



2022-2023 Budget  
 Aquatic Center Special Revenue Fund-247

- (161,267.18) 980.48

852,470 878,007

Expense Growth 3% 3% 3%

Membership Growth 1.9% 5% 5% 3%

Rate Growth 3% 3% 3% 3%

**OPTION A**

**REVENUES**

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2026 Budget
<b>AQUATIC CTR-MEMBERSHIPS</b>			850			-		
247-41000-55	FAMILY MEMBERSHIP REVENUE	81,205	203,618	131,790	200,000	210,200	227,300	241,100
247-41100-55	MONTHLY EFT REVENUE	1,181	669	62,032	8,000	600	600	600
247-41200-55	YOUTH MEMBERSHIP REVENUE	-	-	520	-	7,000	7,600	8,100
247-41250-55	ADULT MEMBERSHIP REVENUE	60,182	699	916	1,000	14,800	16,000	17,000
247-41300-55	SENIOR MEMBERSHIP REVENUE	432	180	3,698	1,000	9,700	10,500	11,100
247-41350-55	SILVER SNEAKERS MEMBERSHIP	10,470	14,181	20,180	20,000	19,400	21,000	22,300
247-41400-55	COUPLE MEMBERSHIP REVENUE	-	-	-	-	-	-	-
247-41500-55	COLLEGE STUDENT MEMBERSHIPS	-	-	1,493	-	-	-	-
	<b>Total:</b>	<b>153,470</b>	<b>219,346</b>	<b>220,629</b>	<b>230,000</b>	<b>261,700</b>	<b>283,000</b>	<b>300,200</b>
<b>AQUATIC CTR-PASSES</b>						10%	5%	3%
247-42000-55	ADULT DAY PASSES	19,860	43,428	56,651	70,000	52,000	56,200	59,600
247-42100-55	YOUTH DAY PASSES	4,630	18,777	31,888	38,000	28,100	30,400	32,300
247-42200-55	SENIOR DAY PASSES	-	-	-	-	-	-	-
247-42300-55	GROUP RATES	4,837	11,491	9,152	14,000	11,800	12,800	13,600
	<b>Total:</b>	<b>29,327</b>	<b>73,697</b>	<b>97,692</b>	<b>122,000</b>	<b>91,900</b>	<b>99,400</b>	<b>105,500</b>
<b>AQUATIC CTR-CLASSES</b>						5%	5%	3%
247-43000-55	SWIM LESSONS	4,738	15,716	18,000	21,000	17,800	19,300	20,500
247-43100-55	SUMMER SCHOOL SWIM LESSONS	(942)	-	-	-	-	-	-
247-43200-55	LAND FITNESS CLASSES	4,271	7,668	4,000	5,000	8,400	9,100	9,700
247-43300-55	WATER CLASSES	2,376	1,175	2,500	3,000	1,400	1,500	1,600
247-43350-55	MERMAID CLASSES	-	-	-	-	-	-	-
	<b>Total:</b>	<b>10,443</b>	<b>24,560</b>	<b>24,500</b>	<b>29,000</b>	<b>27,600</b>	<b>29,900</b>	<b>31,800</b>
<b>AQUATIC CTR-RENTALS</b>						250%	10%	3%
247-44000-55	MEETING ROOM RENTALS	1,507	1,991	6,500	7,000	3,900	4,400	4,700
247-44050-55	OFFICE SPACE RENTALS	3,000	-	-	-	-	-	-
247-44100-55	WHITEWATER SCHOOL DIST RENTAL	-	1,075	1,200	1,200	3,900	4,400	4,700
247-44105-55	J HAWKS RENTALS	1,030	583	1,000	1,000	2,100	2,400	2,500
247-44200-55	BIRTHDAY PARTIES	111	142	19,000	20,000	3,100	3,500	3,700
	<b>Total:</b>	<b>5,648</b>	<b>3,792</b>	<b>27,700</b>	<b>29,200</b>	<b>13,000</b>	<b>14,700</b>	<b>15,600</b>
<b>AQUATIC CTR-OTHER INCOME</b>						10%	5%	3%
247-45000-55	LIFE GUARD REIMB WHS	-	-	-	-	-	-	-
247-45050-55	DONATIONS	200	-	5,000	6,400	-	-	-
247-45100-55	GIFT CERTIFICATES	-	-	-	-	-	-	-
247-45400-55	CONCESSIONS STAND	10,669	20,771	54,000	25,000	20,100	21,700	23,000
247-45500-55	PRO-SHOP INCOME	277	469	4,000	4,500	600	600	600
247-45505-55	MISC INCOME-ONE TIME REV	-	2,500	-	-	-	-	-
247-45600-55	GIFT CARDS/CERTIFICATES	607	724	1,500	2,000	800	900	1,000
247-45700-55	STATE SALES TAX	-	-	-	-	-	-	-
	<b>Total:</b>	<b>11,753</b>	<b>24,465</b>	<b>64,500</b>	<b>37,900</b>	<b>21,500</b>	<b>23,200</b>	<b>24,600</b>
<b>AQUATIC CTR-OTHER FIN SOURCES</b>								
247-49275-55	TRANSFER IN	-	-	-	-	-	-	-
247-49280-55	WUSD CONTRIBUTION	90,500	115,500	115,500	128,000	7,500	7,700	7,900
247-49290-55	GENERAL FUND TRANSFER	103,000	128,000	128,000	128,000	128,000	131,800	135,800
	<b>Total:</b>	<b>193,500</b>	<b>243,500</b>	<b>243,500</b>	<b>256,000</b>	<b>135,500</b>	<b>139,500</b>	<b>143,700</b>
	<b>Total Operating Revenue:</b>	<b>404,141</b>	<b>589,360</b>	<b>678,521</b>	<b>704,100</b>	<b>551,203</b>	<b>589,700</b>	<b>621,400</b>
	Facility Generated Revenue	210,641	345,860	435,021	448,100	415,700	450,200	477,700

