

Aquatic Center Special Revenue Fund-247

Revenues & Expenses

REVENUES 3% increase

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
AQUATIC CTR-MEMBERSHIPS									
247-41000-55	FAMILY MEMBERSHIP REVENUE	81,205	203,618	123,557	132,647	95,388	163,522	143,444	143,444
247-41100-55	MONTHLY EFT REVENUE	1,181	669	376	396	-	-	428	428
247-41200-55	YOUTH MEMBERSHIP REVENUE	-	-	17,026	21,109	8,022	13,751	22,828	22,828
247-41250-55	ADULT MEMBERSHIP REVENUE	60,182	699	48,333	49,757	33,718	57,803	53,807	53,807
247-41300-55	SENIOR MEMBERSHIP REVENUE	432	180	41,568	33,657	47,036	80,634	36,396	36,396
247-41350-55	SILVER SNEAKERS MEMBERSHIP	10,470	14,181	27,408	24,132	15,952	27,346	26,097	26,097
247-41400-55	COUPLE MEMBERSHIP REVENUE	-	-	-	-	-	-	-	-
247-41500-55	COLLEGE STUDENT MEMBERSHIPS	-	-	-	-	450	-	-	-
	Total:	153,470	219,346	258,269	261,700	200,566	343,056	283,000	283,000
AQUATIC CTR-PASSES									
247-42000-55	ADULT DAY PASSES	19,860	43,428	44,356	48,666	40,081	68,710	48,666	48,666
247-42100-55	YOUTH DAY PASSES	4,630	18,777	31,217	38,195	17,274	29,613	38,195	38,195
247-42200-55	SENIOR DAY PASSES	-	-	-	-	-	-	-	-
247-42300-55	GROUP RATES	4,837	11,491	11,471	15,375	7,798	13,368	15,375	15,375
	Total:	29,327	73,697	87,045	102,235	65,153	111,691	102,236	102,236
AQUATIC CTR-CLASSES									
247-43000-55	SWIM LESSONS	4,738	15,716	11,923	14,854	7,599	13,027	15,854	15,854
247-43100-55	SUMMER SCHOOL SWIM LESSONS	(942)	-	-	-	-	-	-	-
247-43200-55	LAND FITNESS CLASSES	4,271	7,668	9,884	11,519	6,097	10,451	12,770	12,770
247-43300-55	WATER CLASSES	2,376	1,175	794	1,227	-	-	1,276	1,276
247-43350-55	WAFC PROGRAMS	-	-	-	-	600	1,029	-	-
	Total:	10,443	24,560	22,601	27,600	14,296	24,507	29,900	29,900
AQUATIC CTR-RENTALS									
247-44000-55	MEETING ROOM RENTALS	1,507	1,991	1,828	3,900	7,505	12,866	4,400	4,400
247-44050-55	OFFICE SPACE RENTALS	3,000	-	-	-	-	-	-	-
247-44100-55	WHITEWATER SCHOOL DIST RENTAL	-	1,075	709	3,900	7,595	13,020	4,400	4,400
247-44105-55	J HAWKS RENTALS	1,030	583	389	2,100	389	667	2,400	2,400
247-44200-55	BIRTHDAY PARTIES	111	142	5,771	3,100	12,815	21,968	3,500	3,500
	Total:	5,648	3,792	8,698	13,000	28,304	48,521	14,700	14,700
AQUATIC CTR-OTHER INCOME									
247-45050-55	DONATIONS	200	-	103	-	25	25	-	-
247-45100-55	GIFT CERTIFICATES	-	-	-	-	-	-	-	-
247-45400-55	CONCESSIONS STAND	10,669	20,771	11,520	13,338	8,421	14,435	13,338	13,338
247-45500-55	PRO-SHOP INCOME	277	469	303	356	1,698	2,910	356	356
247-45505-55	MISC INCOME-ONE TIME REV	-	2,500	44	-	3,450	5,914	-	-
247-45600-55	GIFT CARDS/CERTIFICATES	607	724	1,824	2,014	155	266	2,014	2,014
	Total:	11,753	24,465	13,794	15,708	13,748	23,550	15,708	15,708
AQUATIC CTR-OTHER FIN SOURCES									
247-49280-55	WUSD CONTRIBUTION	90,500	115,500	400,009	178,000	216,934	172,770	183,340	183,340

