



**MADRAS AQUATIC CENTER  
RECREATION DISTRICT**

**BUDGET 2019-20**

**APPROVED:  
JUNE 26, 2019**



**Budget Committee  
Regular Meeting**

**Monday May 29, 2019 5:30 pm**

**Madras Aquatic Center  
1195 SE Kemper Way  
Madras, Oregon 97741**

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- I. CALL TO ORDER**
- II. ROLL CALL**
- III. ADJUSTMENTS TO THE AGENDA**
- IV. CONSENT AGENDA**
  - A. Approval of Minutes  
Budget Meeting May 21, 2019
- V. REVIEW FINAL CHANGES**
- VI. AUDIENCE PARTICIPATION**

*Speakers are limited to five minutes, excluding questions from the Board*
- VII. ADJOURNMENT**

Pursuant to ORS 192.640, this notice includes a list of the principal subjects anticipated to be considered or discussed at the above-referenced meeting. This notice does not limit the ability of the board to consider or discuss additional subjects. This meeting is subject to cancellation without notice. The public will not be permitted to attend the executive sessions; provided, however, representatives of the news media and designated staff will be allowed to attend the executive sessions. Representatives of the news media are specifically directed not to report on any of the deliberations during the executive sessions, except to state the general subject of the executive sessions as previously announced. No decision will be made in the executive sessions. The regular meeting is open to the public and interested citizens are invited to attend.

The meeting location is accessible to persons with disabilities. A request for an interpreter for the hearing impaired or for other accommodations for persons with disabilities should be made at least 48 hours before the meeting by calling Michelle (541-475-4253) from 8:00 am. to 5:00 pm., Monday through Friday, to arrange this service.



## MAC Recreation District

1195 SE Kemper Way, Madras, OR 97741

541.475.4253 • www.macaquatic.com

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### MACRD: Budget Message 2019-20 Fiscal Year May 20, 2019

As the MACRD prepares for the 2019-20 fiscal year it faces the continued challenges of having to utilize operating funds to cover major capital improvement projects and the fallout from the period of adjustment after the termination of the last Executive Director. The MACRD has had seven or eight Executive Directors in 13 years. Not a good sign of stability or a sustainable operating model. As a result, the "business" side of the MACRD has never matched the operating requirements of the facility. We are in the process of working through all of the current challenges we face and are very encouraged by the growth of our programs and revenues.

This budget process has been enhanced through the services of a few of the talented people living in Madras who volunteered to serve. Very difficult questions were raised and discussed. The allocation of resources is usually the primary focus of the users and the state of our physical plant a major focus of the administration. Let's start with a review of capital projects, debt service and upcoming renovations.

Taking a very quick look at some of our major projects, the addition of a 400k 15 year loan for the energy project, (36.9k per month), was incurred in 2016-17. The costs of the new boilers and a few smaller projects, which created cash flow shortfalls during the 2017-18 fiscal year, have been completed and now under regular maintenance schedules. The financial impact of these projects forced the MACRD to borrow some operating capital from the bank. This is a totally accepted business practice, especially for "seasonal" attractions.

For the past 2 1/2 years, the bathroom remodel project has been placed on hold due to a lack of funding. During this period of time, water has been escaping into the infrastructures because of the deterioration of the panels and other safeguards. This is a very serious issues in maintaining the integrity of the infrastructure. Without our attempts to mitigate this program, additional deterioration will occur further complicating a long term fix. During the upcoming Fiscal Year 2019-20 we will be adding another 250k loan with the County to cover the bathroom remodels. This loan will increase our annual debt service by another 54k per year for five years.

The County Officials have been willing to step up and loan the MACRD the resources required to begin to solve this issue. We are grateful for their support. If we don't stop the

water's access into the interior structure, we can only expect greater costs in maintaining the facility.

In 2015, the MACRD Board adopted a "Cost Recovery Plan" designed to place the district on stronger financial footing through an innovative pricing plan. Had this program been implemented over a transitional period of time, the MACRD would be in an overall stronger financial position. The Cost Recovery Plan is the document that defines in numeric terms, the distribution of resources based on event type. This took into account the original bond commitment to underwrite aquatic programs at a higher rate than all others and set the parameters for "out of water" program growth.

On the administrative side of the organization, we are focused on the repairing the basic business structure so that we operate within the law and guidelines of all Recreational Districts. We want to capitalize on the positive trends from this fiscal year, the increase in participation which is up 15%; record revenue months in December and March, proceeds from the implementation of a new advertising and sponsorship program and to restart our grant submissions. New program ideas for both in water and out of water are being consider, along with the long term support required to operate these options. We plan on engaging the Community with an updated planning process.

Although this is a very conservative budget, it still offers the opportunity for new programs as we go forward. Success is defined as follows, "our ability to deliver on the promises made during the three public funding measures". To ensure the delivery of those services in a safe facility and through prudent operational guidelines. To ensure that these activities are fiscally sustainable over time which will allow for the ongoing development of the entire District.

Without the community, there is no MACRD. Without the MACRD, there are much fewer activities. Together we will grow our District to support the goals of this community and ensure the long term operation of the District.

Sincerely

Jim Weyermann  
Executive Director: MACRD

RESOLUTION NO. 19-03

**A RESOLUTION OF THE MADRAS AQUATIC CENTER RECREATION DISTRICT ADOPTING THE BUDGET;  
MAKING APPROPRIATIONS; IMPOSING TAXES; AND CATEGORIZING THE TAXES.**

WHEREAS, the Madras Aquatic Center Recreation District ("District") is a special district formed under the provision or ORS Chapter 266; and

WHEREAS, District has prepared a budget for fiscal year 2019/2020, commencing July 1, 2019; and

WHEREAS, District's budget committee (the "Budget Committee") adopted the proposed budget at its duly noticed meeting on April 8, 2019, and recommended the budget to District's board of directors (the "Board") for adoption; and

WHEREAS, in accordance with ORS 294.438, District provided notice of a public hearing of the Board to be held on June 26, 2019 for purposes of providing any person the opportunity to appear for or against any item in the approved budget and to adopt the budget; and

WHEREAS, the Board held a public hearing on June 26, 2019 for purposes of discussing the proposed budget and providing any person the opportunity to appear for or against any item in the approved budget; and

WHEREAS, having considered the matters discussed at the public hearing, the Board desires to adopt the budget, make appropriations, impose taxes, and categorize the taxes.

NOW, THEREFORE, the Board hereby resolves as follows:

1. Findings. The above-stated findings contained in this Resolution No. 19-03 (the "Resolution") are hereby adopted.
2. Budget. The Board hereby adopts the budget for fiscal year 2019-20 in the sum of \$2,155,798 now on file at the Madras Aquatic Center, 1195 SE Kemper Way, Madras, Oregon 97741.
3. Appropriations. The Board hereby resolves that the amounts for the fiscal year beginning July 1, 2019 and for the purposes shown below are hereby appropriated as follows:

**General Fund**

Personnel Services	\$577,986.00
Materials and Services	\$469,350.00
Capital Outlay	\$250,000.00
Special Payments	\$290,932.00
Contingency	\$ 26,980.00
<b>Total</b>	<b><u>\$1,615,198.00</u></b>

**Debt Service Fund**

Debt Service	\$540,600.00
<b>Total</b>	<b><u>\$540,600.00</u></b>

Total Appropriations, All Funds	\$2,128,818.00
Total Unappropriated and Reserve Amounts, All Funds	\$ 0.00
<b>Total Adopted Budget</b>	<b><u>\$2,155,798.00</u></b>

4. Tax Imposed. The Board hereby imposes the following ad valorem property taxes provided for in District's adopted budget for tax year 2019/2020 : (a) at the rate of \$0.25 per \$1,000.00 of assessed value for the permanent rate tax; (b) at the rate of \$0.40 per \$1,000.00 of assessed value for local option tax; and (c) in the amount of \$540,600.00 for debt service on general obligation bonds.

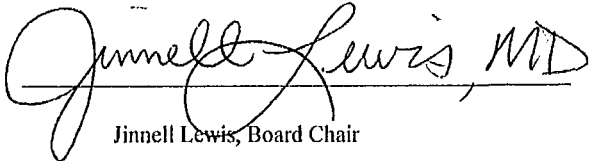
5. Taxes Categorized. For purposes of Article IX section 11(b) of the Oregon Constitution, the taxes hereby imposed are categorized for tax year 2019/2020 upon the assessed value of all taxable property within District as follows:

<u>Subject to General Government Limitation</u>	
Permanent Rate Tax	\$0.25/\$1,000.00
Local Levy Option Tax Rate	\$0.40/\$1,000.00
<u>Excluded from Limitation</u>	
General Obligation Bond Debt Service	\$540,600.00

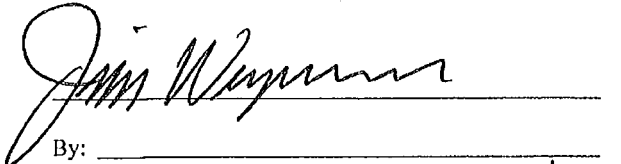
6. Filings. The budget officer or his or her designee will file two certified copies of this Resolution (and any related documentation required by law) with the Jefferson County Assessor. This budget officer is further authorized to take all actions necessary to effectuate the purposes of the Resolution.

7. Severability; Effective Date. The provisions of this Resolution are severable. If any section, subsection, sentence, clause, and/or portion of this Resolution is for any reason held invalid, unenforceable, and/or unconstitutional, such invalid, unenforceable, and/or unconstitutional section, subsection, sentence, clause, and/or portion will (a) yield to a construction permitting enforcement to the maximum extent permitted by applicable law, and (b) not affect the validity, enforceability, and/or constitutionality of the remaining portion of this Resolution. This Resolution will be in full force and effect from and after its approval and adoption.

ADOPTED by the Board on this 26th day of June, 2019.

  
Jinnell Lewis, Board Chair

Attest:

  
By: \_\_\_\_\_  
Its: Executive Director

MADRAS AQUATIC CENTER RECREATION DISTRICT

Balance Sheet June 30, 2019

Estimated at 6/30/19\*

	Primary Government	MAC Trust	2018	2017
<b>ASSETS</b>				
Cash/Investments	369,624	10,000	212,994	701,976
Receivables	73,579		57,554	57,682
Inventory	8,500		6,553	4,753
Prepaid Items	14,500		14,018	13,456
Capital Assets				
Depreciable Assets/Bathrooms	5,995,923		5,705,923	5,591,435
Land and Other	559,294		559,294	556,569
<b>TOTAL ASSETS</b>	<b>7,021,420</b>	<b>10,000</b>	<b>6,556,336</b>	<b>6,925,875</b>
<b>LIABILITIES</b>				
Accounts Payable	28,200		29,069	15,988
Payroll Liabilities	26,550		20,308	25,681
Accrued Interest	18,463		18,463	21,190
Operating Line	200,000			
Unearned Revenue	15,000		17,801	27,000
Current Portion of Build Improve	72,463		26,775	65,749
Long-term Portion of Build Improve	487,358		287,358	334,251
Bond Payable due in less one year	540,600		485,000	455,000
Bond Premium, net	530,000		307,511	325,600
Bond Payable due in more one year	3,324,000		3,850,000	4,335,000
<b>TOTAL LIABILITIES</b>	<b>5,242,634</b>		<b>5,039,285</b>	<b>5,605,459</b>
<b>NET POSITION</b>				
Net Investment in Capital Assets	1,778,786		1,290,110	1,017,572
Restricted for Debt Service	384,534		130,534	141,559
Restricted for Grant Programs	0			
Inrestricted	0	10,000	96,407	141,285
<b>TOTAL NET POSITION</b>	<b>2,163,320</b>	<b>10,000</b>	<b>1,517,051</b>	<b>1,320,416</b>