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2026 Budget
<b>EXPENSES</b>								
	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2026 Budget
<b>WAC- MANAGEMENT</b>								
247-55100-111	SALARIES/PERMANENT	68,535	85,028	86,008	96,970	98,936	101,904	104,961
247-55100-112	WAGES/OVERTIME	-	-	-	-	-	-	-
247-55100-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
247-55100-150	MEDICARE TAX/CITY SHARE	1,040	1,258	1,352	1,476	1,504	1,549	1,596
247-55100-151	SOCIAL SECURITY/CITY SHARE	4,446	5,381	5,779	6,310	6,432	6,625	6,823
247-55100-152	RETIREMENT	4,436	5,381	5,591	6,594	6,728	6,929	7,137
247-55100-153	HEALTH INSURANCE	4,851	12,313	7,200	11,933	11,933	12,291	12,660
247-55100-154	HSA-HRA CONTRIBUTIONS	-	-	-	1,250	1,250	1,250	1,250
247-55100-155	WORKERS COMPENSATION	552	1,054	2,667	3,007	2,117	2,181	2,246
247-55100-156	LIFE INSURANCE	-	5	-	-	-	-	-
247-55100-158	UNEMPLOYMENT COMPENSATION	316	-	-	-	-	-	-
247-55100-211	PROFESSIONAL DEVELOPMENT	2,023	1,162	-	-	484	498	513
	<b>Total:</b>	<b>86,199</b>	<b>111,583</b>	<b>108,596</b>	<b>127,539</b>	<b>129,383</b>	<b>133,227</b>	<b>137,186</b>
<b>WAC-FRONT DESK</b>								
247-55150-112	WAGES/OVERTIME	-	-	-	-	-	-	-
247-55150-113	WAGES/TEMPORARY	64,883	84,507	58,356	61,952	68,712	70,773	72,897
247-55150-150	MEDICARE TAX/CITY SHARE	929	1,207	846	898	996	1,026	1,057
247-55150-151	SOCIAL SECURITY/CITY SHARE	3,973	5,161	3,618	3,841	4,260	4,388	4,520
247-55150-155	WORKERS COMPENSATION	2,448	2,384	1,810	1,921	1,470	1,514	1,560
247-55150-158	UNEMPLOYMENT COMPENSATION	1,101	-	-	-	-	-	-
	<b>Total:</b>	<b>73,334</b>	<b>93,258</b>	<b>64,630</b>	<b>68,612</b>	<b>75,439</b>	<b>77,702</b>	<b>80,033</b>
<b>WAC-FITNESS</b>								
247-55200-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
247-55200-114	WAGES/PART-TIME/PERMANENT	32,460	41,898	43,988	25,700	70,205	72,311	74,480
247-55200-150	MEDICARE TAX/CITY SHARE	462	603	638	373	1,018	1,049	1,080
247-55200-151	SOCIAL SECURITY/CITY SHARE	1,975	2,579	2,727	1,593	4,353	4,483	4,618
247-55200-152	RETIREMENT	-	87	-	-	-	-	1
247-55200-155	WORKERS COMPENSATION	1,032	1,299	1,364	797	1,502	1,547	1,594
247-55200-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
	<b>Total:</b>	<b>35,928</b>	<b>46,466</b>	<b>48,717</b>	<b>28,463</b>	<b>77,077</b>	<b>79,390</b>	<b>81,772</b>
<b>WAC-AQUATIC</b>								
247-55300-112	WAGES/OVERTIME	-	139	-	-	-	-	-
247-55300-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
247-55300-114	WAGES/PART-TIME/PERMANENT	102,510	103,926	170,202	181,396	245,715	253,086	260,679
247-55300-150	MEDICARE TAX/CITY SHARE	1,490	1,489	2,468	2,630	3,563	3,670	3,780
247-55300-151	SOCIAL SECURITY/CITY SHARE	6,369	6,367	10,553	11,247	15,234	15,691	16,162
247-55300-152	RETIREMENT	-	1,020	-	-	-	-	-
247-55300-153	HEALTH INSURANCE	-	-	-	-	-	-	-
247-55300-155	WORKERS COMPENSATION	3,979	3,183	5,278	5,625	5,258	5,415	5,578
247-55300-158	UNEMPLOYMENT COMPENSATION	107	-	-	-	-	-	-
	<b>Total:</b>	<b>114,456</b>	<b>116,124</b>	<b>188,500</b>	<b>200,897</b>	<b>269,770</b>	<b>277,863</b>	<b>286,199</b>
<b>WAC-MAINTENANCE</b>								
247-55400-111	SALARIES/PERMANENT	3,381	12,608	-	-	4,500	4,635	4,774
247-55400-113	WAGES/TEMPORARY	-	75	-	-	-	-	-
247-55400-114	WAGES/PART-TIME/PERMANENT	-	-	-	-	-	-	-
247-55400-150	MEDICARE TAX/CITY SHARE	45	182	-	-	65	67	69
247-55400-151	SOCIAL SECURITY/CITY SHARE	192	780	-	-	277	285	294
247-55400-152	RETIREMENT	209	817	-	-	290	299	308
247-55400-153	HEALTH INSURANCE	-	497	-	-	176	181	187
247-55400-155	WORKERS COMPENSATION	37	392	-	-	139	143	148
247-55400-156	LIFE INSURANCE	0	4	-	-	1	1	1
247-55400-250	CONTRACTED SERVICES	-	-	-	-	-	-	-
	<b>Total:</b>	<b>3,865</b>	<b>15,354</b>	<b>-</b>	<b>-</b>	<b>5,448</b>	<b>5,611</b>	<b>5,780</b>