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
247-49290-55	CITY CONTRIBUTION/TRANSFER	103,000	128,000	279,759	178,000	178,000	258,767	178,000	266,530
247-49291-55	CITY ADDITIONAL CONTRIBUTION	-	-	-	106,973	-	-	93,363	20,000
	Total:	193,500	243,500	679,767	462,973	394,934	431,537	454,703	469,870
	Total Operating Revenue:	404,141	589,360	#####	883,216	717,001	982,862	900,247	915,414

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
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EXPENSES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
WAC- MANAGEMENT									
247-55100-111	SALARIES/PERMANENT	68,535	85,028	60,238	98,216	41,449	53,883	100,425	62,270
247-55100-112	WAGES/OVERTIME	-	-	-	-	-	-	-	-
247-55100-150	MEDICARE TAX/CITY SHARE	1,040	1,258	972	1,529	1,089	1,415	1,563	910
247-55100-151	SOCIAL SECURITY/CITY SHARE	4,446	5,381	4,156	6,536	1,941	2,523	6,683	3,892
247-55100-152	RETIREMENT	4,436	5,381	4,353	6,777	2,886	3,752	6,777	4,328
247-55100-153	HEALTH INSURANCE	4,851	12,313	8,217	7,200	12,666	16,466	7,560	16,252
247-55100-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	-	-	-	-	-	2,000
247-55100-155	WORKERS COMPENSATION	552	1,054	300	1,930	38	49	1,930	1,198
247-55100-156	LIFE INSURANCE	-	5	1	-	3	4	-	-
247-55100-158	UNEMPLOYMENT COMPENSATION	316	-	-	-	-	-	-	-
247-55100-211	PROFESSIONAL DEVELOPMENT	2,023	1,162	-	-	278	300	-	300
	Total:	86,199	111,583	78,238	122,187	60,349	78,392	124,938	91,150
WAC-FRONT DESK									
247-55150-113	WAGES/TEMPORARY	64,883	84,507	107,242	68,184	67,560	87,828	69,718	85,007
247-55150-150	MEDICARE TAX/CITY SHARE	929	1,207	1,551	989	1,032	1,342	1,011	1,233
247-55150-151	SOCIAL SECURITY/CITY SHARE	3,973	5,161	6,632	4,227	4,413	5,736	4,323	5,270
247-55150-152	RETIREMENT	-	-	133	-	8	11	-	-
247-55150-155	WORKERS COMPENSATION	2,448	2,384	2,003	1,340	1,385	1,801	1,340	1,635
247-55150-158	UNEMPLOYMENT COMPENSATION	1,101	-	-	-	-	-	-	-
	Total:	73,334	93,258	117,562	74,740	74,398	96,718	76,392	93,145
WAC-FITNESS									
247-55200-113	WAGES/TEMPORARY	-	-	-	-	-	-	-	-
247-55200-114	WAGES/PART-TIME/PERMANENT	32,460	41,898	46,066	65,831	34,037	44,249	67,312	32,240
247-55200-150	MEDICARE TAX/CITY SHARE	462	603	664	955	513	667	976	467
247-55200-151	SOCIAL SECURITY/CITY SHARE	1,975	2,579	2,838	4,081	2,192	2,850	4,173	1,999
247-55200-152	RETIREMENT	-	87	267	-	228	297	-	-
247-55200-153	HEALTH INSURANCE	-	-	513	-	-	-	-	-
247-55200-155	WORKERS COMPENSATION	1,032	1,299	967	1,294	694	903	1,294	620
247-55200-156	LIFE INSURANCE	-	-	2	-	1	1	-	-
247-55200-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-	-
	Total:	35,928	46,466	51,316	72,160	37,666	48,966	73,755	35,327
WAC-AQUATIC									
247-55300-113	WAGES/TEMPORARY	-	-	10	-	30	39	-	-
247-55300-114	WAGES/PART-TIME/PERMANENT	102,510	103,926	157,400	252,214	206,668	268,668	257,888	311,707
247-55300-150	MEDICARE TAX/CITY SHARE	1,490	1,489	2,243	3,657	3,099	4,028	3,739	4,520
247-55300-151	SOCIAL SECURITY/CITY SHARE	6,369	6,367	9,588	15,637	13,249	17,224	15,989	19,326
247-55300-152	RETIREMENT	-	1,020	2,136	-	2,614	3,398	-	3,211
247-55300-153	HEALTH INSURANCE	-	-	1,052	-	-	-	-	-
247-55300-155	WORKERS COMPENSATION	3,979	3,183	3,445	4,957	4,495	5,844	4,957	5,996
247-55300-156	LIFE INSURANCE	-	-	3	-	4	5	-	-