# MACRD GENERAL FUND SUMMARY

RESOURCES	2016-17	2017-18	2018-19	2018-19	2019-20
	Audited	Audited	Budget	Act/Estimated	Proposed
Beginning Balance	\$143,463	\$132,471	\$122,651	\$74,600	\$103,698
Property Tax Collections	\$544,515	\$571,742	\$597,000	\$602,000	\$631,000
Intergovernmental	\$30,000	\$30,000	\$30,000	\$230,000	\$480,000
Program Revenues	\$275,719	\$381,918	\$280,850	\$249,000	\$286,000
Product Sales/Concessions	\$21,204	\$23,433	\$25,500	\$20,500	\$35,000
Facility Rentals	\$12,673	\$14,253	\$15,000	\$15,000	\$17,000
Foundation Support	\$17,778	\$44,093	\$25,000	\$25,000	\$32,500
Other Income	\$139,398	\$127,505	\$179,589	\$60,000	\$30,000
Interfund Transfer	\$50,000	-			
<b>TOTALS</b>	<b>\$1,234,750</b>	<b>\$1,325,415</b>	<b>\$1,275,590</b>	<b>\$1,276,100</b>	<b>\$1,615,198</b>

EXPENSES	2016-17	2017-18	2018-19	2018-19	2019-20
	Audited	Audited	Budget	Act/Estimated	Proposed
Salaries	\$435,303	\$463,616	\$495,897	\$409,236	\$465,836
Benefits	\$41,817	\$41,317	\$57,176	\$62,427	\$48,400
Associated Payroll Costs	\$63,436	\$66,993	\$61,763	\$63,152	\$63,700
Materials and Services	\$492,833	\$463,206	\$499,874	\$400,655	\$469,350
Capital	\$0	\$21,102	\$16,200	\$0	\$250,000
Special Payment	\$0	\$78,220	\$76,931	\$36,932	\$90,932
Interfund Transfer/Operating Line Payment	\$50,000	\$0	\$50,000	\$200,000	\$200,000
Operating Contingency	\$151,361	\$190,961	\$17,749	\$103,698	\$26,980
<b>TOTALS</b>	<b>\$1,234,750</b>	<b>\$1,325,415</b>	<b>\$1,275,590</b>	<b>\$1,276,100</b>	<b>\$1,615,198</b>



RES RCES

REVENUES	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Act/Estimated	2019-20 Proposed
5050 Beginning Fund Balance	\$143,463	\$132,471	\$74,600	\$74,600	\$103,638
<b>TOTALS</b>	<b>\$143,463</b>	<b>\$132,471</b>	<b>\$74,600</b>	<b>\$74,600</b>	<b>\$103,638</b>

TAXES	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Act/Estimated	2019-20 Proposed
5110 Current Year Taxes	\$223,588	\$234,000	\$245,000	\$245,000	\$269,000
5115 Prior Year Taxes	\$16,700	\$19,742	\$15,000	\$15,000	\$5,000
5151 Levy 2013-17 Current Year	\$304,227	\$318,000	\$337,000	\$342,000	\$357,000
5152 Levy 2013-17 Prior Year	\$0	\$0	\$0	\$0	\$0
<b>TOTALS</b>	<b>\$544,515</b>	<b>\$571,742</b>	<b>\$597,000</b>	<b>\$602,000</b>	<b>\$631,000</b>

INTERGOVERNMENTAL	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Act/Estimated	2019-20 Proposed
5205 School	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
5210 Special Projects Funding	\$0	\$0	\$0	\$200,000	\$450,000
<b>TOTALS</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$230,000</b>	<b>\$480,000</b>

PROGRAM REVENUES	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Act/Estimated	2019-20 Proposed
5302 Swim Team	\$25,537	\$34,000	\$28,500	\$28,500	\$30,000
5303 Water Polo	\$9,486	\$9,500	\$8,500	\$0	\$0
5305 Daily Admissions	\$71,873	\$91,153	\$85,000	\$90,000	\$90,000
5306 COCC Class	\$0	\$0	\$1,500	\$1,500	\$1,500
5310 Memberships	\$54,867	\$62,000	\$73,000	\$60,000	\$65,000
5315 Punch Cards	\$10,000	\$10,500	\$12,500	\$14,500	\$14,500
5320 Dues and Fees	\$13,067	\$0	\$0	\$0	\$0
5325 Meet Fees/Pool Rentals	\$3,080	\$0	\$1,500	\$1,000	\$10,000
5330 Swimming Lessons	\$17,939	\$15,000	\$28,000	\$18,000	\$25,000
5335 Group Classes	\$2,461	\$2,000	\$2,150	\$1,000	\$5,000
5336 Personal Training	\$2,581	\$5,000	\$1,000	\$1,000	\$5,000
5340/60 Community Events/Solar	\$34,448	\$123,258	\$0	\$0	\$0
5760 Rec Leagues	\$30,380	\$29,207	\$39,200	\$33,500	\$40,000
<b>TOTALS</b>	<b>\$275,719</b>	<b>\$381,918</b>	<b>\$380,850</b>	<b>\$249,000</b>	<b>\$286,000</b>

PRODUCT SALES	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Act/Estimated	2019-20 Proposed
5405 Merchandise	\$21,204	\$9,933	\$11,000	\$6,000	\$20,000
5410 Concessions	\$21,204	\$13,500	\$14,500	\$14,500	\$15,000
<b>TOTALS</b>	<b>\$21,204</b>	<b>\$23,433</b>	<b>\$25,500</b>	<b>\$20,500</b>	<b>\$35,000</b>

FACILITY	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Act/Estimated	2019-20 Proposed
5510-12 Facility Rentals	\$12,673	\$14,253	\$15,000	\$15,000	\$17,000
<b>TOTALS</b>	<b>\$12,673</b>	<b>\$14,253</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$17,000</b>

FOUNDATION SUPPORT	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Act/Estimated	2019-20 Proposed
5610 Donations	\$17,778	\$32,093	\$10,000	\$10,000	\$15,000
5620 Grants	\$0	\$0	\$0	\$0	\$2,500
5630-40 Special Events & Scholarships	\$17,778	\$44,093	\$25,000	\$25,000	\$32,500
<b>TOTALS</b>	<b>\$17,778</b>	<b>\$44,093</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$37,500</b>

OTHER INCOME	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Act/Estimated	2019-20 Proposed
5701 Revenue collected for Kid's Club	\$80,308	\$110,000	\$115,500	\$50,000	\$0
5705 Advertising/Sponsorships	\$0	\$0	\$10,000	\$10,000	\$30,000
5710 Miscellaneous	\$15,913	\$1,000	\$1,000	\$0	\$0
5750 Interest	\$1,666	\$0	\$0	\$0	\$0
5761 Debt Service Interest Earned	\$3,080	\$0	\$0	\$0	\$0
5770 Energy Trust Incentives	\$0	\$16,505	\$0	\$0	\$0
5830 Kids Club MOU	\$38,431	\$0	\$3,089	\$0	\$0
9999 Intra-Fund	\$0	\$0	\$0	\$0	\$0
<b>TOTALS</b>	<b>\$139,298</b>	<b>\$127,505</b>	<b>\$179,589</b>	<b>\$60,000</b>	<b>\$30,000</b>

<b>TOTAL RESSOURCES</b>	<b>\$1,184,750</b>	<b>\$1,325,415</b>	<b>\$1,227,639</b>	<b>\$1,276,100</b>	<b>\$1,615,198</b>
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MACRO Budget

# ADMINI RATION

	2016-17	2017-18	2018-19	2018-19	2018-19	2019-20
SALARIES	Actual	Actual	Budget	Act/Estimated	Act/Estimated	Proposed
7001 Executive Director (1.0 FTE)	\$58,638	\$60,000	\$88,000	\$67,500	\$90,000	\$90,000
7003 Office Manager (1.0 FTE)	\$36,750	\$36,750	\$51,000	\$44,200	\$44,200	\$44,200
7013 Director of Business Development	\$15,583	\$24,186	\$42,500	\$0	\$0	\$0
7070 Marketing Manager	\$20,574	\$28,500	\$0	\$0	\$28,000	\$28,000
<b>TOTALS</b>	<b>\$131,545</b>	<b>\$149,436</b>	<b>\$181,500</b>	<b>\$111,700</b>	<b>\$162,200</b>	<b>\$162,200</b>
<b>BENEFITS</b>						
7051 Insurance	\$15,816	\$17,208	\$16,000	\$17,000	\$20,000	\$20,000
7052 Retirement	\$2,400	\$4,838	\$9,075	\$11,000	\$12,000	\$12,000
7053 Phone Stipend	\$450	\$771	\$600	\$2,000	\$3,000	\$3,000
<b>TOTALS</b>	<b>\$18,666</b>	<b>\$22,817</b>	<b>\$25,675</b>	<b>\$30,000</b>	<b>\$35,000</b>	<b>\$35,000</b>
<b>ASSOCIATED PAYROLL COSTS</b>						
7061 Payroll Tax	\$13,027	\$13,449	\$15,881	\$16,500	\$18,000	\$18,000
7062 Worker's Compensation	\$4,165	\$5,977	\$5,899	\$6,000	\$6,000	\$6,000
7063 Payroll Processing Fees	\$2,962	\$0	\$2,500	\$3,000	\$2,500	\$2,500
<b>TOTALS</b>	<b>\$20,154</b>	<b>\$19,427</b>	<b>\$24,280</b>	<b>\$25,500</b>	<b>\$26,500</b>	<b>\$26,500</b>
<b>MATERIALS &amp; SERVICES</b>						
7101 Grant Writer	\$3,113	\$0	\$1,000	\$3,000	\$12,000	\$12,000
7102 Contracted CPA	\$0	\$0	\$0	\$825	\$15,000	\$15,000
7103 Cherry Tree/Fundraising	\$0	\$0	\$0	\$0	\$0	\$0
7111 Postage	\$448	\$500	\$500	\$300	\$500	\$500
7112 Office Supplies	\$2,581	\$2,000	\$2,000	\$1,500	\$2,000	\$2,000
7118 Rental Deposit Refund	\$272	\$0	\$0	\$0	\$0	\$0
7120 Equipment	\$1,258	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
7125 Uniforms	\$2,189	\$1,000	\$1,000	\$0	\$1,000	\$1,000
7305 Telecommunications	\$891	\$1,000	\$1,000	\$1,100	\$1,500	\$1,500
7400 Advertising	\$10,000	\$10,000	\$10,000	\$2,500	\$4,500	\$4,500
7401 Printing	\$0	\$0	\$0	\$0	\$0	\$0
7410 Banking Fees	\$3,344	\$4,500	\$4,500	\$500	\$500	\$500
7411 Software Fees	\$630	\$700	\$700	\$750	\$750	\$750
7412 Membership Dues	\$1,782	\$2,000	\$2,000	\$2,500	\$2,500	\$2,500
7420 Contractual Services	\$1,023	\$2,000	\$2,000	\$31,000	\$7,000	\$7,000
7430 Lease/Rentals	\$4,610	\$5,000	\$5,000	\$3,000	\$3,000	\$3,000
7500 Staff Development	\$2,673	\$3,000	\$3,000	\$1,600	\$1,000	\$1,000
7506 Pre-Employment	\$521	\$250	\$250	\$500	\$500	\$500
7510 Mileage	\$2,712	\$3,000	\$3,000	\$3,000	\$2,500	\$2,500
7520 Travel	\$618	\$1,000	\$1,000	\$1,500	\$1,500	\$1,500
7540 Interest Expense	\$0	\$0	\$0	\$0	\$0	\$0
7541 Late Fee/Finance Charge	\$0	\$0	\$0	\$0	\$0	\$0
7701 Kid's Club Collections Paid-out	\$81,086	\$110,000	\$0	\$14,000	\$3,000	\$3,000
7800 Donation	\$854	\$0	\$0	\$0	\$5,900	\$5,900
<b>TOTALS</b>	<b>\$120,605</b>	<b>\$147,450</b>	<b>\$38,450</b>	<b>\$69,075</b>	<b>\$65,250</b>	<b>\$65,250</b>
<b>TOTAL ADMINISTRATION</b>	<b>\$290,970</b>	<b>\$339,129</b>	<b>\$269,905</b>	<b>\$236,275</b>	<b>\$288,950</b>	<b>\$288,950</b>