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2026 Budget
<b>WAC-ADMIN EXPENSES</b>								
247-55500-220	INSURANCE	-	-	-	-	-	-	-
247-55500-224	SOFTWARE/HARDWARE MAINTENANCE	1,355	4,483	4,719	8,445	4,331	4,461	4,594
247-55500-225	TELECOM/INTERNET/COMMUNICATIONS	4,087	4,563	4,668	4,766	4,516	4,651	4,791
247-55500-246	CLEANING & SUPPLIES	26	8,170	2,000	5,500	9,247	9,525	9,810
247-55500-310	FITNESS & OPERATING SUPPLIES	3,843	1,616	2,200	2,000	2,878	2,965	3,054
247-55500-312	SUPPLIES-CHECKS	-	-	-	-	-	-	-
247-55500-320	CHAMBER DUES & EXPENSES	-	274	-	275	-	-	-
247-55500-650	CREDIT CARD PROCESSING FEES	44	57	150	152	78	80	83
247-55500-652	BANK CHARGES	7	10	-	10	5	5	5
247-55500-654	PERMITS & FEES	1,005	1,005	2,500	1,050	1,035	1,066	1,098
247-55500-656	MEMBER KEY TAGS	885	1,386	1,000	1,100	1,428	1,471	1,515
247-55500-658	FAMILY PARTNERSHIP PAYOUTS	-	-	-	-	-	-	-
	<b>Total:</b>	<b>11,251</b>	<b>21,563</b>	<b>17,238</b>	<b>23,298</b>	<b>23,518</b>	<b>24,224</b>	<b>24,950</b>
<b>WAC-POOL EXPENSES</b>								
247-55600-310	OFFICE & OPERATING SUPPLIES	109	1,410	-	250	3,171	3,267	3,365
247-55600-342	WSI CLASS EXPENSE	-	634	-	100	653	673	693
247-55600-344	LIFEGUARD CLASS EXPENSE	1,663	1,695	1,000	1,500	1,954	2,013	2,073
247-55600-346	GENERAL POOL MAINTENANCE	12,963	12,001	16,000	14,000	12,000	12,360	12,731
247-55600-348	POOL EQUIPMENT	8,676	4,167	5,000	5,050	5,302	5,461	5,625
247-55600-350	POOL CHEMICALS	18,840	18,000	18,000	18,180	18,540	19,096	19,669
	<b>Total:</b>	<b>42,250</b>	<b>37,907</b>	<b>40,000</b>	<b>39,080</b>	<b>41,620</b>	<b>42,869</b>	<b>44,155</b>
<b>WAC-UTILITIES/HVAC</b>								
247-55700-221	WATER/SEWER UTILITIES	22,613	27,529	28,000	28,280	26,235	27,022	27,833
247-55700-222	ELECTRIC UTILITIES	74,473	82,711	80,000	80,800	79,595	81,983	84,443
247-55700-223	NATURAL GAS	68,776	74,817	55,000	60,000	62,965	64,854	66,799
247-55700-244	HVAC SUPPLIES	7,790	9,068	3,500	3,535	8,995	9,265	9,543
247-55700-355	REPAIR/MAINT SUPPLIES	2,400	7,489	2,500	2,525	9,864	10,160	10,465
	<b>Total:</b>	<b>176,052</b>	<b>201,614</b>	<b>169,000</b>	<b>175,140</b>	<b>187,654</b>	<b>193,283</b>	<b>199,082</b>
<b>WAC-OTHER EXPENSES</b>								
247-55800-310	OFFICE & OPERATING SUPPLIES	17,483	19,601	10,000	10,100	20,846	21,472	22,116
247-55800-324	MARKETING	5,463	5,144	8,000	8,080	8,000	8,240	8,487
247-55800-341	JANITORIAL/CLEANING SUPPLIES	535	1,055	500	505	1,087	1,119	1,153
247-55800-342	CONCESSION SUPPLIES	6,203	12,166	40,000	15,000	11,754	12,106	12,470
247-55800-344	LAND FITNESS SPECIAL EVENTS	-	194	-	-	200	206	212
247-55800-346	PRO-SHOP INVENTORY	456	654	2,000	750	674	694	715
247-55800-600	SALES TAX EXPENSE	-	-	-	-	-	-	-
247-55800-913	GENERAL FUND TRANSFER	-	-	-	-	-	-	-
	<b>Total:</b>	<b>30,140</b>	<b>38,815</b>	<b>60,500</b>	<b>34,435</b>	<b>42,561</b>	<b>43,838</b>	<b>45,153</b>
	<b>Total Operating Expenses:</b>	<b>573,474</b>	<b>682,684</b>	<b>697,181</b>	<b>697,464</b>	<b>852,470</b>	<b>878,007</b>	<b>904,310</b>
	<b>Total Operating Revenue:</b>	<b>404,141</b>	<b>589,360</b>	<b>678,521</b>	<b>704,100</b>	<b>551,203</b>	<b>589,700</b>	<b>621,400</b>
	<b>Total Operating Expenses:</b>	<b>573,474</b>	<b>682,684</b>	<b>697,181</b>	<b>697,464</b>	<b>852,470</b>	<b>878,007</b>	<b>904,310</b>
	<b>Total Operating Net:</b>	<b>(169,333)</b>	<b>(93,324)</b>	<b>(18,660)</b>	<b>6,636</b>	<b>(301,267)</b>	<b>(288,306)</b>	<b>(282,910)</b>

