

MAC

MADRAS AQUATIC CENTER

**PROPOSED ANNUAL BUDGET DOCUMENT
FOR
July 1, 2016-June 30, 2017**

**1195 SE Kemper Way
Madras, OR 97741**

TABLE OF CONTENTS
2016-2017
Proposed Budget

- I. Agenda
- II. Budget Message
- III. Budget Calendar
- IV. Budget Committee Members
 - a. Election of officers
- V. Proposed Budget
 - a. Revenues
 - b. Expenditures
 - c. Obligation Bond summary
 - d. Proposed Budget
- VI. Supplementary Materials
 - a. Maintenance report
 - b. Staffing Report
- VII. Appendix A
 - a. Budget Committee Meeting Notice

MADRAS AQUATIC CENTER
2016-2017 BUDGET COMMITTEE AGENDA
Monday, April 18, 2016 at 5:30 p.m. at 1195 SE Kemper Way, Madras, OR 97741

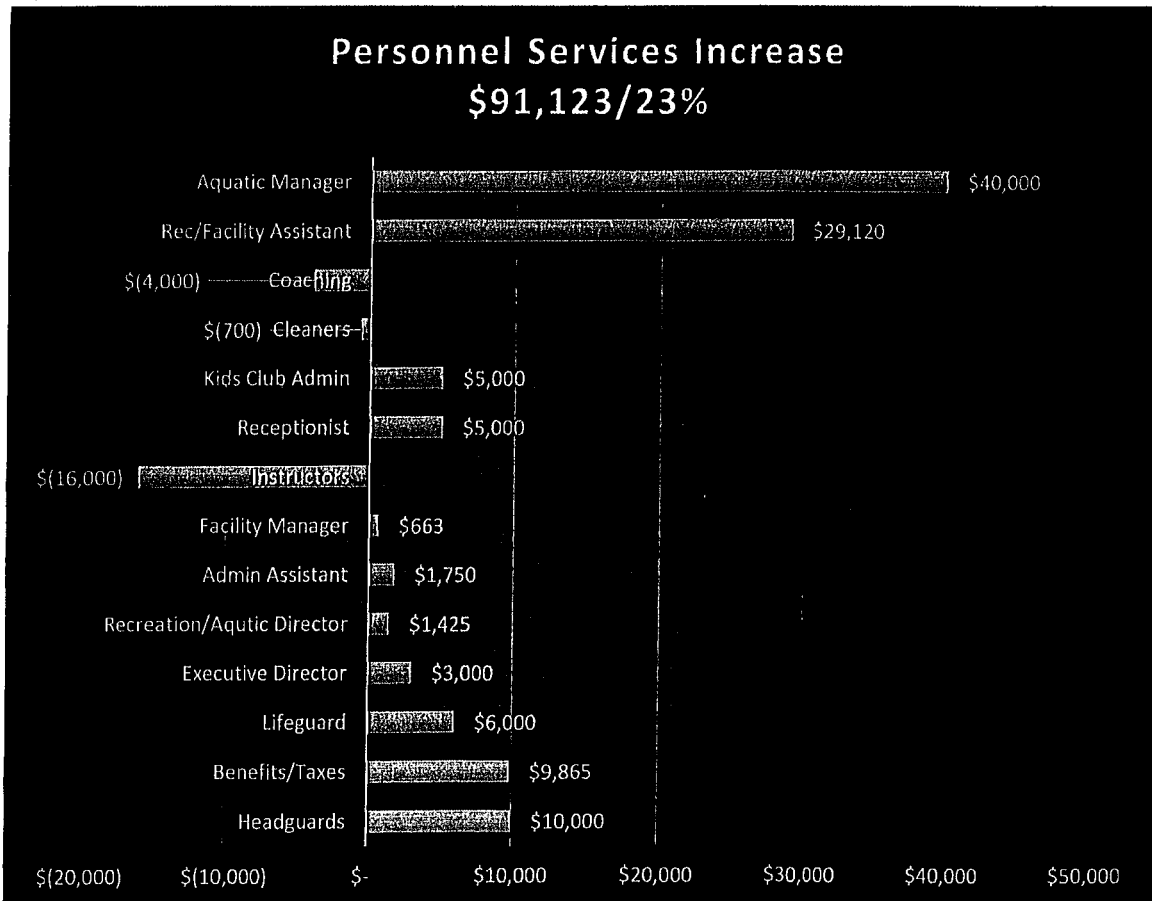
- I. Call meeting to order**
- II. Introductions of Budget Committee Members**
- III. Budget Committee Chair**
- IV. MAC Budget Officer Presentation**
- V. Approve budget document as proposed, adjusted or set an additional Budget
Committee Meeting if needed**
- VI. Recess or adjourn**