**AQUATICS A RECREATION**

24.000 PMytown

SALARIES	2016-17		2017-18		2018-19		2019-20	
	Actual	Budget	Actual	Budget	Act/Estimated	Proposed	Act/Estimated	Proposed
7002 Rec/Aquatic Director (1.0 FTE)	\$51,645	\$56,636	\$51,371	\$56,636	\$56,636	\$56,636	\$56,636	\$56,636
7004 Lifeguards	\$77,832	\$90,000	\$80,000	\$90,000	\$90,000	\$90,000	\$90,000	\$100,000
7005 Reception	\$27,012	\$10,000	\$25,000	\$10,000	\$22,000	\$15,000	\$20,000	\$15,000
7006 Instructors	\$11,540	\$12,500	\$11,540	\$15,000	\$15,000	\$49,000	\$40,000	\$40,000
7007 Aquatic Manager (1.0 FTE)	\$40,000	\$48,983	\$40,000	\$48,983	\$49,000	\$0	\$0	\$0
7008 Assistant (1.0 FTE)	\$36,422	\$11,479	\$29,120	\$11,479	\$0	\$0	\$22,000	\$22,000
7011 Headguards	\$19,006	\$20,000	\$26,954	\$20,000	\$20,000	\$0	\$0	\$0
7014 Bus Driver (0.33 FTE)	\$0	\$11,479	\$9,360	\$11,479	\$0	\$0	\$0	\$0
<b>TOTALS</b>	<b>\$263,457</b>	<b>\$274,305</b>	<b>\$274,305</b>	<b>\$263,577</b>	<b>\$252,636</b>	<b>\$253,636</b>	<b>\$253,636</b>	<b>\$253,636</b>
<b>BENEFITS</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2018-19</b>	<b>2019-20</b>
	Actual	Actual	Budget	Proposed	Act/Estimated	Proposed	Act/Estimated	Proposed
7051 Insurance	\$20,193	\$13,332	\$23,500	\$7,300	\$23,500	\$7,300	\$23,500	\$7,300
7052 Retirement	\$2,558	\$4,569	\$6,327	\$2,600	\$6,327	\$2,600	\$6,327	\$2,600
7053 Phone Stipend	\$300	\$300	\$300	\$1,800	\$1,200	\$1,800	\$1,200	\$1,800
<b>TOTALS</b>	<b>\$22,851</b>	<b>\$18,201</b>	<b>\$30,127</b>	<b>\$11,700</b>	<b>\$31,027</b>	<b>\$11,700</b>	<b>\$31,027</b>	<b>\$11,700</b>
<b>ASSOCIATED PAYROLL COSTS</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2018-19</b>	<b>2019-20</b>
	Actual	Actual	Budget	Proposed	Act/Estimated	Proposed	Act/Estimated	Proposed
7061 Payroll Tax	\$29,797	\$32,917	\$22,884	\$22,000	\$23,000	\$22,000	\$23,000	\$22,000
7062 Worker's Compensation	\$9,906	\$9,000	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500
<b>TOTALS</b>	<b>\$39,703</b>	<b>\$41,917</b>	<b>\$31,384</b>	<b>\$30,500</b>	<b>\$31,500</b>	<b>\$30,500</b>	<b>\$31,500</b>	<b>\$30,500</b>
<b>MATERIALS &amp; SERVICES</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2018-19</b>	<b>2019-20</b>
	Actual	Actual	Budget	Proposed	Act/Estimated	Proposed	Act/Estimated	Proposed
7111 Postage	\$14	\$500	\$500	\$2,000	\$330	\$2,000	\$330	\$2,000
7112 Office Supplies	\$350	\$2,000	\$2,000	\$2,500	\$2,000	\$2,500	\$2,000	\$2,500
7113 Program Supplies	\$7,052	\$12,000	\$12,000	\$15,000	\$20,000	\$15,000	\$20,000	\$15,000
7114 Aquatic Supplies	\$3,788	\$2,500	\$2,500	\$1,000	\$100	\$1,000	\$100	\$1,000
7117 Registration Refunds	\$2,617	\$3,000	\$3,000	\$1,000	\$7,000	\$1,000	\$7,000	\$1,000
7120 Equipment	\$356	\$5,000	\$5,000	\$3,000	\$2,000	\$3,000	\$2,000	\$3,000
7125 Uniforms	\$1,734	\$3,000	\$3,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
7130 Concessions	\$10,877	\$9,000	\$9,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
7140 Merchandise	\$8,147	\$6,000	\$6,000	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
7201-06 Vehicle	\$6,801	\$2,500	\$2,500	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
7203 Vehicle Insurance	\$208	\$2,400	\$2,400	\$0	\$1,700	\$0	\$1,700	\$0
7305 Telecommunications	\$927	\$1,000	\$1,000	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200
7400 Advertising	\$30,524	\$10,000	\$10,000	\$15,000	\$9,000	\$15,000	\$9,000	\$15,000
7401 Printing	\$0	\$1,500	\$1,500	\$0	\$1,000	\$0	\$1,000	\$0
7410 Banking Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7411 Software Fees	\$1,599	\$1,000	\$1,000	\$1,000	\$700	\$1,000	\$700	\$1,000
7412 Licenses, Dues & Memb.	\$5,607	\$8,500	\$8,500	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
7415 Referee and Officiating Fees	\$0	\$0	\$0	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
7420 Contractual Services	\$32,107	\$27,000	\$27,000	\$27,000	\$27,000	\$27,000	\$27,000	\$27,000
7506 Background Checks	\$0	\$0	\$0	\$500	\$500	\$500	\$500	\$500
7422 MACRD Board Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7500 Staff Development	\$1,583	\$1,500	\$1,500	\$1,700	\$1,700	\$1,700	\$1,700	\$1,700
7505 Drug Screens	\$750	\$500	\$500	\$500	\$500	\$500	\$500	\$500
7510 Mileage	\$4,341	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
7520 Travel	\$7,593	\$7,000	\$7,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
7550 Lifeguard Supplies	\$500	\$5,000	\$5,000	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
7560 Special Events	\$500	\$500	\$500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
<b>TOTALS</b>	<b>\$127,350</b>	<b>\$115,900</b>	<b>\$115,900</b>	<b>\$118,230</b>	<b>\$118,230</b>	<b>\$118,230</b>	<b>\$118,230</b>	<b>\$118,230</b>
<b>TOTAL RECREATION</b>	<b>\$453,361</b>	<b>\$450,322</b>	<b>\$440,988</b>	<b>\$456,036</b>	<b>\$433,393</b>	<b>\$433,393</b>	<b>\$433,393</b>	<b>\$456,036</b>

MACRD Budget

**FACILITY**

SALARIES		2016-17	2017-18	2018-19	2019-20
	Actual	Actual	Budget	Act/Estimated	Proposed
7009	Cleaners (.50 FTE)	\$10,910	\$11,500	\$15,000	\$22,000
7010	Facility Manager (.50 FTE)	\$22,424	\$21,095	\$24,341	\$28,000
7013	Facility Assistant (0.33 FTE)	\$6,967	\$7,280	\$11,479	\$0
<b>TOTALS</b>		<b>\$40,301</b>	<b>\$39,875</b>	<b>\$50,820</b>	<b>\$50,000</b>
BENEFITS		2016-17	2017-18	2018-19	2019-20
	Actual	Actual	Budget	Act/Estimated	Proposed
7051	Insurance	\$0	\$0	\$500	\$500
7052	Retirement	\$0	\$0	\$574	\$600
7053	Phone Stipend	\$300	\$300	\$300	\$600
<b>TOTALS</b>		<b>\$300</b>	<b>\$300</b>	<b>\$1,374</b>	<b>\$1,700</b>
ASSOCIATED PAYROLL COSTS		2016-17	2017-18	2018-19	2019-20
	Actual	Actual	Budget	Act/Estimated	Proposed
7061	Payroll Tax	\$3,545	\$4,000	\$4,447	\$5,000
7062	Worker's Compensation	\$34	\$1,650	\$1,652	\$1,700
<b>TOTALS</b>		<b>\$3,579</b>	<b>\$5,650</b>	<b>\$6,099</b>	<b>\$6,700</b>
MATERIALS & SERVICES		2016-17	2017-18	2018-19	2019-20
	Actual	Actual	Budget	Act/Estimated	Proposed
7115	Cleaning Supplies	\$6,822	\$6,500	\$6,500	\$8,500
7116	Pool Chemicals	\$19,517	\$18,000	\$18,000	\$25,000
7125	Uniforms	\$272	\$250	\$250	\$1,000
7301	Sewer	\$22,848	\$23,000	\$23,000	\$28,000
7302	Natural Gas	\$47,748	\$40,000	\$40,000	\$35,000
7303	Electricity	\$62,616	\$52,000	\$52,000	\$55,000
7304	Garbage	\$2,602	\$3,000	\$3,000	\$5,000
7305	Telecommunications	\$2,639	\$2,500	\$3,000	\$4,000
7306	Water	\$4,727	\$4,000	\$4,000	\$6,500
7411	Software Fees	\$1,000	\$1,000	\$1,000	\$0
7412	License Dues	\$1,280	\$1,200	\$1,200	\$1,500
7420	Contractual Services	\$4,145	\$4,500	\$4,500	\$15,000
7421	Storage	\$1,106	\$25,406	\$140,000	\$30,000
7440	Repairs & Maintenance	\$48,882	\$0	\$0	\$5,000
7441	Landscaping	\$3,093	\$1,000	\$1,000	\$1,000
7500	Staff Development	\$40	\$500	\$500	\$1,200
7510	Mileage	\$541	\$500	\$500	\$1,200
7520	Travel	\$0	\$500	\$500	\$1,200
7600	Insurance	\$15,000	\$16,500	\$16,500	\$20,000
<b>TOTALS</b>		<b>\$244,878</b>	<b>\$199,856</b>	<b>\$314,950</b>	<b>\$243,900</b>
<b>TOTAL FACILITY</b>		<b>\$289,058</b>	<b>\$245,681</b>	<b>\$373,243</b>	<b>\$302,300</b>

# BOARD

GENERAL EXPENSE	2016-2017	2017-18	2018-19	2018-19	2019-20
	Actual	Actual	Budget	Act/Estimated	Proposed
7100 Legal Services	\$22,378	\$7,500	\$3,500	\$71,000	\$10,000
7110 Audit Services	\$10,942	\$11,000	\$14,000	\$14,500	\$15,000
7450 Elections/Admin	\$1,653	\$15,000	\$5,000	\$0	\$5,000
7520 Travel	\$0	\$0	\$3,074	\$0	\$0
7600 Insurance/Liability	\$5,081	\$5,000	\$5,000	\$5,000	\$6,500
<b>TOTALS</b>	<b>\$40,054</b>	<b>\$38,500</b>	<b>\$30,574</b>	<b>\$90,500</b>	<b>\$36,500</b>

	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Act/Estimated	2019-20 Proposed
<b>OBLIGATION BOND</b>					
Principal Payable-July	\$ 53,401	\$ 12,566	\$ 12,566	\$ 12,566	\$ 12,566
Interest Payable -July	\$ 6,354	\$ 5,900	\$ 5,900	\$ 5,900	\$ 5,900
Principal Payable - Jan	\$ 12,348	\$ 12,788	\$ 12,788	\$ 12,788	\$ 12,788
Interest Payable - Jan	\$ 6,117	\$ 5,678	\$ 5,678	\$ 5,678	\$ 5,678
<b>TOTALS</b>	\$ 78,220	\$ 36,953	\$ 36,953	\$ 36,953	\$ 36,953

	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Act/Estimated	2019-20 Proposed
<b>BATHROOM/LOAN</b>					
Monthly Payment	\$ 21,102	\$ 40,000	\$ -	\$ -	\$ 54,000
<b>TOTALS</b>	\$ 21,102	\$ 40,000	\$ -	\$ -	\$ 54,000

**County Operating line repayment**

<b>TOTALS</b>	\$ 200,000
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**Madras Aquatic Center Recreation District  
Profit & Loss Budget vs. Actual  
July 2018 through May 2019**