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2026 Budget
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**CAPITAL REVENUES**

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2026 Budget
247-49285-55	WUSD CAPITAL IMPROVE CONT	50,000	50,000	50,000	50,000	140,000	144,200	148,526
247-49295-55	GENERAL FUND CAP IMPROVE CONT	50,000	50,000	50,000	50,000	-	-	-
	<b>Total Capital Revenue:</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>140,000</b>	<b>144,200</b>	<b>148,526</b>

**CAPITAL EXPENSES**

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2026 Budget
247-55800-810	CAPITAL EQUIPMENT	9,990	18,275	-	-	-	-	-
247-55800-820	CAPITAL IMPROVEMENTS	-	-	25,000	-	-	-	-
	<b>Total Capital Expenses:</b>	<b>9,990</b>	<b>18,275</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

	<b>Total Capital Revenue:</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>140,000</b>	<b>144,200</b>	<b>148,526</b>
	<b>Total Capital Expenses:</b>	<b>9,990</b>	<b>18,275</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Capital Net:</b>	<b>90,010</b>	<b>81,725</b>	<b>75,000</b>	<b>100,000</b>	<b>140,000</b>	<b>144,200</b>	<b>148,526</b>



**2022-2023 Budget**  
**Aquatic Center Special Revenue Fund-247**

- 141,232.82 312,680.48

852,470 878,007

Expense Growth 3% 3% 3%

Membership Growth 1.9% 5% 5% 3%

Rate Growth 3% 3% 3% 3%

**OPTION B**

**REVENUES**

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2026 Budget
<b>AQUATIC CTR-MEMBERSHIPS</b>			850			-		
247-41000-55	FAMILY MEMBERSHIP REVENUE	81,205	203,618	131,790	200,000	210,200	227,300	241,100
247-41100-55	MONTHLY EFT REVENUE	1,181	669	62,032	8,000	600	600	600
247-41200-55	YOUTH MEMBERSHIP REVENUE	-	-	520	-	7,000	7,600	8,100
247-41250-55	ADULT MEMBERSHIP REVENUE	60,182	699	916	1,000	14,800	16,000	17,000
247-41300-55	SENIOR MEMBERSHIP REVENUE	432	180	3,698	1,000	9,700	10,500	11,100
247-41350-55	SILVER SNEAKERS MEMBERSHIP	10,470	14,181	20,180	20,000	19,400	21,000	22,300
247-41400-55	COUPLE MEMBERSHIP REVENUE	-	-	-	-	-	-	-
247-41500-55	COLLEGE STUDENT MEMBERSHIPS	-	-	1,493	-	-	-	-
	<b>Total:</b>	<b>153,470</b>	<b>219,346</b>	<b>220,629</b>	<b>230,000</b>	<b>261,700</b>	<b>283,000</b>	<b>300,200</b>
<b>AQUATIC CTR-PASSES</b>						10%	5%	3%
247-42000-55	ADULT DAY PASSES	19,860	43,428	56,651	70,000	52,000	56,200	59,600
247-42100-55	YOUTH DAY PASSES	4,630	18,777	31,888	38,000	28,100	30,400	32,300