MADRAS AQUATIC CENTER BUDGET MESSAGE 2016-2017

The MAC seeks to establish recreational programming for its district. The 2016-2017 proposed budget includes estimates of revenues, proposal of expenditures, and a summary of the estimated tax bond. The MAC operates its financial program in accordance with Oregon State Statutes and Generally Accepted Accounting Principles (GAAP).

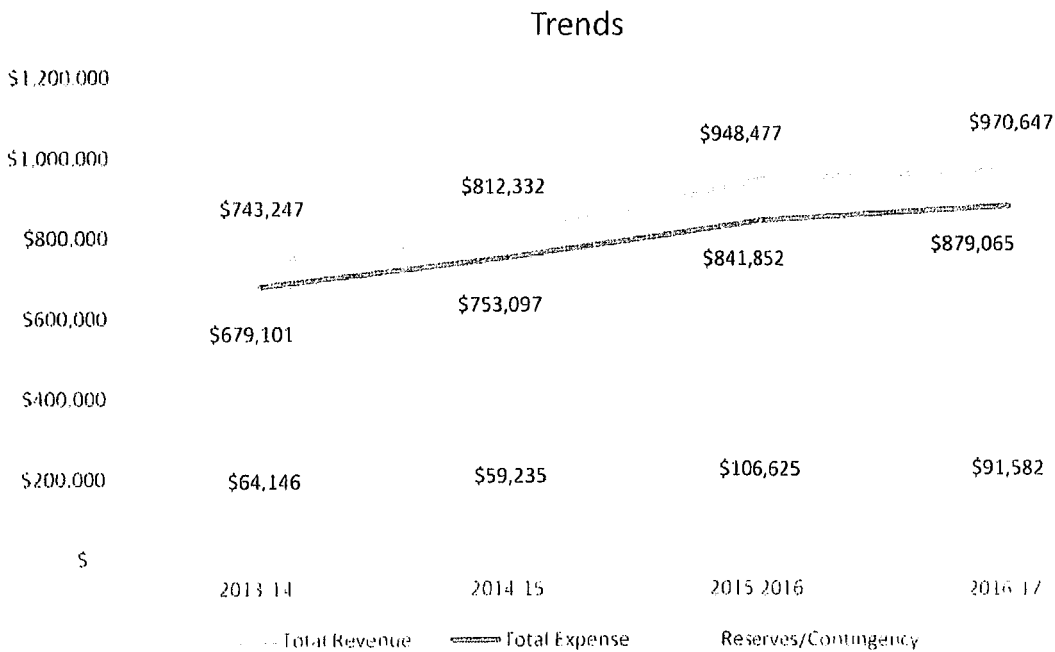
The 2016-17 proposed budget recognizes the MAC Board of Directors critical goals, and an emphasis has been placed on facility maintenance, water safety and the request to fund a grant writer for capital improvements. In all, anticipated expenditures for personnel services will increase by \$91,123 (up 23%) and materials and services should decrease by (\$2,300) from the 2015-16 adopted budget to the 2016-17 proposed budget.

The 2016-17 proposed budget recognizes a substantial increase in personnel services, increasing from the 2015-2016 adopted amount of \$403,042 to a requested \$494,165. However, the actual estimated for 2015-2016 will be around \$479,937—an overage of \$76,894. I drastically underestimated the Lifeguard and Receptionist allocation for 2015-2016, projecting \$104,000, but the actual-estimate should be around \$144,496 (a \$40,496 difference or \$778 per week). The 2016-17 proposed budget also recognizes two new positions – Aquatic Manager and Recreation & Facility Assistant – for a combined increase of \$69,120. The following chart displays the anticipated increase or decrease for each position.