	Jul '18 - May 19	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
1-5100 - *Taxes	230,311.00	245,000.00	-14,689.00	94.0%
1-5110 - *Current Year Taxes	4,953.67	15,000.00	-10,046.33	33.0%
1-5150 - *Previously Levied Taxes	339,079.04	337,000.00	2,079.04	100.6%
1-5151 - Current Year Taxes	6,752.28			
1-5152 - Previously Levied Taxes				
<b>Total 1-5150 - Levy 2013-18</b>	<b>345,831.32</b>	<b>337,000.00</b>	<b>8,831.32</b>	<b>102.6%</b>
1-5100 - *Taxes - Other	0.00	0.00	0.00	0.0%
<b>Total 1-5100 - *Taxes</b>	<b>581,095.99</b>	<b>597,000.00</b>	<b>-15,904.01</b>	<b>97.3%</b>
1-5200 - *Intergovernmental	30,000.00	30,000.00	0.00	100.0%
1-5205 - School				
<b>Total 1-5200 - *Intergovernmental</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>0.00</b>	<b>100.0%</b>
1-5300 - *Program Revenues	20,724.41	28,500.00	-7,775.59	72.7%
1-5302 - Swim Team	5,176.94	8,500.00	-3,323.06	60.9%
1-5303 - Water Polo	73,697.32	85,000.00	-11,302.68	86.7%
1-5305 - *Daily Admissions	0.00	1,500.00	-1,500.00	0.0%
1-5306 - COCC Class	2,539.93			
1-5307 - Adult Basketball	56,161.09	73,000.00	-16,838.91	76.9%
1-5310 - *Memberships	12,841.15	12,500.00	341.15	102.7%
1-5315 - *Punch Card	0.00	1,500.00	-1,500.00	0.0%
1-5320 - Dues and Fees	997.00			
1-5325 - Meet Fees	10,295.62	28,000.00	-17,704.38	36.8%
1-5330 - Swimming Lessons	864.30	2,150.00	-1,285.70	40.2%
1-5335 - Group Classes	62.74	1,000.00	-937.26	6.3%
1-5336 - Personal Training	3,572.23	3,920.00	-347.77	91.1%
1-5341 - Youth Soccer	6,702.57	3,920.00	2,782.57	171.0%
1-5342 - Youth Football	7,234.32	3,920.00	3,314.32	184.5%
1-5343 - Youth Basketball	2,813.50	3,920.00	-1,106.50	71.8%
1-5344 - Youth Volleyball	1,176.36	3,920.00	-2,743.64	30.0%
1-5345 - Race Series	4,892.43	3,920.00	972.43	124.8%
1-5346 - Youth Softball	2,252.39	3,920.00	-1,667.61	57.5%
1-5347 - Youth Tackle Football - Madras	2,679.50	3,920.00	-1,240.50	68.4%
1-5348 - Youth Tackle Football - Culver	1,126.49	3,920.00	-2,793.51	28.7%
1-5349 - Youth Tackle Football - W.S.	42.73	3,920.00	-3,877.27	1.1%
1-5350 - Open Gym				
<b>Total 1-5300 - *Program Revenues</b>	<b>215,853.02</b>	<b>280,850.00</b>	<b>-64,996.98</b>	<b>76.9%</b>

**Madras Aquatic Center Recreation District  
Profit & Loss Budget vs. Actual  
July 2018 through May 2019**

	Jul '18 - May '19	Budget	\$ Over Budget	% of Budget
<b>1-5400 · Product Sales</b>				
1-5405 · Merchandise	6,383.04	11,000.00	-4,616.96	58.0%
1-5410 · *Concessions	9,144.78	14,500.00	-5,355.22	63.1%
1-5411 · Gift Certificate	708.87			
<b>Total 1-5400 · Product Sales</b>	<b>16,236.69</b>	<b>25,500.00</b>	<b>-9,263.31</b>	<b>63.7%</b>
<b>1-5500 · Facility Rentals</b>				
1-5510 · Rentals	13,133.91	12,500.00	633.91	105.1%
1-5512 · Deposit	137.64	2,500.00	-2,362.36	5.5%
<b>Total 1-5500 · Facility Rentals</b>	<b>13,271.55</b>	<b>15,000.00</b>	<b>-1,728.45</b>	<b>88.5%</b>
<b>1-5600 · Foundation Support</b>				
1-5610 · Donations	0.00	15,000.00	-15,000.00	0.0%
1-5620 · Grants	0.00	10,000.00	-10,000.00	0.0%
1-5600 · Foundation Support - Other	0.00	0.00	0.00	0.0%
<b>Total 1-5600 · Foundation Support</b>	<b>0.00</b>	<b>25,000.00</b>	<b>-25,000.00</b>	<b>0.0%</b>
<b>1-5700 · Other Income</b>				
1-5701 · Kid's Club Credit Card Revenue	53,903.21	115,500.00	-61,596.79	46.7%
1-5705 · Advertising	0.00	10,000.00	-10,000.00	0.0%
1-5710 · Miscellaneous	15,963.45			
1-5715 · Donations	459.90			
1-5750 · Interest	2,516.35	1,000.00	1,516.35	251.6%
<b>Total 1-5700 · Other Income</b>	<b>72,842.91</b>	<b>126,500.00</b>	<b>-53,657.09</b>	<b>57.6%</b>
<b>1-5830 · Kid's Club MOU</b>	<b>5,834.00</b>	<b>53,089.00</b>	<b>-47,255.00</b>	<b>11.0%</b>
<b>Total Income</b>	<b>935,134.16</b>	<b>1,152,939.00</b>	<b>-217,804.84</b>	<b>81.1%</b>
<b>Cost of Goods Sold</b>				
7110 · *Cost of Goods Sold	0.00			
<b>Total COGS</b>	<b>0.00</b>			
<b>Gross Profit</b>	<b>935,134.16</b>	<b>1,152,939.00</b>	<b>-217,804.84</b>	<b>81.1%</b>
<b>Expense</b>				
<b>1-7000 · Salaries</b>				
1-7001 · Salaries - Executive Director	52,500.00	88,000.00	-35,500.00	59.7%
1-7002 · Salaries - Dir of Rec/Aquatic	48,455.07	56,636.00	-8,180.93	85.6%
1-7003 · Salaries - Office Manager	38,630.05	51,000.00	-12,369.95	75.7%
1-7004 · Salaries - Lifeguards	61,017.02	90,000.00	-28,982.98	67.8%
1-7005 · Salaries - Reception	17,978.54	10,000.00	7,978.54	179.8%
1-7006 · Salaries - Instructors	13,552.48	15,000.00	-1,447.52	90.3%
1-7007 · Salaries - Aquatic Manager	38,403.82	48,983.00	-10,579.18	78.4%
1-7008 · Salaries - Recreation Asst.	269.96	11,479.00	-11,209.04	2.4%



**Madras Aquatic Center Recreation District  
Profit & Loss Budget vs. Actual  
July 2018 through May 2019**

	Jul '18 - May 19	Budget	\$ Over Budget	% of Budget
<b>1-7009 - Salaries - Cleaners</b>	13,862.74	15,000.00	-1,137.26	92.4%
<b>1-7010 - Salaries-Facility Manager</b>	19,912.64	24,341.00	-4,428.36	81.8%
<b>1-7011 - Salaries - Headguard</b>	25,660.78	20,000.00	5,660.78	128.3%
<b>1-7012 - Salaries-Facility Assistant</b>	9,196.78			
<b>1-7013 - Salaries-Comm. Relations Coord.</b>	2,340.00	53,979.00	-51,639.00	4.3%
<b>1-7014 - Bus Driver</b>	363.09	11,479.00	-11,115.91	3.2%
<b>1-7015 - Marketing Assistant</b>	12,635.68			
<b>1-7070 - Salaries-Kid's Club MOU</b>	1,105.11			
<b>Total 1-7000 - Salaries</b>	<b>355,883.76</b>	<b>495,897.00</b>	<b>-140,013.24</b>	<b>71.8%</b>
<b>1-7050 - Benefits</b>				
<b>Insurance</b>				
<b>1-7051 - Insurance</b>	-17.70	40,000.00	-13,116.03	67.2%
<b>1-7052 - Retirement</b>	26,883.97	15,976.00	10,907.97	52.3%
<b>1-7053 - Phone Stipend</b>	8,354.82	1,200.00	7,154.82	140.6%
	1,687.50		1,687.50	
<b>Total 1-7050 - Benefits</b>	<b>36,908.59</b>	<b>57,176.00</b>	<b>-20,267.41</b>	<b>64.6%</b>
<b>1-7060 - Associated Payroll Costs</b>				
<b>1-7061 - Payroll Taxes</b>	32,205.91	43,212.00	-11,006.09	74.5%
<b>1-7062 - Worker's Compensation</b>	19,143.20	16,051.00	3,092.20	119.3%
<b>1-7063 - Payroll Processing Fees</b>	2,543.47	2,500.00	43.47	101.7%
<b>Total 1-7060 - Associated Payroll Costs</b>	<b>53,892.58</b>	<b>61,763.00</b>	<b>-7,870.42</b>	<b>87.3%</b>
<b>1-7100 - Legal</b>	66,965.62	3,500.00	63,465.62	1,913.3%
<b>1-7101 - Grant Writer</b>	806.25	3,000.00	-2,193.75	26.9%
<b>1-7102 - Architects</b>	0.00	1,000.00	-1,000.00	0.0%
<b>1-7110 - Audit</b>	14,450.00	14,000.00	450.00	103.2%
<b>1-7111 - Postage</b>	212.24	550.00	-337.76	38.6%
<b>1-7112 - Office Supplies</b>	1,596.91	2,000.00	-403.09	79.8%
<b>1-7113 - Program Supplies</b>	14,266.10	20,000.00	-5,733.90	71.3%
<b>1-7114 - Aquatic Supplies</b>	9.99	1,500.00	-1,490.01	0.7%
<b>1-7115 - Cleaning Supplies</b>	4,883.91	7,500.00	-2,616.09	65.1%
<b>1-7116 - Pool Chemicals</b>	20,530.19	18,000.00	2,530.19	114.1%
<b>1-7117 - Fees Registration Refund</b>	6,986.13	1,000.00	5,986.13	698.6%
<b>1-7118 - Rental Deposit Refund</b>	25.00			
<b>1-7120 - Equipment</b>	-116.42	3,500.00	-3,616.42	-3.3%
<b>1-7125 - Uniforms</b>	29.00	2,000.00	-1,971.00	1.5%
<b>1-7130 - Concessions</b>	6,411.27	10,000.00	-3,588.73	64.1%
<b>1-7140 - Merchandise</b>	7,418.19	10,000.00	-2,581.81	74.2%