247-42200-55	SENIOR DAY PASSES	-	-	-	-	-	-	-
247-42300-55	GROUP RATES	4,837	11,491	9,152	14,000	11,800	12,800	13,600
	<b>Total:</b>	<b>29,327</b>	<b>73,697</b>	<b>97,692</b>	<b>122,000</b>	<b>91,900</b>	<b>99,400</b>	<b>105,500</b>
<b>AQUATIC CTR-CLASSES</b>						5%	5%	3%
247-43000-55	SWIM LESSONS	4,738	15,716	18,000	21,000	17,800	19,300	20,500
247-43100-55	SUMMER SCHOOL SWIM LESSONS	(942)	-	-	-	-	-	-
247-43200-55	LAND FITNESS CLASSES	4,271	7,668	4,000	5,000	8,400	9,100	9,700
247-43300-55	WATER CLASSES	2,376	1,175	2,500	3,000	1,400	1,500	1,600
247-43350-55	MERMAID CLASSES	-	-	-	-	-	-	-
	<b>Total:</b>	<b>10,443</b>	<b>24,560</b>	<b>24,500</b>	<b>29,000</b>	<b>27,600</b>	<b>29,900</b>	<b>31,800</b>
<b>AQUATIC CTR-RENTALS</b>						250%	10%	3%
247-44000-55	MEETING ROOM RENTALS	1,507	1,991	6,500	7,000	3,900	4,400	4,700
247-44050-55	OFFICE SPACE RENTALS	3,000	-	-	-	-	-	-
247-44100-55	WHITEWATER SCHOOL DIST RENTAL	-	1,075	1,200	1,200	3,900	4,400	4,700
247-44105-55	J HAWKS RENTALS	1,030	583	1,000	1,000	2,100	2,400	2,500
247-44200-55	BIRTHDAY PARTIES	111	142	19,000	20,000	3,100	3,500	3,700
	<b>Total:</b>	<b>5,648</b>	<b>3,792</b>	<b>27,700</b>	<b>29,200</b>	<b>13,000</b>	<b>14,700</b>	<b>15,600</b>
<b>AQUATIC CTR-OTHER INCOME</b>						10%	5%	3%
247-45000-55	LIFE GUARD REIMB WHS	-	-	-	-	-	-	-
247-45050-55	DONATIONS	200	-	5,000	6,400	-	-	-
247-45100-55	GIFT CERTIFICATES	-	-	-	-	-	-	-
247-45400-55	CONCESSIONS STAND	10,669	20,771	54,000	25,000	20,100	21,700	23,000
247-45500-55	PRO-SHOP INCOME	277	469	4,000	4,500	600	600	600
247-45505-55	MISC INCOME-ONE TIME REV	-	2,500	-	-	-	-	-
247-45600-55	GIFT CARDS/CERTIFICATES	607	724	1,500	2,000	800	900	1,000
247-45700-55	STATE SALES TAX	-	-	-	-	-	-	-
	<b>Total:</b>	<b>11,753</b>	<b>24,465</b>	<b>64,500</b>	<b>37,900</b>	<b>21,500</b>	<b>23,200</b>	<b>24,600</b>
<b>AQUATIC CTR-OTHER FIN SOURCES</b>								
247-49275-55	TRANSFER IN	-	-	-	-	-	-	-
247-49280-55	WUSD CONTRIBUTION	90,500	115,500	115,500	128,000	219,000	225,600	232,400
247-49290-55	GENERAL FUND TRANSFER	103,000	128,000	128,000	128,000	219,000	225,600	232,400
	<b>Total:</b>	<b>193,500</b>	<b>243,500</b>	<b>243,500</b>	<b>256,000</b>	<b>438,000</b>	<b>451,200</b>	<b>464,800</b>
	<b>Total Operating Revenue:</b>	<b>404,141</b>	<b>589,360</b>	<b>678,521</b>	<b>704,100</b>	<b>853,703</b>	<b>901,400</b>	<b>942,500</b>

