SHARE	1,040	1,258	1,476	972	(504)	(34.1%)
247-55100-151	SOCIAL SECURITY/CITY SHARE	4,446	5,381	6,310	4,156	(2,153)	(34.1%)
247-55100-152	RETIREMENT	4,436	5,381	6,594	4,353	(2,241)	(34.0%)
247-55100-153	HEALTH INSURANCE	4,851	12,313	11,933	8,217	(3,716)	(31.1%)
247-55100-154	HSA-HRA CONTRIBUTIONS	-	-	1,250	-	(1,250)	(100.0%)
247-55100-155	WORKERS COMPENSATION	552	1,054	3,007	300	(2,707)	(90.0%)
247-55100-156	LIFE INSURANCE	-	5	-	1	1	#DIV/0!
247-55100-158	UNEMPLOYMENT COMPENSATION	316	-	-	-	-	#DIV/0!
247-55100-211	PROFESSIONAL DEVELOPMENT	2,023	1,162	-	-	-	#DIV/0!
	TOTAL WAC MANAGEMENT	86,199	111,583	127,539	78,238	(49,301)	(38.7%)
FRONT DESK							
247-55150-113	WAGES/TEMPORARY	64,883	84,507	61,952	107,242	45,291	73.1%
247-55150-150	MEDICARE TAX/CITY SHARE	929	1,207	898	1,551	653	72.6%
247-55150-151	SOCIAL SECURITY/CITY SHARE	3,973	5,161	3,841	6,632	2,791	72.7%
247-55150-152	RETIREMENT	-	-	-	133	133	#DIV/0!
247-55150-155	WORKERS COMPENSATION	2,448	2,384	1,921	2,003	82	4.3%
247-55150-158	UNEMPLOYMENT COMPENSATION	1,101	-	-	-	-	#DIV/0!
	TOTAL FRONT DESK	73,334	93,258	68,612	117,562	48,950	71.3%
FITNESS							
247-55200-114	WAGES/PART-TIME/PERMANENT	32,460	41,898	25,700	46,066	20,366	79.2%
247-55200-150	MEDICARE TAX/CITY SHARE	462	603	373	664	291	78.1%
247-55200-151	SOCIAL SECURITY/CITY SHARE	1,975	2,579	1,593	2,838	1,244	78.1%

247-55200-152	RETIREMENT	-	87	-	267	267	#DIV/0!
247-55200-153	HEALTH INSURANCE	-	-	-	513	513	#DIV/0!
247-55200-155	WORKERS COMPENSATION	1,032	1,299	797	967	170	21.3%
247-55200-156	LIFE INSURANCE	-	-	-	2	2	#DIV/0!
	TOTAL FITNESS	35,928	46,466	28,463	51,316	22,853	80.3%
AQUATIC							
247-55300-112	WAGES/OVERTIME	-	139	-	-	-	#DIV/0!
247-55300-113	WAGES/TEMPORARY	-	-	-	10	10	#DIV/0!
247-55300-114	WAGES/PART-TIME/PERMANENT	102,510	103,926	181,396	157,400	(23,996)	(13.2%)
247-55300-150	MEDICARE TAX/CITY SHARE	1,490	1,489	2,630	2,243	(388)	(14.7%)
247-55300-151	SOCIAL SECURITY/CITY SHARE	6,369	6,367	11,247	9,588	(1,658)	(14.7%)
247-55300-152	RETIREMENT	-	1,020	-	2,136	2,136	#DIV/0!
247-55300-153	HEALTH INSURANCE	-	-	-	1,052	1,052	#DIV/0!
247-55300-155	WORKERS COMPENSATION	3,979	3,183	5,625	3,445	(2,180)	(38.8%)
247-55300-156	LIFE INSURANCE	-	-	-	3	3	#DIV/0!
247-55300-158	UNEMPLOYMENT COMPENSATION	107	-	-	-	-	#DIV/0!
	TOTAL AQUATIC	114,456	116,124	200,897	175,877	(25,020)	(12.5%)
MAINTENANCE							
247-55400-111	SALARIES/PERMANENT	3,381	12,608	-	12,558	12,558	#DIV/0!
247-55400-113	WAGES/TEMPORARY	-	75	-	-	-	#DIV/0!
247-55400-150	MEDICARE TAX/CITY SHARE	45	182	-	173	173	#DIV/0!
247-55400-151	SOCIAL SECURITY/CITY SHARE	192	780	-	740	740	#DIV/0!
247-55400-152	RETIREMENT	209	817	-	846	846	#DIV/0!
247-55400-153	HEALTH INSURANCE	-	497	-	2,980	2,980	#DIV/0!
247-55400-155	WORKERS COMPENSATION	37	392	-	280	280	#DIV/0!
247-55400-156		0	4	-	2		
247-55400-250	CONTRACTED SERVICES	-	-	-	1,463	1,463	#DIV/0!
	TOTAL MAINTENANCE	3,865	15,354	-	19,041	19,041	#DIV/0!
ADMIN EXPENSES							
247-55500-220	INSURANCE	-	-	-	7,416	7,416	#DIV/0!
247-55500-224	SOFTWARE/HARDWARE MAINTENANCE	1,355	4,483	8,445	11,023	2,578	30.5%
247-55500-225	TELECOM/INTERNET/COMMUNICATION	4,087	4,563	4,766	4,176	(590)	(12.4%)
247-55500-246	CLEANING & SUPPLIES	26	8,170	5,500	8,470	2,970	54.0%
247-55500-310	FITNESS & OPERATING SUPPLIES	3,843	1,616	2,000	2,570	570	28.5%

