



WAFC Fund

Expense Budget Summary

WAFC EXPENSES

	DESCRIPTION	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024 YTD FEB	2024 ACT v BUD	
							\$	%
WAC MANAGEMENT								
247-55100-111	SALARIES/PERMANENT	85,028	96,970	60,238	98,216	375	97,841	99.6%
247-55100-150	MEDICARE TAX/CITY SHARE	1,258	1,476	972	1,529	10	1,519	99.4%
247-55100-151	SOCIAL SECURITY/CITY SHARE	5,381	6,310	4,156	6,536	41	6,494	99.4%
247-55100-152	RETIREMENT	5,381	6,594	4,353	6,777	52	6,725	99.2%
247-55100-153	HEALTH INSURANCE	12,313	11,933	8,217	7,200	(1,091)	8,291	115.1%
247-55100-154	HSA-HRA CONTRIBUTIONS	-	1,250	-	-	-	-	-
247-55100-155	WORKERS COMPENSATION	1,054	3,007	300	1,930	-	1,930	100.0%
247-55100-156	LIFE INSURANCE	5	-	1	-	0	(0)	-
247-55100-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
247-55100-211	PROFESSIONAL DEVELOPMENT	1,162	-	-	-	-	-	-
	TOTAL WAC MANAGEMENT	111,583	127,539	78,238	122,187	(613)	122,800	100.5%
FRONT DESK								
247-55150-113	WAGES/TEMPORARY	84,507	61,952	107,242	68,184	20,437	47,747	70.0%
247-55150-150	MEDICARE TAX/CITY SHARE	1,207	898	1,551	989	349	640	64.7%
247-55150-151	SOCIAL SECURITY/CITY SHARE	5,161	3,841	6,632	4,227	1,491	2,736	64.7%
247-55150-152	RETIREMENT	-	-	133	-	3	(3)	-
247-55150-155	WORKERS COMPENSATION	2,384	1,921	2,003	1,340	502	838	62.5%
247-55150-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
	TOTAL FRONT DESK	93,258	68,612	117,562	74,740	22,782	51,958	69.5%
FITNESS								
247-55200-114	WAGES/PART-TIME/PERMANENT	41,898	25,700	46,066	65,831	11,142	54,689	83.1%
247-55200-150	MEDICARE TAX/CITY SHARE	603	373	664	955	181	774	81.1%
247-55200-151	SOCIAL SECURITY/CITY SHARE	2,579	1,593	2,838	4,081	773	3,309	81.1%
247-55200-152	RETIREMENT	87	-	267	-	76	(76)	-
247-55200-153	HEALTH INSURANCE	-	-	513	-	-	-	-

247-55200-155	WORKERS COMPENSATION	1,299	797	967	1,294	243	1,051	81.2%
247-55200-156	LIFE INSURANCE	-	-	2	-	0	(0)	-
	TOTAL FITNESS	46,466	28,463	51,316	72,160	12,414	59,746	82.8%
AQUATIC								
247-55300-112	WAGES/OVERTIME	139	-	-	-	-	-	-
247-55300-113	WAGES/TEMPORARY	-	-	10	-	-	-	-
247-55300-114	WAGES/PART-TIME/PERMANENT	103,926	181,396	157,400	252,214	51,740	200,474	79.5%
247-55300-150	MEDICARE TAX/CITY SHARE	1,489	2,630	2,243	3,657	852	2,805	76.7%
247-55300-151	SOCIAL SECURITY/CITY SHARE	6,367	11,247	9,588	15,637	3,644	11,994	76.7%
247-55300-152	RETIREMENT	1,020	-	2,136	-	733	(733)	-
247-55300-153	HEALTH INSURANCE	-	-	1,052	-	-	-	-
247-55300-155	WORKERS COMPENSATION	3,183	5,625	3,445	4,957	1,258	3,699	74.6%
247-55300-156	LIFE INSURANCE	-	-	3	-	1	(1)	-
247-55300-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
	TOTAL AQUATIC	116,124	200,897	175,877	276,465	58,228	218,237	78.9%
MAINTENANCE								
247-55400-111	SALARIES/PERMANENT	12,608	-	12,558	12,580	4,020	8,560	68.0%
247-55400-113	WAGES/TEMPORARY	75	-	-	-	-	-	-
247-55400-150	MEDICARE TAX/CITY SHARE	182	-	173	181	61	120	66.3%
247-55400-151	SOCIAL SECURITY/CITY SHARE	780	-	740	775	261	514	66.3%
247-55400-152	RETIREMENT	817	-	846	882	307	575	65.1%
247-55400-153	HEALTH INSURANCE	497	-	2,980	2,866	1,333	1,533	53.5%
247-55400-155	WORKERS COMPENSATION	392	-	280	294	95	199	67.6%
247-55400-156		4	-	2	2	1	2	68.6%
247-55400-250	CONTRACTED SERVICES	-	-	1,463	-	2,000	(2,000)	-
	TOTAL MAINTENANCE	15,354	-	19,041	17,580	8,078	9,501	54.0%
ADMIN EXPENSES								
247-55500-220	INSURANCE	-	-	7,416	7,638	300	7,338	96.1%
247-55500-224	SOFTWARE/HARDWARE MAINTENANCE	4,483	8,445	11,753	9,567	8,221	1,345	14.1%
247-55500-225	TELECOM/INTERNET/COMMUNICATION	4,563	4,766	4,440	4,088	764	3,324	81.3%
247-55500-246	CLEANING & SUPPLIES	8,170	5,500	9,278	8,400	1,874	6,526	77.7%
247-55500-310	FITNESS & OPERATING SUPPLIES	1,616	2,000	2,660	3,300	1,353	1,947	59.0%
247-55500-320	CHAMBER DUES & EXPENSES	274	275	288	288	-	288	100.0%
247-55500-650	CREDIT CARD PROCESSING FEES	57	152	90	152	17	134	88.5%
247-55500-652	BANK CHARGES	10	10	-	10	-	10	100.0%
247-55500-654	PERMITS & FEES	1,005	1,050	2,035	1,050	-	1,050	100.0%
247-55500-656	MEMBER KEY TAGS	1,386	1,100	885	1,100	-	1,100	100.0%