**Madras Aquatic Center Recreation District  
Profit & Loss Budget vs. Actual  
July 2018 through May 2019**

	Jul '18 - May 19	Budget	\$ Over Budget	% of Budget
1-7200 · Auto				
1-7201 · Auto Maintenance	0.00	500.00	-500.00	0.0%
1-7202 · Auto Fuel	20.00	1,000.00	-980.00	2.0%
1-7203 · Auto Insurance	0.00	2,275.00	-2,275.00	0.0%
1-7204 · Auto Licenses and Fees	112.00	500.00	-388.00	22.4%
1-7206 · Bus	305.00	1,500.00	-1,195.00	20.3%
<b>Total 1-7200 · Auto</b>	<b>437.00</b>	<b>5,775.00</b>	<b>-5,338.00</b>	<b>7.6%</b>
1-7301 · Sewer	13,137.50	25,000.00	-11,862.50	52.6%
1-7302 · Natural Gas	33,000.97	32,000.00	1,000.97	103.1%
1-7303 · Electricity	52,027.55	55,000.00	-2,972.45	94.6%
1-7304 · Garbage	2,369.54	3,500.00	-1,130.46	67.7%
1-7305 · Telecommunications	4,558.15	5,300.00	-741.85	86.0%
1-7306 · Water	2,608.70	5,500.00	-2,891.30	47.4%
1-7400 · Advertising	5,184.36	11,500.00	-6,315.64	45.1%
1-7401 · Printing	0.00	1,000.00	-1,000.00	0.0%
1-7410 · Banking Fees	364.00	500.00	-136.00	72.8%
1-7411 · Software Fees	2,165.25	2,450.00	-284.75	88.4%
1-7412 · Licenses, Dues & Memberships	9,491.87	7,200.00	2,291.87	131.8%
1-7415 · Referee and Officiating Fees	10,247.00	2,500.00	7,747.00	409.9%
1-7420 · Contractual Services	53,037.83	35,651.00	17,386.83	148.8%
1-7421 · Storage	862.00	948.00	-86.00	90.9%
1-7427 · Fees - Software Management	80.00	4,000.00	-845.68	78.9%
1-7430 · Lease/Rentals	3,154.32	30,000.00	-17,264.25	42.5%
1-7440 · Repairs & Maintenance	12,735.75	121.32	12,614.43	10,400.0%
1-7441 · Landscaping	121.32	10,000.00	-9,878.68	10.1%
1-7500 · Staff Development/Education	3,163.61	800.00	2,363.61	295.5%
1-7505 · Pre-employment Drug Screening	425.00	200.00	225.00	112.5%
1-7506 · Pre-employment Background	898.00	8,000.00	-7,102.00	11.2%
1-7510 · Mileage	4,420.69	9,500.00	-5,079.31	46.6%
1-7520 · Travel	9,603.00	16,200.00	-6,597.00	59.3%
1-7530 · Capitol Outlay	1,670.00	2,500.00	-830.00	66.8%
1-7550 · Lifeguard Supplies	1,327.91	23,000.00	-21,672.09	5.8%
1-7600 · Insurance	24,414.00	115,500.00	-91,086.00	21.1%
1-7701 · Kid's Club Credit Card Revenue	53,660.12	5,000.00	48,660.12	973.2%
1-7800 · Donation	300.00		300.00	
1-9700 · Capital Outlay	490.93		490.93	
1-9805 · Loan Closing Costs	10,360.00		10,360.00	
1-9810 · Debt Service Interest -	13,465.75		13,465.75	
<b>Total Expense</b>	<b>920,821.43</b>	<b>1,130,910.00</b>	<b>-210,088.57</b>	<b>81.4%</b>
<b>Net Ordinary Income</b>	<b>14,312.73</b>	<b>22,029.00</b>	<b>-7,716.27</b>	<b>65.0%</b>
<b>Net Income</b>	<b>14,312.73</b>	<b>22,029.00</b>	<b>-7,716.27</b>	<b>65.0%</b>



## MAC Recreation District

1195 SE Kemper Way, Madras, OR 97741

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### Madras Aquatic Center Recreation District

#### Budget Committee Meeting

April 8, 2019

Board Members Present:

Jinnell Lewis, Greg Williams

Budget Committee Members Present:

Ken Stout, Amber Searcy, Melissa Irvine, Taylor Lark, Chris DuPont

Staff Present:

Jim Weyermann, Michelle Camphouse

Visitors:

Bob Keefer

**I. CALL TO ORDER**

The regular meeting of the Budget Committee was called to order at 5:31 p.m.

**II. INTRODUCTIONS AND WELCOME**

All present members introduced themselves.

**III. PURPOSE**

A. Presented by Jim Weyermann.

**IV. PUBLIC COMMENT**

A. None.

V. QUESTIONS FROM COMMITTEE

- A. Melissa would like to see balance sheet from 6/30/18 & 4/8/19.
- B. Taylor asked about membership increase along with increase in concessions and merchandise. Jim explained metrics used and increasing value of memberships by increasing benefits.
- C. Melissa feels the revenue projections are good but very aggressive and is it possible to meet those goals? She also feels a five year maintenance plan is needed.

VI. APPOINT COMMITTEE CHAIR

- A. A motion was made by Taylor and seconded by Ken to appoint Melissa as the 19-20 Budget Committee Chair.
- B. The motion passed unanimously.

VII. ADJOURN

- A. The regular meeting of the Board of Directors was adjourned at 6:30 p.m.

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Melissa Irvine, Board Chair

---

Date



## MAC Recreation District

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### Madras Aquatic Center Recreation District

#### Budget Committee Meeting

April 16, 2019

Board Members Present:

Jinnell Lewis, Greg Tippett

Budget Committee Members Present:

Melissa Irvine, Ken Stout, Amber Searcy, Taylor Lark, Chris DuPont

Staff Present:

Jim Weyermann, Michelle Camphouse

Visitors:

Sara Nelson

I. CALL TO ORDER

The regular meeting of the Budget Committee was called to order at 6:40 p.m.

II. BUDGET REVIEW

A. Taylor Lark fixed some problems with Quickbooks so that numbers populated match what's happening and aren't hand entered.

B. Went through Melissa Irvine's questions of the budget after #1 concern about numbers not matching.

IV. PUBLIC COMMENT

A. None.

VII. ADJOURN

A. The regular meeting of the Board of Directors was adjourned at 8:51 p.m.

Melissa Irvine

Melissa Irvine, Board Chair

5-13-19

Date



MACRD Budget  
Committee  
Regular Meeting

Monday May 13, 2019 5:30 pm.

Madras Aquatic Center  
1195 SE Kemper Way  
Madras, Oregon 97741

---

- I. CALL TO ORDER
- II. Introductions/
- III. ADJUSTMENTS TO THE AGENDA  
*Chair*
- IV. Summary Report from the Budget Chairperson  
(Support materials which provided the frame work for the budget. MACRD Strategic Plan; objectives listed in the last operating levy; Ability to fund Bathroom Remodel Project; Debt Payments for energy Loan, Operating loan and Bathroom Remodel Project and the Oregon Department of Revenue Budget Guidelines and official process.)
  - A. Process To Date
  - B. Key Findings
  - C. Cost Analysis for all programs, operations, revenue generation
  - D. Next Steps
- V. Audience Participation  
*Speakers are limited to five minutes, excluding questions from the Budget Committee. The Committee is interested in hearing feedback from the public regarding the 2019-20 MACRD Operating Budget. It is requested that members of the public who speak be respectful of the process and not use inappropriate language.*
- VI. Review Draft 4 of the Proposed Operating Budget
- X. REMARKS FROM THE CHAIR
- XI. ADJOURNMENT

Pursuant to ORS 192.640, this notice includes a list of the principal subjects anticipated to be considered or discussed at the above-referenced meeting. This notice does not limit the ability of the board to consider or discuss additional subjects. This meeting is subject to cancellation without notice. The public will not be permitted to attend the executive sessions; provided, however, representatives of the news media and designated staff will be allowed to attend the executive sessions. Representatives of the news media are specifically directed not to report on any of the deliberations during the executive sessions, except to state the general subject of the executive sessions as previously announced. No decision will be made in the executive sessions. The regular meeting is open to the public and interested citizens are invited to attend.

The meeting location is accessible to persons with disabilities. A request for an interpreter for the hearing impaired or for other accommodations for persons with disabilities should be made at least 48 hours before the meeting by calling Michelle (541-475-4253) from 8:00 am. to 5:00 pm., Monday through Friday, to arrange this service.





## MAC Recreation District

1195 SE Kemper Way, Madras, OR 97741

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### Madras Aquatic Center Recreation District

### Budget Committee Meeting

May 13, 2019

Board Members Present:

Greg Tippett, Greg Williams, Steve Webb

Budget Committee Members Present:

Melissa Irvine, Ken Stout (6:04pm), Amber Searcy

Staff Present:

Jim Weyermann, Michelle Camphouse

Visitors:

Stephen Read, Julie Hartman, Anthony Anderson, Monica & Hector Torres, Ben & Kristen Hocker

Member of the Press:

Jane Ahern

I. CALL TO ORDER

The regular meeting of the Budget Committee was called to order at 5:38 p.m.

II. INTRODUCTIONS

III. ADJUSTMENTS TO THE AGENDA

- A. Add approval of April 16 meeting.
- B. A motion was made by Tippett and seconded by Williams.
- C. Motion passed 5-0.

IV. SUMMARY REPORT FROM BUDGET CHAIRPERSON

- A. Presented by Irvine.
- B. Cost Recovery model was done for every activity in and out of water
- C. Money added for water polo support.
- D. Reinstated aquatics manager position.
- E. Advertising income was decreased by 25k.

VII. Public Comment

VII. ADJOURN

- A. The regular meeting of the Board of Directors was adjourned at 6:35 p.m.

---

Melissa Irvine, Board Chair

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Date



MACRD Budget  
Committee  
Regular Meeting

Monday May 20, 2019 6:00 pm: *Tuesday May 21 6pm*

Madras Aquatic Center  
1195 SE Kemper Way  
Madras, Oregon 97741

---

- I. CALL TO ORDER
- II. Introductions/
- III. ADJUSTMENTS TO THE AGENDA  
*Chair*
- IV*  
IV. *- Minutes*  
Summary Report from the Budget Chairperson  
(Support materials which provided the frame work for the budget. MACRD Strategic Plan; objectives listed in the last operating levy; Ability to fund Bathroom Remodel Project; Debt Payments for energy Loan, Operating loan and Bathroom Remodel Project and the Oregon Department of Revenue Budget Guidelines and official process.)
  - A. Process To Date
  - B. Key Findings: Bathroom Remodel Project/2015 Cost Recovery Plan/New Revenue Generation
  - C. Cost Analysis for all programs and operations
- V*  
V. Audience Participation  
*Speakers are limited to five minutes, excluding questions from the Budget Committee. The Committee is interested in hearing feedback from the public regarding the 2019-20 MACRD Operating Budget. It is requested that members of the public who speak be respectful of the process and not use inappropriate language.*
- VII. Review Draft 5 of the Proposed Operating Budget
- ~~X~~. VII. REMARKS FROM THE CHAIR
- ~~XI~~. IX. ADJOURNMENT



## MAC Recreation District

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### Madras Aquatic Center Recreation District

#### Budget Committee Meeting

May 21, 2019

#### Budget Committee Members Present:

Melissa Irvine, Ken Stout, Amber Searcy, Chris DuPont, Taylor Lark (6:45pm), Greg Tippett,  
Gregg Williams, Steve Webb

#### Staff Present:

Jim Weyermann, Michelle Camphouse

#### Visitors:

Stephen Read, Karen Affeldt, Anthony Anderson, Gregg & Kathryn Markwardt, Christine Harris

#### Member of the Press:

Jane Ahern

#### I. CALL TO ORDER

The regular meeting of the Budget Committee was called to order at 6:04 p.m.

#### II. INTRODUCTIONS

#### III. ADJUSTMENTS TO THE AGENDA

- A. Add approval of May 13 meeting.
- B. A motion was made by Searcy and seconded by Stout.
- C. Motion passed 7-0.

#### IV. APPROVAL OF MAY 13 MINUTES

- A. Add Public Comment section.

- B. A motion was made by Searcy and seconded by DuPont to approve minutes with above correction.
- C. Motion passed 7-0.

**V. SUMMARY REPORT FROM THE BUDGET CHAIRPERSON**

- A. Presented by Weyermann current changes.
- B. Tippett noted 17-18 are proposed number and not actual numbers.
- C. Tippett went over numbers from pervious years.
- D. Next meeting scheduled for May 29 at 5:30pm.

**VI. PUBLIC COMMENT**

- A. Stephen Read - typed comments re: dressing rooms/bathrooms remodel and repairs and that greeting customers as they come in must be a priority.

**VII. REMARKS FROM THE CHAIR**

- A. None

**VII. ADJOURN**

- A. The regular meeting of the Board of Directors was adjourned at 7:00 p.m.