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
247-55300-158	UNEMPLOYMENT COMPENSATION	107	-	-	-	-	-	-	-
	Total:	114,456	115,984	175,877	276,465	230,159	299,206	282,574	344,759
WAC-MAINTENANCE									
247-55400-111	SALARIES/PERMANENT	3,381	12,608	12,558	12,580	15,826	20,574	12,841	16,845
247-55400-150	MEDICARE TAX/CITY SHARE	45	182	173	181	225	292	177	267
247-55400-151	SOCIAL SECURITY/CITY SHARE	192	780	740	775	962	1,250	757	1,143
247-55400-152	RETIREMENT	209	817	846	882	1,122	1,459	865	1,171
247-55400-153	HEALTH INSURANCE	-	497	2,980	2,866	4,621	6,008	3,047	1,440
247-55400-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	-	-	-	-	-	150
247-55400-155	WORKERS COMPENSATION	37	392	280	294	348	452	286	323
247-55400-156	LIFE INSURANCE	0	4	2	2	3	3	2	13
247-55400-250	CONTRACTED SERVICES	-	-	1,463	-	6,000	6,000	-	-
	Total:	3,865	15,279	19,041	17,580	29,107	36,039	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 MAINTENANCE	1,355	4,483	11,472	9,567	11,850	17,776	10,123	11,091
247-55500-225	TELECOM/INTERNET/COMMUNICATIONS	4,087	4,563	4,440	4,088	3,689	4,088	4,129	4,753
247-55500-246	CLEANING & SUPPLIES	26	8,170	9,278	8,400	6,941	10,411	8,484	9,000
247-55500-310	FITNESS & OPERATING SUPPLIES	3,843	1,616	2,660	3,300	13,328	19,993	3,333	1,000
247-55500-320	CHAMBER DUES & EXPENSES	-	274	288	288	-	-	291	-
247-55500-650	CREDIT CARD PROCESSING FEES	44	57	90	152	55	82	153	153
247-55500-652	BANK CHARGES	7	10	-	10	8	12	10	12
247-55500-654	PERMITS & FEES	1,005	1,005	2,035	1,050	1,212	1,400	1,061	1,400
247-55500-656	MEMBER KEY TAGS	885	1,386	885	1,100	855	1,000	1,111	1,000
	Total:	11,251	21,563	38,564	35,592	38,238	55,062	36,562	28,709