The MAC welcomed 25,604 visits since July 1, compared to that of just over 18,000 visits for the 2014-2015 fiscal year to date – a 39% increase in usage. Most of those visits have come during open-recreation swims, causing a much larger demand for lifeguards to ensure pool safety, thus the request for a 26% increase for Lifeguard expenditures of \$429 per week. The Aquatic Manager not only absorbs the \$2,000/month Madras Swim Team Coach's salary, but also serves as a Head Guard and Instructor as well, thus lowering the overall cost of Instructors and contractual services. The Recreation & Facility Assistant lowers facility contractual services, providing landscaping duties (lowering such costs by nearly \$9,000), and also serves as a Head Guard for 25-30 hours per week.

Despite the significant increase in personnel expenditures, revenues for the 2015-2016 year are up nearly \$85,000 (10%), leaving a projected ending balance of \$81,625 (up 38%). The proposed 2016-2017 projects a \$41,582 ending balance with an additional \$25,000 for operating contingency, and another \$25,000 to the maintenance reserve fund. The following chart shows the trends in total revenues, expenses and reserve/contingency over the past four fiscal years.

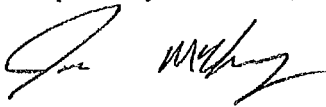


It is the desire of the MAC Board of Directors and the taxing district to establish reserve funds for maintenance in particular. The 2016-17 proposed budget recognizes this goal by allocating \$25,000 for the Maintenance Reserve Fund. However, due a budget error in the 2014-2015 fiscal year a (\$30,295) balance carried forward to the current fiscal year in which \$25,000 was allocated to the Maintenance Reserve Fund. Unfortunately, a (\$5,295) beginning balance is projected for the 2016-2017 proposed budget and the \$25,000 allocated will give an ending balance of \$19,705 for the maintenance reserve fund.

The 2016-2017 proposed budget totals \$970,647 for the general fund, including the district's permanent operating tax rate of \$.25 per \$1,000 of assessed value and the district's local levy option tax rate of \$.40 per \$1,000 of assessed value. A summary page is also included for the maintenance fund and obligation fund.

The task, as Budget Committee members, is to balance the needs and desires of the Madras Aquatic Center with the available resources. The goal is to provide sustainable programs over a period of time. The proposed budget has been prepared through consultations with MAC staff and is respectfully presented for your review and consideration.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Joe McHaney", written in a cursive style.

Joe McHaney, Executive Director

**MADRAS AQUATIC CENTER
Budget Committee Members
Fiscal Year 2016-2017**

Brandi McNamee

LaRae Sullivan

Marti Ratliff

Chris Gannon

Dave Jordan

Kristin Hocker

Janelle Orcutt

Madras Aquatic Center Board of Director's

Jamie Hurd

Board Chair

Steve Webb

Board Vice Chair

Nancy Peterson

Jinnell Lewis

Angie Madden



2016-17 BUDGET CALENDAR

2016

- April 4 Publish budget committee meeting notice
- April 11 Publish 2nd budget committee meeting notice
- April 13 Budget document to committee members
- April 18 First budget committee meeting held prior to regularly scheduled Board meeting
- May 16 Second budget committee meeting held
- June 3 Publish budget
- June 20 Budget hearing held
- July 13 Deliver budget to County Clerk and Assessor

Madras Aquatic Center

Proposed Budget - All Funds

FYE June 30, 2017

Revenues	Maintenance Reserve			Total
	General Fund	Maintenance Reserve Fund	Debt Service Fund	
Beginning Fund Balance	\$ 81,625	\$ (5,295)	\$ 85,506	\$ 161,836
Local Sources	530,682		624,450	1,155,132
Intergovernmental	30,000			30,000
Program Revenues	206,000			206,000
Product Sales	19,000			19,000
Interfund Transfers	-	25,000		25,000
Facility	18,500			18,500
Foundation Support	45,000			45,000
Other Income	39,840			39,840
	\$ 970,647	\$ 19,705	\$ 709,956	\$ 1,700,308

Expenditures	Maintenance Reserve			Total
	General Fund	Maintenance Reserve Fund	Debt Service Fund	
Personnel Services	\$ 494,165		\$	\$ 494,165
Materials and Services	384,900			384,900
Capital Outlay				-
Debt Services				-
Special Payments				-
Debt Services			609,000	609,000
Interfund Transfers	25,000			25,000
Operating Contingency	22,500	15,000		37,500
Unappropriated Ending Balance	44,082	4,705	100,956	149,743
	\$ 970,647	\$ 19,705	\$ 709,956	\$ 1,700,308