---

Melissa Irvine, Board Chair

---

Date

MACRD Budget Committee Meeting Summary  
Related to July 2019 - June 2020 Budget

April 8, 2019

MACRD Budget Committee Meeting # 1 - (please see official minutes for details of attendees, time of opening and closure of meeting)

Met to discuss the initial proposed budget for July 2019 - June 2020 provided by Jim Weyermann. Jim included a presentation of MACRD long term plan, goals, vision. Committee was presented with various power point slides, budget summary, and detail print outs. Committee reviewed presentation, asked questions of Jim regarding likelihood of outcomes, basis for expected revenue and expense projections. In addition, it was noted that detail and summary pages did not match or roll up accurately. Budget committee member Melissa Irvine requested an updated balance sheet and a projected balance sheet for the 2019-2020 budget. Budget committee member Taylor Lark agreed to meet with Jim to improve budget spreadsheet and attempt to get summary and detail information to match. All agreed to have a second meeting April 16 to discuss budget in more detail and give Jim time to provide answers to questions submitted by budget committee.

Email from Michelle Camphouse April 9, 2019

Michelle Camphouse emailed balance sheet as requested and the public meeting notice related to the next budget meeting April 16.

April 16, 2019

MACRD Budget Committee Meeting #2 - (please see official minutes for details of attendees, time of opening and closure of meeting)

Jim Weyermann provided an updated budget for July 2019 - June 2020 and provided detailed answers to questions asked by budget committee member Melissa Irvine. Taylor Lark and Jim worked to improve the detail and summary budget information, but it was noted that information from accounting system and budget detail still did not agree. Committee had a discussion about accuracy of financial information and transparency needed to build community trust.

Budget committee members discussed each line item of the budget in detail and made suggestions to adjust various budget line items for the next budget meeting. Budget committee to meet May 13 to review changes. Items to adjust were as follows:

- Program Revenue: Focus on increasing membership, party room and conference room rentals.
- Product Sales: Adjust expected revenue from concessions and merchandise to a more conservative figure.
- Foundation Support: Review estimated income for feasibility.
- Other Income: Adjust advertising and sponsorship income downwards to a more conservative figure.

Expenses: Review employee and contractor expenses in light of board direction and long term plan. Other expenses categories related to banking fees, legal fees, and contractor services need to be reviewed for accuracy.

Jim Weyermann email dated April 22, 2019

Jim Weyermann emailed responses to questions/comments from the June 16 meeting and updated budget detail and summary spreadsheets.

Melissa Irvine email dated April 23, 2019

Email from Melissa Irvine to MACRD budget committee and MACRD board members detailed suggestions from April 16, 2019 meeting.

Jim Weyermann Emails dated May 6 and May 9, 2019

Jim Weyermann emailed updated budget summary and detail information, including explanations for budget changes. Jim emailed an organizational chart and job descriptions on May 6 to MACRD board and budget committee members.

Responses to Budget Meeting #2 for MACRD on April 16, 2019  
April 23, 2018

General Statements:

- Jim Weyermann sent updated budget information on April 22, 2019, but it is not reflected in this summary from the April 16th meeting.
- Detailed budget breakdowns by cost center do not match the summary schedules. In addition, historical information in the summaries do not appear to be accurate. The Board and Jim Weyermann are working on resolving the issue, however, the budget committee suggests that all data be reviewed before being published, as financial accuracy builds trust in the community.
- The budget committee discussed the swim and polo teams and cost recovery from those activities. Data should be collected to determine the true cost of these programs, so that both activities can be beneficial for the MACRD and the community.

The budget committee recommends the following changes to the proposed budget:

Program Revenue

- A. Reduce expected membership revenue increase to a more reasonable and attainable figure. Focus on increasing membership as opposed to increasing member fees.
- B. Simple fitness center may not be a focus this year, as taking away the party room/ conference room could be detrimental to other planned increases in rentals and group events.
- C. Projected swimming lesson and group class revenue increases should be reduced to attainable number based on class sizes, teacher availability, pool schedule.

Product Sales

- D. Reduce the projected amount of merchandise and concession revenue to a more conservative figure. Increasing revenue in these areas is appropriate, however.

Foundation Support

- E. The amount of income estimated from grants in the proposed budget is a 150% increase from last year, but is not out of line from the actual in 16-17. This line item can stay the same, if this is an attainable projection for 19-20.

Other Income

- F. Advertising income is projected to increase \$95K from the proposed 18-19 budget. Increasing income in this category sounds appropriate, but a more reasonable projection based on number of banners available, how much per banner, likelihood of selling spots would be better.
- G. Sponsorship income is \$25,000, when no sponsorship income existed in 18-19. Please adjust to a more conservative figure, or show who/how this income will be generated.

Expenses



- H. The 19-20 budget includes adjusting positions for marketing, aquatic manager, and consultant coaches. The budget committee would like confirmation from the board that all changes to employee levels are consistent with board direction.
- I. Banking fees 7410 of almost \$25K are in the 18-19 estimated expenses, but are only 500 in 19-20. What was the expense related to in 18-19?
- J. What is the increase in Special Events category 7560 in the 19-20 budget?
- K. Contractual services line item 7420 and the coaching line item in salaries need to be lined up/better matched. If the actual expense for coaches will be coded to 7420, please budget there.



Michelle Camphouse &lt;mcamphouse@macaquatic.com&gt;

## April 16 Meeting Notes

1 message

Melissa Irvine &lt;mairvine@gmail.com&gt;

Tue, Apr 23, 2019 at 9:26 PM

To: Jim Weyermann &lt;jweyermann@macaquatic.com&gt;

Cc: Michelle Camphouse <mcamphouse@macaquatic.com>, J Lewis <jlewis@macrecdistrict.com>, G Tippett <gtippett@macrecdistrict.com>, Greg Williams <gwilliams@macrecdistrict.com>, Steve Webb <swebb@macrecdistrict.com>, M Rahi <mrahi@macrecdistrict.com>, Ken Stout <ken\_a\_s@hotmail.com>, Amber Searcy <sonabear@live.com>, Taylor Lark <tayloralark@gmail.com>, dupontgolf@yahoo.com, Bob Keefer <bkeefer@sdao.com>

Hi all,

Below is a summary of the questions/suggestions the budget committee had during the April 16th meeting. As noted below, the notes have not been updated to reflect Jim's email from April 22. Please review and submit comments as necessary. I have also attached as a PDF incase the formatting does not work in an email.

Responses to Budget Meeting #2 for MACRD on April 16, 2019  
April 23, 2018

### General Statements:

- Jim Weyermann sent updated budget information on April 22, 2019, but it is not reflected in this summary from the April 16th meeting.
- Detailed budget breakdowns by cost center do not match the summary schedules. In addition, historical information in the summaries do not appear to be accurate. The Board and Jim Weyermann are working on resolving the issue, however, the budget committee suggests that all data be reviewed before being published, as financial accuracy builds trust in the community.
- The budget committee discussed the swim and polo teams and cost recovery from those activities. Data should be collected to determine the true cost of these programs, so that both activities can be beneficial for the MACRD and the community.

### The budget committee recommends the following changes to the proposed budget:

#### Program Revenue

- Reduce expected membership revenue increase to a more reasonable and attainable figure. Focus on increasing membership as opposed to increasing member fees.
- Simple fitness center may not be a focus this year, as taking away the party room/conference room could be detrimental to other planned increases in rentals and group events.
- Projected swimming lesson and group class revenue increases should be reduced to attainable number based on class sizes, teacher availability, pool schedule.

#### Product Sales

- Reduce the projected amount of merchandise and concession revenue to a more conservative figure. Increasing revenue in these areas is appropriate, however.

#### Foundation Support

- The amount of income estimated from grants in the proposed budget is a 150% increase from last year, but is not out of line from the actual in 16-17. This line item can stay the same, if this is an attainable projection for 18-19.

#### Other Income

- Advertising income is projected to increase \$95K from the proposed 18-19 budget. Increasing income in this category sounds appropriate, but a more reasonable projection based on number of banners available, how much per banner, likelihood of selling spots would be better.
- Sponsorship income is \$25,000, when no sponsorship income existed in 18-19. Please adjust to a more conservative figure, or show who/how this income will be generated.


#### Expenses

4/24/2019

Madras Aquatic Center Mail - April 16 Meeting Notes

- H. The 19-20 budget includes adjusting positions for marketing, aquatic manager, and consultant coaches. The budget committee would like confirmation from the board that all changes to employee levels are consistent with board direction.
- I. Banking fees 7410 of almost \$25K are in the 18-19 estimated expenses, but are only 500 in 19-20. What was the expense related to in 18-19?
- J. What is the increase in Special Events category 7560 in the 19-20 budget?
- K. Contractual services line item 7420 and the coaching line item in salaries need to be lined up/better matched. If the actual expense for coaches will be coded to 7420, please budget there.

Melissa Irvine  
mairvine@gmail.com

 **04 16 19 MACRD Budget #2.pdf**  
24K



Michelle Camphouse &lt;mcamphouse@macaquatic.com&gt;

## Updated 2019-20 Budget Information

1 message

Jim Weyermann <jweyermann@macaquatic.com>

Mon, May 6, 2019 at 11:10 AM

To: Melissa Irvine <mairvine@gmail.com>, dupontgolf@yahoo.com, Taylor Lark <tayloralark@gmail.com>, sonabear@live.com, Ken Stout <ken\_a\_s@hotmail.com>, J Lewis <jlewis@macaquatic.com>, Greg Williams <gwilliams@macaquatic.com>, Steve Webb <swebb@macaquatic.com>, Martti Rahi <mrahi@paynewest.com>, G Tippet <gtippet@macaquatic.com>

Cc: Greg Markwardt <gmarkwardt@macaquatic.com>, Bob Keefer <bkeefe@sdao.com>, Michelle Camphouse <mcamphouse@macaquatic.com>, Payton - <payton@macaquatic.com>

Good Morning!!!

Here is the latest updated budget detail. The year end projections are now updated with April's numbers and complete with the changes based on the Committee feedback. (Taylor and I also met again to clean up the numbers the best we could.)

Still time for Additions or deletions but we are getting close.

### **2019-20 Budget Changes Highlights: (Third Round)**

#### **Revenue Reductions: 115 k net revenue reductions**

Reduction of 20 k in tax revenue based on updated projections. Reduced to roughly 5% growth, may be 2% high.  
 Reduction of 30 k from Membership Revenue- Per the committee recommendation  
 Reduction of 15 k in merchandise- Per the committee recommendation  
 Reduction of 50 k in advertising- Per the committee recommendation.  
 Added Debt proceeds

#### **Expenses: 66 k Expense Cuts**

Legal fees reduction by 20 k.  
 Restored the Aquatic's Manager position at 40 k; reduced Contractor services in Recreation budget by 10 k, leaving roughly 10 k for the reinstatement of Water Polo. (Net **add** to budget, 30 k)  
 Interest Expense adjustment, was double counted 22 k: Just lucky that I budgeted this twice.  
 Reduction in Special events by 7.5 k  
 Pool Maintenance Fund 20 k: still leaves 30 k in the budget.  
 Reduced 10 k in Contractual Services Facility.  
 "nickels and dimes" 16.5 k": Tried to trim other areas to cover the revenue reductions.  
 Added debt Expenses

#### **Overall Net Position**

The gap between the revenue reductions and the expense reductions is covered by the projected surplus for next year. It was reduced by 55 k and we are now projecting a 25,480 surplus for Fiscal Year 2019-20. (Last year's budget was adopted with a projected 20 k surplus.)

#### **Revised Program Budget Assumptions:**

1. This Budget provides for the restoration of the Aquatics Manager position, our continued subsidy of the swim team, (at a reduced level for 2018-19) and 10 k to support a Water Polo program. The Aquatics Manager position will be responsible for pool operation, our core water programs and revenue generation. This position can also Coach but it must be done in concert with all of the responsibilities listed in the final job description. (The final job description is still in process but I have attached the working document.)
2. All "Out of Water" program expansion must be financed through grants and sponsorship. Those priorities are Spring Soccer, Summer Basketball League and the addition of Kindergarten age group for fall basketball.
3. Work towards creating the infrastructure required to produce youth sports tournament's. This would include Swim Meets, Water Polo, baseball/softball and Water Polo. Collaborate with Little League and other organizations.