	TOTAL ADMIN EXPENSES	21,563	23,298	38,845	35,592	12,530	23,062	64.8%
POOL EXPENSES								
247-55600-310	OFFICE & OPERATING SUPPLIES	1,410	250	6,191	3,171	1,878	1,293	40.8%
247-55600-342	WSI CLASS EXPENSE	634	100	656	100	-	100	100.0%
247-55600-344	LIFEGUARD CLASS EXPENSE	1,695	1,500	2,087	1,954	100	1,854	94.9%
247-55600-346	GENERAL POOL MAINTENANCE	12,001	14,000	13,126	12,000	2,363	9,637	80.3%
247-55600-348	POOL EQUIPMENT	4,167	5,050	13,051	5,050	37	5,013	99.3%
247-55600-350	POOL CHEMICALS	18,000	18,180	18,000	18,540	4,500	14,040	75.7%
	TOTAL POOL EXPENSES	37,907	39,080	53,110	40,815	8,879	31,936	78.2%
UTILITIES/HVAC								
247-55700-221	WATER/SEWER UTILITIES	27,529	28,280	26,350	28,280	5,988	22,292	78.8%
247-55700-222	ELECTRIC UTILITIES	82,711	80,800	87,824	90,000	14,659	75,341	83.7%
247-55700-223	NATURAL GAS	74,817	60,000	53,879	69,000	13,575	55,425	80.3%
247-55700-244	HVAC SUPPLIES	9,068	3,535	1,750	-	4,757	(4,757)	-
247-55700-355	REPAIR/MAINT SUPPLIES	7,489	2,525	9,144	19,000	770	18,230	95.9%
	TOTAL UTILITIES/HVAC	201,614	175,140	178,946	206,280	39,749	166,531	80.7%
OTHER EXPENSES								
247-55800-310	OFFICE & OPERATING SUPPLIES	19,601	10,100	16,686	15,500	13,788	1,712	11.0%
247-55800-324	MARKETING	5,144	8,080	10,788	8,080	1,500	6,580	81.4%
247-55800-341	JANITORIAL/CLEANING SUPPLIES	1,055	505	337	1,100	142	958	87.1%
247-55800-342	CONCESSION SUPPLIES	12,166	15,000	9,903	12,000	998	11,002	91.7%
247-55800-344	LAND FITNESS SPECIAL EVENTS	194	-	-	-	-	-	-
247-55800-346	PRO-SHOP INVENTORY	654	750	185	700	64	636	90.9%
247-55800-810	CAPITAL EQUIPMENT	18,275	-	14,171	105,000	-	105,000	100.0%
247-55800-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-
247-55800-913	GENERAL FUND TRANSFER	-	-	-	-	-	-	-
	TOTAL OTHER EXPENSES	57,090	34,435	52,070	142,380	16,492	125,888	88.4%
	TOTAL WAFC EXPENSES	700,959	697,464	765,005	988,199	178,539	809,660	81.9%