Facility Generated Revenue 210,641 345,860 435,021 448,100 415,700 450,200 477,700

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2026 Budget
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**EXPENSES**

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2025 Budget
<b>WAC- MANAGEMENT</b>								
247-55100-111	SALARIES/PERMANENT	68,535	85,028	86,008	96,970	98,936	101,904	104,961
247-55100-112	WAGES/OVERTIME	-	-	-	-	-	-	-
247-55100-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
247-55100-150	MEDICARE TAX/CITY SHARE	1,040	1,258	1,352	1,476	1,504	1,549	1,596
247-55100-151	SOCIAL SECURITY/CITY SHARE	4,446	5,381	5,779	6,310	6,432	6,625	6,823
247-55100-152	RETIREMENT	4,436	5,381	5,591	6,594	6,728	6,929	7,137
247-55100-153	HEALTH INSURANCE	4,851	12,313	7,200	11,933	11,933	12,291	12,660
247-55100-154	HSA-HRA CONTRIBUTIONS	-	-	-	1,250	1,250	1,250	1,250
247-55100-155	WORKERS COMPENSATION	552	1,054	2,667	3,007	2,117	2,181	2,246
247-55100-156	LIFE INSURANCE	-	5	-	-	-	-	-
247-55100-158	UNEMPLOYMENT COMPENSATION	316	-	-	-	-	-	-
247-55100-211	PROFESSIONAL DEVELOPMENT	2,023	1,162	-	-	484	498	513
	<b>Total:</b>	<b>86,199</b>	<b>111,583</b>	<b>108,596</b>	<b>127,539</b>	<b>129,383</b>	<b>133,227</b>	<b>137,186</b>
<b>WAC-FRONT DESK</b>								
247-55150-112	WAGES/OVERTIME	-	-	-	-	-	-	-
247-55150-113	WAGES/TEMPORARY	64,883	84,507	58,356	61,952	68,712	70,773	72,897
247-55150-150	MEDICARE TAX/CITY SHARE	929	1,207	846	898	996	1,026	1,057
247-55150-151	SOCIAL SECURITY/CITY SHARE	3,973	5,161	3,618	3,841	4,260	4,388	4,520
247-55150-155	WORKERS COMPENSATION	2,448	2,384	1,810	1,921	1,470	1,514	1,560
247-55150-158	UNEMPLOYMENT COMPENSATION	1,101	-	-	-	-	-	-
	<b>Total:</b>	<b>73,334</b>	<b>93,258</b>	<b>64,630</b>	<b>68,612</b>	<b>75,439</b>	<b>77,702</b>	<b>80,033</b>
<b>WAC-FITNESS</b>								
247-55200-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
247-55200-114	WAGES/PART-TIME/PERMANENT	32,460	41,898	43,988	25,700	70,205	72,311	74,480
247-55200-150	MEDICARE TAX/CITY SHARE	462	603	638	373	1,018	1,049	1,080
247-55200-151	SOCIAL SECURITY/CITY SHARE	1,975	2,579	2,727	1,593	4,353	4,483	4,618
247-55200-152	RETIREMENT	-	87	-	-	-	-	1
247-55200-155	WORKERS COMPENSATION	1,032	1,299	1,364	797	1,502	1,547	1,594
247-55200-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
	<b>Total:</b>	<b>35,928</b>	<b>46,466</b>	<b>48,717</b>	<b>28,463</b>	<b>77,077</b>	<b>79,390</b>	<b>81,772</b>
<b>WAC-AQUATIC</b>								
247-55300-112	WAGES/OVERTIME	-	139	-	-	-	-	-
247-55300-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
247-55300-114	WAGES/PART-TIME/PERMANENT	102,510	103,926	170,202	181,396	245,715	253,086	260,679
247-55300-150	MEDICARE TAX/CITY SHARE	1,490	1,489	2,468	2,630	3,563	3,670	3,780
247-55300-151	SOCIAL SECURITY/CITY SHARE	6,369	6,367	10,553	11,247	15,234	15,691	16,162
247-55300-152	RETIREMENT	-	1,020	-	-	-	-	-
247-55300-153	HEALTH INSURANCE	-	-	-	-	-	-	-
247-55300-155	WORKERS COMPENSATION	3,979	3,183	5,278	5,625	5,258	5,415	5,578
247-55300-158	UNEMPLOYMENT COMPENSATION	107	-	-	-	-	-	-
	<b>Total:</b>	<b>114,456</b>	<b>116,124</b>	<b>188,500</b>	<b>200,897</b>	<b>269,770</b>	<b>277,863</b>	<b>286,199</b>
<b>WAC-MAINTENANCE</b>								
247-55400-111	SALARIES/PERMANENT	3,381	12,608	-	-	4,500	4,635	4,774
247-55400-113	WAGES/TEMPORARY	-	75	-	-	-	-	-
247-55400-114	WAGES/PART-TIME/PERMANENT	-	-	-	-	-	-	-
247-55400-150	MEDICARE TAX/CITY SHARE	45	182	-	-	65	67	69
247-55400-151	SOCIAL SECURITY/CITY SHARE	192	780	-	-	277	285	294
247-55400-152	RETIREMENT	209	817	-	-	290	299	308
247-55400-153	HEALTH INSURANCE	-	497	-	-	176	181	187
247-55400-155	WORKERS COMPENSATION	37	392	-	-	139	143	148
247-55400-156	LIFE INSURANCE	0	4	-	-	1	1	1
247-55400-250	CONTRACTED SERVICES	-	-	-	-	-	-	-
	<b>Total:</b>	<b>3,865</b>	<b>15,354</b>	<b>-</b>	<b>-</b>	<b>5,448</b>	<b>5,611</b>	<b>5,780</b>