I'm completing the Org Chart and will send it out once its ready, along with some updated Job Descriptions. Look Forward to seeing everyone next Monday. If the Budget Committee members have any input regarding the attached

DRAFT

Page 1 of 11



## MAC Recreation District

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### MACRD: Budget Message 2019-20 Fiscal Year April 11, 2019

As the MACRD prepares for the 2019-20 fiscal year it faces the continued challenges of having to utilize operating funds to cover major capital improvement projects. During the past 2 years, the accumulated debt service has continued to increase due to a lack of a dedicated maintenance fund to cover the 12 year old facility. These expenses have a direct impact on the Districts ability to balance it's budget and grow programs.

Despite attempts to create a dedicated capital improvement fund to mitigate the impact of these projects on the operating revenues, we have been unsuccessful. The addition of a 400k 15 year loan for the energy project, (36.9k per year), was incurred in 2016-17. The costs of the new boilers and a few smaller projects, created a cash flow problem during the 2017-18 fiscal year. During the upcoming Fiscal Year 2019-20 we will be adding another 250k loan with the County to cover the bathroom remodels. This loan will increase our annual debt service by another 54k per year for five years.

The impact of these capital projects continue to drain our earned revenue position and without a long term maintenance funding source will continue to impact the Districts ability to expand it's recreational programs. There are funding options available to create a maintenance fund. Examples include, conversion of the expiring bond measure in 2023 to a permanent maintenance fund. (Not an easy thing to accomplish. Will probably require another Levy.) Endowments and/or naming rights on the facility can qualify as options along with the creation of a special maintenance fund that is funded through corporate donations. The second two options are currently under investigation with our grant writer and my discussions with some of the business leaders.

The MACRD has never had a sustainable marketing plan to support revenue growth. That's not to say that the District hasn't done any marketing but given the pressure to balance budget, much of those funds have been cut. The past few years have been dominated by managing a variety of maintenance related projects. This budget outlines a number of revenue generating options, each will require some type of marketing support to achieve.

We learned from the previous public votes that our margin of success is directly related to number of people our programs touch. How do we maintain an outstanding set of aquatic programs and expand our "out of water activities", while trying to cover the debt service and pay our bills?

The District has no choice but to aggressively seek to increase it's earned and contributed revenues. In order to be a successful district, it has to accomplish the successful balancing of it's budget while generating enough revenues to fuel expansion. If you're not growing, your business is dying.

In order to implement the strategic choices in this budget we will have to sustain an annual marketing campaign, create an effective fundraising department, generate new ways for the business community to support our programs, offer greater benefits for our members at a higher price point and work on our "Phase 2" development plan for the pool. The expense side includes the additional debt payments and represents the major growth in this budget.

The Board will also have to decide between levels of subsidy for programs that we are providing. The most obvious example are the hard costs associated with funding the swim team. After reviewing 4 other aquatic centers in Central Oregon, we are the only facility that underwrites coaching salaries, travel costs and free pool time. These choices will need to be reviewed within the context of our economic climate going forward. This budget process will facilitate those types of discussions.

The future still looks very bright. We had a record December and membership renewals, we had a record revenue week for Spring Break. Our out of water numbers are up 15.2 percent. We are now offering programs in Warm Springs in conjunction with the school district. Our survey ratings are high regarding program delivery. We have finally solved the cash required to fix the bathrooms which have been in bad shape for almost three years now. The trends are positive, we need to throw a wide net of new revenue ideas, then feed the ones that work and starve the rest.

## **Major Budget Changes for 2019-20**

### **Revenue Adjustments**

#### **A. Program Revenues**

The increase in program revenues is driven by the assumptions that we can enhance our membership program through the addition of new benefits and up-sell our existing membership base of 879 packages, representing close to two thousand individuals. Two program enhancements are "special members only"

events and the addition of a simple fitness center. This budget includes funding for the events and drawings for the fitness extension. Will look to fund the capital costs from grants and/or materials/labor donations.

Out of Water programs budget growth is 10%, which will increase registration fees and scholarship donations from the MAC Trust.

***Additional opportunities not factored into in this budget:***

1. The addition of another school district for swimming lessons.
2. Facility rentals of pool for tournaments, corporate events.
3. The addition of a corporate membership program.
4. New in water program offerings
5. Special events for the public

**B. Merchandise Sales**

The budget to create new merchandise inventory is 15k and the revenue projection is based on a 2 to 1 return on the dollar. Success in this category is always driven by design and style. Get that right, it sells, get it wrong and the inventory sits on the hangers.

**C. Concessions**

There is 10k on the expense side to facilitate a concessions strategy for the facility. We will service over 50000 visits to the pool this year. If we can generate a simple one dollar per-cap from concessions, it will generate 50k in revenue. When adding the swim meets, which drive 200-1000 people per meet, we can generate new earned revenue. The strategy may simply include a contract deal with a local food truck or could be a full service operation. The concessions area will be supplemented with seasonal offerings, such as snow cones in the summer, hot drinks in the winter.

**D. Facility Rentals**

This area has traditionally just been the rental of the community rooms. I'm hoping to add full facility rentals for water events and/or corporate events. The budget assumes no growth but either of the two above mentioned rentals will increase our projected revenues from this category.

**E. Foundations**

This budget funds a contracted grant writer to expand our grant writing capabilities. The increase in budgeted revenues from this category is based on our ability to generate more grant requests. Both for programs and capital projects. Facility Naming rights would also be included in this category. We are working on the identification of naming rights prospects.

**G. Advertising/Sponsorship**

The launch of our new advertising and sponsorship programs should generate between 30k-60k. We have begun the sales process and early results are encouraging. This program includes signage within the MAC and our out of water programs. It allows for business to sponsor out of water sports seasons or individual events.

**Expense Adjustments**

**A. Salaries and Benefits**

This budget assumes no salary increases for the coming fiscal year; includes the elimination of the Aquatic's Manager position and a shift to contract labor. It includes 36k for the swim coach as per the current agreement but my recommendation is to transition the swim team to a facility use agreement and no longer provide paid staff or travel reimbursements to swim team personnel. If that recommendation was excepted, I would reconsider adding back the Business Development position. Administrative coverage of the pool, lifeguards and all related staff will shift back to Gregg, as he has been in that role for the past four years.

**B. Materials and Services**

This is the major expense categories for the operational costs of our pool, out of water programs, maintenance and everything else. The major reductions in these areas are: the reduction of legal expenses from an estimated 70k down to 30k; no capital budget of 40k; 21k reduction from contracted services, (Gary Barth). Portion of these savings went back into the budget to fund revenue generating activities such as special events and a small increase in advertising. The contract labor which was added includes, CPA, Grant Writer, Coaching Stipends for Out of Water.

**C. Bathroom Remodel**

The County will lend us the previously estimated 250k for the bathroom remodel project. We have secured five year term at 2.7% and no loan fees. The loan is to be paid back in equal installments over the five year term. That adds 54k to our operating budget.

**D. Operating Loan and Previous Energy Loan**

The energy Loan continues at 36,932 per year. The operating loan from the County will be dispersed in this fiscal year, estimated 130k and paid back in full from operating funds in the 2019-20 budget.



Although the operating loan provided by the County is for 200k which must be paid in full in January, I don't think we will be more than 100k for this past year. The loan percentage is 2.7%, no loan fees. My assumption is the interest will be less than 3k and that's what is in the budget.

In summary, this budget assumes the following payments for next year financed from our operating revenues:

Energy	\$36,932 (in Year 3 of a 15 year loan.)
Bathroom Remodel	\$54,000 (The first of five payments)
County Operating Loan	\$130,000 (Cover the operating line)

In closing, the MACRD will have to continue to take measured risks in building and expanding new earned or contributed revenue streams while controlling our service delivery expenses. We need to begin to position for a public vote and continue to demonstrate our relevance to the local community through the choices made in this budget.

**Questions raised by Melissa:**

My underlying concern relates to the inability to match the information provided by the Budget Committee Meeting Major Budgeted Changes for 2019-20 document dated April 1 to the supporting budget spreadsheets and issues with the detail provided in the Facilities, Administration, Aquatics & Recreation, Board, and Special Payments pages to match to the amounts listed in the MACRD General Fund Summary Pages. I understand that there are some running issues with matching spreadsheets to source documents, but these are issues that need to be resolved. I look forward to another budget meeting on Tuesday.

**Response:**

The budget summary for the past four years have been inflected with incorrect numbers that don't match either the audit or quick books. This has been a systemic program for years.

I was asked to use the same format but I do believe that the work Taylor has done to improve our spread sheets has solved many of those outstanding questions. It is not our intent to go backwards and try to reconcile the numbers of previous budgets to the audits. If this is something the Board wants to do, we will need to get a qualified CPA to work on that project. Right now, we have three people filling five full time positions. We still have 90 days in this fiscal year to chase another 60k in new revenues.

The following questions relate to Major Budget Changes for 2019-20 document dated April 1, 2019.

1. Under (A) Program Revenues:

A. What is the proposed pricing structure for the upsell, specifically allocated for (a) special events and (b) simple fitness center?

***Response: Our estimate is an increase of 50 dollars per year, per membership. We have approximately 900 membership packages, if we are successful at converting 60% of that base to the higher option it will generate an additional 27k. The 12% price increase that we implement in March should generate another 11k at the current membership levels. Implementation of the corporate membership program would need to generate 270 new memberships at an average of 100 dollars each.***

B. What is your definition of a simple fitness center? Where are the expected capital costs and grant income in the budget? (there should be line item increases in both capital costs and grant revenues related to this, as both will need to be recorded)

***Response: It could be as simple as investing 6k in a variety of exercise machines and placing them in the community rooms. My preferred option is a tuff shed with equipment. I'm also having discussions with existing health club providers regarding a joint venture option. This budget has 5k for architect fees. No capital budget to implement.***

C. Related to the special members only enhancements, what line item is the event funding (expense) and cost of drawings in?

***Response: The special event funding of 15k is located in account 7560. Architect fees are listed in 7102.***

D. What is the net impact of the upsell, the capital outlays, grants in, fundraising and drawing expenses? ***Response: Not sure I understand the question.***

E. Which district do you plan on including for swim lessons to increase revenue there? How many more lessons does it take to make an additional \$10K compared to the 2017-18 actual?

***Response: We have already made contact with Culver, Prineville and Maupin. Prineville and Maupin booked 65 swimming lessons just last week. There are six different price points for group or private lessons.***

***The number of swim lessons required to generate an additional 10k in revenue depends on which services are chosen, are they a MACRD member, in district or out of District. If you took 45 dollars as the average, we need 222 new swim lessons for each 10k generated. We had over 275 from our local school district before they changed formats regarding swim lessons.***

F. Group classes are budgeted to be \$5K in revenue for 19-20, but expected for 18-19 is only \$1K. Which new classes will be offered? How many classes will it take to increase revenue by \$3K compared to 17-18 actual? ***Response: We are currently reviewing the offerings of the other aquatic centers throughout Central Oregon. We need some new ideas, new excitement and more exercise ideas for the adults and fun activities for the kids. If you use 75 dollars as the class fee for adult activities, we will need 40 new adults to generate 3k in revenue. Kids would be less expensive. However, the kids activities may be a combination of outside sports combined with inflatable (bounce house) activities, summer play area.***

G. Meet fees/Pool Rentals are projected to increase by \$9K. How many pool rentals will this take? Is there a corresponding price increase or marketing campaign planned? ***Response: The plan here is to find one or two events that will rent the entire facility for a major event or tourney. The other plan is to approach the businesses with an "Employee fun Day!" program and have them book the entire facility for a couple of hours to treat their employees and their families. We are already researching water polo or other swimming events.***

H. Out of water programs are mentioned to increase by 10%, but I see that the Rec League line item increases 19% over the 18-19 act/estimated number and 37% increase over 17-18 actual. Do you have a list of other leagues/events and how that increase will be realized? ***Response: We are already 15.2 % ahead of last year and I see that trend continuing. Our outreach sign ups have done much better since we started using the paper and the in school fliers. The 10% growth came from the strategic plan***

**but we will be over that number. We are planning on starting a spring soccer league next April in addition to a summer basketball program if we can secure a facility from the school district.**

2. Under (B) Merchandise Sales, it is mentioned the new merchandise inventory will be \$15k, and sold at a 2 to 1 upcharge, which would be \$30,000. However, this line item is budgeted to be \$45k, which represents a \$39k increase over 18/19 estimated and \$38k increase from 17-18 actual. What makes up the difference? I do see the \$15k expense in the merchandise expense category.