247-55500-320	CHAMBER DUES & EXPENSES	-	274	275	288	13	4.7%
247-55500-650	CREDIT CARD PROCESSING FEES	44	57	152	90	(61)	(40.3%)
247-55500-652	BANK CHARGES	7	10	10	-	(10)	(100.0%)
247-55500-654	PERMITS & FEES	1,005	1,005	1,050	2,035	985	93.8%
247-55500-656	MEMBER KEY TAGS	885	1,386	1,100	590	(510)	(46.4%)
	TOTAL ADMIN EXPENSES	11,251	21,563	23,298	36,658	13,360	57.3%
POOL EXPENSES							
247-55600-310	OFFICE & OPERATING SUPPLIES	109	1,410	250	4,029	3,779	1511.5%
247-55600-342	WSI CLASS EXPENSE	-	634	100	656	556	556.0%
247-55600-344	LIFEGUARD CLASS EXPENSE	1,663	1,695	1,500	2,087	587	39.1%
247-55600-346	GENERAL POOL MAINTENANCE	12,963	12,001	14,000	13,126	(874)	(6.2%)
247-55600-348	POOL EQUIPMENT	8,676	4,167	5,050	13,051	8,001	158.4%
247-55600-350	POOL CHEMICALS	18,840	18,000	18,180	18,000	(180)	(1.0%)
	TOTAL POOL EXPENSES	42,250	37,907	39,080	50,948	11,868	30.4%
UTILITIES/HVAC							
247-55700-221	WATER/SEWER UTILITIES	22,613	27,529	28,280	26,350	-	#DIV/0!
247-55700-222	ELECTRIC UTILITIES	74,473	82,711	80,800	80,616	(1,930)	(6.8%)
247-55700-223	NATURAL GAS	68,776	74,817	60,000	46,472	(184)	(0.2%)
247-55700-244	HVAC SUPPLIES	7,790	9,068	3,535	1,745	(13,528)	(22.5%)
247-55700-355	REPAIR/MAINT SUPPLIES	2,400	7,489	2,525	8,762	(1,790)	(50.6%)
	TOTAL UTILITIES/HVAC	176,052	201,614	175,140	163,944	6,237	247.0%
						(11,196)	(6.4%)
OTHER EXPENSES							
247-55800-310	OFFICE & OPERATING SUPPLIES	17,483	19,601	10,100	15,287	-	#DIV/0!
247-55800-324	MARKETING	5,463	5,144	8,080	10,085	5,187	51.4%
247-55800-341	JANITORIAL/CLEANING SUPPLIES	535	1,055	505	337	2,005	24.8%
247-55800-342	CONCESSION SUPPLIES	6,203	12,166	15,000	9,182	(168)	(33.4%)
247-55800-344	LAND FITNESS SPECIAL EVENTS	-	194	-	-	(5,818)	(38.8%)
247-55800-346	PRO-SHOP INVENTORY	456	654	750	-	-	#DIV/0!
247-55800-810	CAPITAL EQUIPMENT	9,990	18,275	-	14,171	(750)	(100.0%)
	TOTAL OTHER EXPENSES	40,129	57,090	34,435	49,061	14,171	#DIV/0!
						14,626	42.5%
	TOTAL WAFC EXPENSES	583,464	700,959	697,464	742,645	45,181	6.5%

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