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2026 Budget
<b>WAC-ADMIN EXPENSES</b>								
247-55500-220	INSURANCE	-	-	-	-	-	-	-
247-55500-224	SOFTWARE/HARDWARE MAINTENANCE	1,355	4,483	4,719	8,445	4,331	4,461	4,594
247-55500-225	TELECOM/INTERNET/COMMUNICATIONS	4,087	4,563	4,668	4,766	4,516	4,651	4,791
247-55500-246	CLEANING & SUPPLIES	26	8,170	2,000	5,500	9,247	9,525	9,810
247-55500-310	FITNESS & OPERATING SUPPLIES	3,843	1,616	2,200	2,000	2,878	2,965	3,054
247-55500-312	SUPPLIES-CHECKS	-	-	-	-	-	-	-
247-55500-320	CHAMBER DUES & EXPENSES	-	274	-	275	-	-	-
247-55500-650	CREDIT CARD PROCESSING FEES	44	57	150	152	78	80	83
247-55500-652	BANK CHARGES	7	10	-	10	5	5	5
247-55500-654	PERMITS & FEES	1,005	1,005	2,500	1,050	1,035	1,066	1,098
247-55500-656	MEMBER KEY TAGS	885	1,386	1,000	1,100	1,428	1,471	1,515
247-55500-658	FAMILY PARTNERSHIP PAYOUTS	-	-	-	-	-	-	-
	<b>Total:</b>	<b>11,251</b>	<b>21,563</b>	<b>17,238</b>	<b>23,298</b>	<b>23,518</b>	<b>24,224</b>	<b>24,950</b>
<b>WAC-POOL EXPENSES</b>								
247-55600-310	OFFICE & OPERATING SUPPLIES	109	1,410	-	250	3,171	3,267	3,365
247-55600-342	WSI CLASS EXPENSE	-	634	-	100	653	673	693
247-55600-344	LIFEGUARD CLASS EXPENSE	1,663	1,695	1,000	1,500	1,954	2,013	2,073
247-55600-346	GENERAL POOL MAINTENANCE	12,963	12,001	16,000	14,000	12,000	12,360	12,731
247-55600-348	POOL EQUIPMENT	8,676	4,167	5,000	5,050	5,302	5,461	5,625
247-55600-350	POOL CHEMICALS	18,840	18,000	18,000	18,180	18,540	19,096	19,669
	<b>Total:</b>	<b>42,250</b>	<b>37,907</b>	<b>40,000</b>	<b>39,080</b>	<b>41,620</b>	<b>42,869</b>	<b>44,155</b>
<b>WAC-UTILITIES/HVAC</b>								
247-55700-221	WATER/SEWER UTILITIES	22,613	27,529	28,000	28,280	26,235	27,022	27,833
247-55700-222	ELECTRIC UTILITIES	74,473	82,711	80,000	80,800	79,595	81,983	84,443
247-55700-223	NATURAL GAS	68,776	74,817	55,000	60,000	62,965	64,854	66,799
247-55700-244	HVAC SUPPLIES	7,790	9,068	3,500	3,535	8,995	9,265	9,543
247-55700-355	REPAIR/MAINT SUPPLIES	2,400	7,489	2,500	2,525	9,864	10,160	10,465
	<b>Total:</b>	<b>176,052</b>	<b>201,614</b>	<b>169,000</b>	<b>175,140</b>	<b>187,654</b>	<b>193,283</b>	<b>199,082</b>
<b>WAC-OTHER EXPENSES</b>								
247-55800-310	OFFICE & OPERATING SUPPLIES	17,483	19,601	10,000	10,100	20,846	21,472	22,116
247-55800-324	MARKETING	5,463	5,144	8,000	8,080	8,000	8,240	8,487
247-55800-341	JANITORIAL/CLEANING SUPPLIES	535	1,055	500	505	1,087	1,119	1,153
247-55800-342	CONCESSION SUPPLIES	6,203	12,166	40,000	15,000	11,754	12,106	12,470
247-55800-344	LAND FITNESS SPECIAL EVENTS	-	194	-	-	200	206	212
247-55800-346	PRO-SHOP INVENTORY	456	654	2,000	750	674	694	715
247-55800-600	SALES TAX EXPENSE	-	-	-	-	-	-	-
247-55800-913	GENERAL FUND TRANSFER	-	-	-	-	-	-	-
	<b>Total:</b>	<b>30,140</b>	<b>38,815</b>	<b>60,500</b>	<b>34,435</b>	<b>42,561</b>	<b>43,838</b>	<b>45,153</b>
	<b>Total Operating Expenses:</b>	<b>573,474</b>	<b>682,684</b>	<b>697,181</b>	<b>697,464</b>	<b>852,470</b>	<b>878,007</b>	<b>904,310</b>
	<b>Total Operating Revenue:</b>	<b>404,141</b>	<b>589,360</b>	<b>678,521</b>	<b>704,100</b>	<b>853,703</b>	<b>901,400</b>	<b>942,500</b>
	<b>Total Operating Expenses:</b>	<b>573,474</b>	<b>682,684</b>	<b>697,181</b>	<b>697,464</b>	<b>852,470</b>	<b>878,007</b>	<b>904,310</b>
	<b>Total Operating Net:</b>	<b>(169,333)</b>	<b>(93,324)</b>	<b>(18,660)</b>	<b>6,636</b>	<b>1,233</b>	<b>23,394</b>	<b>38,190</b>