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
WAC-POOL EXPENSES									
247-55600-310	OFFICE & OPERATING SUPPLIES	109	1,410	6,191	3,171	9,682	14,523	3,267	5,000
247-55600-342	WSI CLASS EXPENSE	-	634	656	100	-	-	101	101
247-55600-344	LIFEGUARD CLASS EXPENSE	1,663	1,695	2,087	1,954	2,862	3,000	2,013	3,000
247-55600-346	GENERAL POOL MAINTENANCE	12,963	12,001	13,126	12,000	12,357	18,536	12,360	12,000
247-55600-348	POOL EQUIPMENT	8,676	4,167	13,051	5,050	7,335	8,500	5,101	7,500
247-55600-350	POOL CHEMICALS	18,840	18,000	18,000	18,540	15,000	22,500	19,096	19,096
	Total:	42,250	37,907	53,110	40,815	47,236	67,059	41,938	46,697
WAC-UTILITIES/HVAC									
247-55700-221	WATER/SEWER UTILITIES	22,613	27,529	26,350	28,280	22,682	34,023	28,563	30,516
247-55700-222	ELECTRIC UTILITIES	74,473	82,711	87,824	90,000	67,777	101,665	90,900	105,000
247-55700-223	NATURAL GAS	68,776	74,817	53,879	69,000	27,935	41,902	69,690	45,000
247-55700-355	REPAIR/MAINT SUPPLIES	10,190	16,557	10,894	19,000	14,893	17,791	19,190	18,000
	Total:	176,052	201,614	178,946	206,280	133,287	195,382	208,343	198,516
WAC-OTHER EXPENSES									
247-55800-310	OFFICE & OPERATING SUPPLIES	17,483	19,601	16,686	15,500	24,451	25,000	15,655	16,700
247-55800-324	MARKETING	5,463	5,144	10,788	8,080	3,905	27,000	8,161	5,000
247-55800-341	JANITORIAL/CLEANING SUPPLIES	535	1,055	337	1,100	789	1,184	1,111	1,111
247-55800-342	CONCESSION SUPPLIES	6,203	12,166	9,903	12,000	5,055	7,583	12,120	8,000
247-55800-344	LAND FITNESS MAINTENANCE	-	194	-	-	-	1,800	-	4,300
247-55800-346	PRO-SHOP INVENTORY	456	654	185	700	1,417	2,125	707	1,700
	Total:	30,140	38,815	37,900	37,380	35,617	64,692	37,754	36,811
	Total Operating Expenses:	573,474	682,470	750,553	883,199	686,057	941,515	900,229	896,465

	Total Operating Revenue:	404,141	589,360	#####	883,216	717,001	982,862	900,247	915,414
	Total Operating Expenses:	573,474	682,470	750,553	883,199	686,057	941,515	900,229	896,465
	Total Operating Net:	(169,333)	(93,109)	319,620	17	30,944	41,347	18	18,949

CAPITAL REVENUES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
247-49285-55	WUSD CAPITAL IMPROVE CONT	50,000	50,000	-	100,000	-	43,441	100,000	156,559
247-49295-55	GENERAL FUND CAP IMPROVE CONT	50,000	50,000	50,000	100,000	100,000	100,000	100,000	100,000
	Total Capital Revenue:	100,000	100,000	50,000	200,000	100,000	143,441	200,000	256,559

CAPITAL EXPENSES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
247-55800-810	CAPITAL EQUIPMENT	9,990	18,275	14,171	105,000	9,314	9,500	-	-
247-55800-820	CAPITAL IMPROVEMENTS	-	-	-	-	77,567	78,000	100,000	300,000
	Total Capital Expenses:	9,990	18,275	14,171	105,000	86,881	87,500	100,000	300,000

	Total Capital Revenue:	100,000	100,000	50,000	200,000	100,000	143,441	200,000	256,559
	Total Capital Expenses:	9,990	18,275	14,171	105,000	86,881	87,500	100,000	300,000
	Total Capital Net:	90,010	81,725	35,829	95,000	13,119	55,941	100,000	(43,441)

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
247-49300-55	FUND BALANCE APPLIED	-	-	-	(95,017)		(97,288)	(100,018)	24,492
	Total WAFC Facility Net:	(79,323)	(11,385)	355,449	-	44,063	-	-	-
FUND BALANCE		(413,429)	(425,028)	(69,578)			27,709	127,727	3,217
247-34300	Net Change-Increase/(Decrease)	(79,323)	(11,599)	355,449		44,063	97,288	100,018	(24,492)