**Response: We have inventory left over from previous years. Have not done a complete inventory of the on hand merchandise, so I estimated 15k. Could be more or less. Might use them as a premium item for the membership program.**

3. Concessions - I'm having trouble reconciling how the comments match up to the budget. I see concessions revenues increase \$17,500 over 18-19 estimated, but not the \$50K mentioned in the comment. I see the matching \$10,000 in the concessions expense. **Response: There is a broad range of options regarding concessions. Keep in mind, this refers to actual food offerings vs just the candy and ice cream at the desk. The idea of starting a concessions operations has been around for a few years but no progress to date. At a minimum, I want a food truck to be able to park here for major events or other high volume activities. At the other end of the extreme would be the inclusion of a concessions area within the Aquatic Center's footprint. This budget assumes the food truck option and the 50k comment was only meant as a reference on what we would have to invest if we purchased our own truck. It also may be possible to add a concessions area outside if we were to build a large deck adding sun bathing chairs, a small fitness area and kids activity center.**

4. Facility rentals (D) - the comments mention no growth in facility rentals, but the budget shows \$12,000, when actuals for 18-19 are to \$9,000. What is the basis for the increase? **Response: We have not done any real "outbound" calls for business. I think this would make a major difference in our ability to book the facility. Again, I'm looking for major events that can rent the whole facility but we can also do a much better job of cultivating business from the region.**

5. Advertising/Sponsorship (G)- the comments mentioned that new advertising should generate between \$30-60K. However, the budget shows a projected \$105,000 in advertising revenue and \$25,000 in sponsorship revenue when only \$10,000 was received in prior years. What is a more specific plan to achieve the \$105K and \$25K that is in the budget? **Response: The advertising program creates 30 banner positions between 1k-3k per year. There are also an additional 8 prime locations between 2k-5k. If we fill only half of these locations at an average of 2k per location, we generate 30k in new revenue. In addition, we now offer sponsorship of all Out of Water activities and banner placements for our out activities. I'm selling those for 5k per sport to both commercial and non-profit companies. Writing grants to support the launch of new programs such as the spring soccer league. Payton and Michelle will continue to sell the banner program, along with me and Gregg. I'm writing the grants with Sharon and hopefully the Board can introduce us to solid prospects.**

6. Expense Adjustments

\* Salaries and Benefits (A)- I'm having trouble getting the actual budget detail, which is broken up in administration, facility, and aquatics and recreation, to match with the wording used in this section. **Response: I agree that the format is confusing, but I think Taylor's revised spread sheet will help clear things up.**

a) I see that the detail budget for aquatics has a non-coded expense category called "coaching", but how will that be displayed/rolled up into your accounting system? Because it isn't a salary, would it be a contractual service under materials and services line item 7420 contractual services? **Response: You are right, I left it like that because the Board will decide whether to continue with this or not. Once that decision is made, I will move the expense to appropriate category. Regardless of how we move forward, the District will need to execute a contract with the Swim Team once the policy decision regarding subsidy is determined.**

b) Along this same idea, why is contractual services line item 7420 in aquatics, projected to decrease by \$35K from 18-19 estimated and \$22K from 17-18 actual? **Response: We had a number of consultant bills hit during this fiscal year that included the previous mentioned capital projects. I don't anticipate billing those separately but to allocate the expense directly to each project.**

c) The budget summary comments detail no salary increases for the coming fiscal year, but I see increases in the executive director and office manager areas compared with 17-18 actual, and 19-20 estimated. In addition, there is a new marketing manager allocated. Can you update your summary to be more clear in this area? **Response: There are no net salaries increases for senior management next year, in fact, this budget eliminates one full time position. There is a small increase for the Facility Manager, hoping to get him to ¾ time and the Marketing position. The Marketing position was filled mid year so next year is the first full salary for that position. The Kids Club MOU paid for additional salary to Joe and Michelle but that was eliminated as soon as the organizations split from each other. Joe's salary was projected at 88k for his last year, mine is at 90k, so I guess one could argue that it went up this year but not next year. The key additions are the independent contractors for next year, CPA, Grant Writer, Out of Water Sports Leaders.**

d) If the Mac is going to have more events, more sponsors, more members, why a decrease in reception costs? How will this work? **Response: We will charge for "reimbursable expenses" for large event related activities from the outside and our special events budgets will cover all related costs associated with our events. The reception area will also be a place where Michelle takes a more active role.**

\* Materials & Services (B) - 1) the summation of the detail pages for Admin, Aquatic, and Facility in this category total only \$462,850, but the MACRD GF summary shows \$477,850, a difference of \$15,000. Is there an additional cost center left out of the budget packet? In addition, the difference between the act/est for 18-19 is even larger - which makes it difficult to see if costs have increased or decreased for the next budget cycle. 2) I'm confused about the dialogue for materials and services. Legal fees roll up under general expenses - Board in the detail and the board expenses don't seem to roll to the MACRD General Fund Summary Materials and Services line item. 3) The capital item mentioned in the budget summary is in what line item under materials and services? 4) Please provide explanations for changes in the following categories related to materials and services: Program Supplies, registration refunds, advertising, printing, contractual services (\$35K reduction in aquatics, \$12K increase in administration), Interest Expense, Special Events.

	CHALLENGES	STRATEGIES	WHO?	STATUS	MEASUREMENTS
1.1	Maintain existing resources, and leverage by applying for 3-5 grants per year	1.1.1 Develop a work plan and timeline for submitting and passing a local option levy at the Nov. 2017 election	BOARD	May 1, 2017 COMPLETED	Levy
		1.1.2 Apply for grants for operations, capitol, special projects, maintenance	ED, RC.	Re-engaged Sharon	Grant Application
1.2	Follow, achieve Cost Recovery Plan to 60% or higher	1.2.1 Annually update, evaluate cost recovery plan; adjust accordingly	ED, BOARD	Annually	Cost Recovery Plan
1.3	Establish a reserves of \$50-75K per year to address significant mechanical failure and/or major reduction in revenue	1.3.1. Prioritize annual budget to allocate \$50-75K per year for reserves	ED	June 2019 Budget Option for the Board Currently there is no reserve fund	No Reserve Amounts
1.4	Create a sponsorship plan to aid revenues by \$25-45K/year	1.4.1 Develop a plan to seek sponsorship for MACRD programs, such as team sponsorship, banner ads, etc.	ED, RD,	Completed	Sponsorship Revenue
1.5	Enhance scholarship program by 15% per fiscal year	1.5.1 Strengthen fundraising opportunities with MAC Trust	ALL	Need a major overhaul to fundraising for scholarships.	Scholarship Funds

OBJECTIVES	STRATEGIES	LEAD	TIME FRAME	MEASURABLE
2.1 Identify annual maintenance needs and allocate enough funds to maintain the MAC	2.1.1 Adjust budget priorities to first ensure maintenance resources are viable 2.1.2 Develop a plan to identify machinery, pool component life spans to allocate funds accordingly for replacements	ED, FM, BOARD  FM	Unresolved  Completed	Maintenance Fund  Marty has completed
2.2 Develop a plan to make critical repairs in five days, and acquire backup parts for future repairs	2.2.1 Budget to purchase backup parts 2.2.1 Increase maintenance staff to 1 FTE by March 2019	ED	On Hold  No funding available	Repair Time Resources  Maintenance Staff FTE
2.3 Create a safety committee to work for a 95% injury-free facility	2.3.1 Develop, implement a safety plan for employees, patrons that meets OSHA guidelines	FM, ED	Not Started	Injury Free Ratio
2.4 Lifeguard to a 30-1 ratio and to provide coverage to all blind spots in the MAC	2.4.1 Establish lifeguard procedures to ensure 30-1 ratio, and meets Red Cross standards 2.4.2 Prioritize budget to ensure funding is in place for lifeguard priorities	AM  ED	Ongoing  Proposed in 2019-20 budget	Lifeguard Ratio  Resources



OBJECTIVE	STRATEGY	EVALUATION	TIME FRAME	MILESTONES
3.1 Increase participation in current programs by 15% per activity	3.1.1 Develop a marketing plan to attract, educate and inform public of all MACRD programs	ED	Updated recruitment programs.	Participation Numbers Winter B-Ball up 15% Spring football up 15.5%
	3.1.2 Ensure program affordability by increasing revenue opportunities for all programs through the use of sponsors, grants and donations	RC	New program in place	Most of the revenue increases to date are due to pricing changes.
	3.1.3 Seek ways to attract users in various ethnic groups for a 5% increase per year	ED/RC	2019-20 Budget reflects revenue increases	
3.2 Expand program partnerships by 3-5 per year	3.2.1 Grow partnerships with health care entities, and other community organizations	RC/ED	Indoor Soccer Warns Springs after school	New Program
	3.2.2 Develop a plan to host recreation programs in Warm Springs	RC	Test program in place	Partnerships
3.3 Establish a user approval rating of 90%	3.3.1 Establish a program-end survey	ED, RC	After school programs begin April, 2019	Programs
	3.3.2 Strengthen program coaching, officiating, and staffing	RC	Surveys conducted after every out of water event.	Approval Rating

OBJECTIVE	STRATEGIES	ESD	TIMELINE	MEASUREMENT
<b>4.1</b> Produce a feasibility study to expand by 1-3 programs per year, while meeting cost recovery and maintaining budget priorities	<b>4.1.1</b> Evaluate current programs, scope stakeholders to help evaluate and identify other programs needed  <b>4.1.2</b> Evaluate opportunities to expand, particularly with seniors and health care partnerships	ALL	July 2019 May-June 2019 April 2020 Summer 2019 Winter 2019 Winter 2019	Program Expansion Summer B Ball League Indoor Soccer Spring soccer league Program Expansion: add fitness area Silver Sneakers Silver and fit
<b>4.2</b> Produce business plan to acquire Kids Club of Jefferson County	<b>4.2.1</b> Acquire without subsidizing with tax dollars, rather running program at 100% cost recovery  <b>4.2.2</b> Scope stakeholders  <b>4.2.3</b> Develop plan for transition		Changed direction and voided MOU agreement	NO Kids Club Merge
<b>4.3</b> Seek opportunities to acquire other programs that for within mission and vision of MACRD	<b>4.3.1</b> Work with stakeholders to determine needs/wants of community members  <b>4.3.2</b> Ensure all acquisitions meet MACRD mission/vision/cost recovery guidelines	ED	January, 2019	Juniper Hills reservation system/ COSI new soccer fields.

5.1	Obtain the Westside Community Center and Juniper Hills Park	5.1.1 Work with Bean Foundation to develop a feasibility/business plan for acquisition of Westside.	ED	2021-2022	Plans
	Entire Project on Hold	5.1.2 Work with Jefferson County to develop a transition plan	ED/RC	2021-2022	Transition Plan
		5.1.3 Scope stakeholders to develop programs, services and entities to be placed at Westside and Juniper Hills	ALL	Summer 2021	Stakeholder Needs
		5.1.4 Seek funding opportunities for park and community center operations	ED	2019	Funds
5.2	Assess opportunities to expand MAC facility	5.2.1 Scope stakeholders to prioritize possible projects, such as gym space, food court, expanded play area, etc.	ALL	July 2019	Stakeholder Input
		5.2.2 Develop expansion plans, funding plans and business plans		Fall 2019	Plans
5.3	Seek opportunities to acquire other facilities, parks or land that fit within the MACRD mission and vision	5.3.1 Evaluate opportunities as they exist, develop business, financial plans from staff, board and stakeholder input	ED, BOARD	Concessions area Merchandise sales	Acquisitions
		3.3.2 Ensure all acquisitions meet MACRD mission/vision/cost recovery guidelines	BOARD	Ongoing	