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2026 Budget
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**CAPITAL REVENUES**

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2026 Budget
247-49285-55	WUSD CAPITAL IMPROVE CONT	50,000	50,000	50,000	50,000	70,000	72,100	74,263
247-49295-55	GENERAL FUND CAP IMPROVE CONT	50,000	50,000	50,000	50,000	70,000	72,100	74,263
	<b>Total Capital Revenue:</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>140,000</b>	<b>144,200</b>	<b>148,526</b>

**CAPITAL EXPENSES**

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 BUDGET	2023 Revised Budget	2024 Budget	2025 Budget	2026 Budget
247-55800-810	CAPITAL EQUIPMENT	9,990	18,275	-	-	-	-	-
247-55800-820	CAPITAL IMPROVEMENTS	-	-	25,000	-	-	-	-
	<b>Total Capital Expenses:</b>	<b>9,990</b>	<b>18,275</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

	<b>Total Capital Revenue:</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>140,000</b>	<b>144,200</b>	<b>148,526</b>
	<b>Total Capital Expenses:</b>	<b>9,990</b>	<b>18,275</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Capital Net:</b>	<b>90,010</b>	<b>81,725</b>	<b>75,000</b>	<b>100,000</b>	<b>140,000</b>	<b>144,200</b>	<b>148,526</b>