REVENUE & EXPENSE SUMMARY

Revenue	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017	2016-2017	2016-2017
	Actual	Actual	Budgeted	Actual- Estimated	Proposed	Approved	Adopted
5000 Beginning Balance	\$ (6,362)	\$ 64,146	\$ 25,000	\$ 59,235	\$ 81,625	\$ 81,625	\$ 81,625
5100 Taxes	\$ 465,403	\$ 480,195	\$ 504,961	\$ 514,172	\$ 530,682	\$ 530,682	\$ 530,682
5200 Intergovernmental	\$ 37,500	\$ 39,088	\$ 40,000	\$ 40,000	\$ 30,000	\$ 30,000	\$ 30,000
5300 Program Revenues	\$ 167,264	\$ 172,339	\$ 188,500	\$ 188,624	\$ 206,000	\$ 206,000	\$ 206,000
5400 Product Sales	\$ 15,901	\$ 13,848	\$ 11,500	\$ 17,920	\$ 19,000	\$ 19,000	\$ 19,000
5500 Facility	\$ 13,831	\$ 14,656	\$ 14,000	\$ 16,752	\$ 18,500	\$ 18,500	\$ 18,500
5600 Foundation Support	\$ 32,834	\$ 2,500	\$ 41,000	\$ 66,965	\$ 45,000	\$ 45,000	\$ 45,000
5700 Other Income	\$ 16,876	\$ 25,560	\$ 39,250	\$ 44,809	\$ 39,840	\$ 39,840	\$ 39,840
Totals	\$ 743,247	\$ 812,332	\$ 864,211	\$ 948,477	\$ 970,647	\$ 970,647	\$ 970,647

Expense	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017	2016-2017	2016-2017
	Actual	Actual	Budgeted	Actual- Estimated	Proposed	Approved	Adopted
7000 Salaries	\$ 253,167	\$ 303,916	\$ 316,100	\$ 394,797	\$ 397,358	\$ 397,358	\$ 397,358
7050 Benefits	\$ 13,048	\$ 20,721	\$ 28,500	\$ 32,709	\$ 41,916	\$ 41,916	\$ 41,916
7060 Associated Payroll Costs	\$ 35,335	\$ 49,529	\$ 58,442	\$ 52,431	\$ 54,892	\$ 54,892	\$ 54,892
Materials and Services	\$ 327,781	\$ 378,931	\$ 387,200	\$ 361,915	\$ 384,900	\$ 387,400	\$ 387,400
Debt Services	\$ 49,770	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfer				\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Operating Contingency			\$ 31,277	\$ -	\$ 25,000	\$ 22,500	\$ 22,500
Unappropriated Ending Balance	\$ 64,146	\$ 59,235	\$ 42,692	\$ 81,625	\$ 41,582	\$ 41,582	\$ 41,582
Totals	\$ 743,247	\$ 812,332	\$ 864,211	\$ 948,477	\$ 970,647	\$ 970,647	\$ 970,647

RESOURCES

5000	Resources	2013-2014	2014-2015	2015-2016	2015-2016	2015-2016	2016-2017	2016-2017	2016-2017	2016-2017
		Actual	Actual	Budgeted	Actual-Estimate	Proposed	Approved	Adopted		
5050	Beginning Fund Balance	\$ (6,362)	\$ 64,146	\$ 25,000	\$ 59,235	\$ 81,625	\$ 81,625	\$ 81,625	\$ 81,625	\$ 81,625
	Total 5000 Resources	\$ (6,362)	\$ 64,146	\$ 25,000	\$ 59,235	\$ 81,625	\$ 81,625	\$ 81,625	\$ 81,625	\$ 81,625

5100	TAXES	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017	2016-2017	2016-2017	2016-2017
		Actual	Actual	Budgeted	Actual-Estimate	Proposed	Approved	Adopted	
5110	Current Year Taxes	\$ 210,841	\$ 205,947	\$ 214,955	\$ 218,234	\$ 224,839	\$ 224,839	\$ 224,839	\$ 224,839
5115	Prior Year Taxes	\$ 3,184	\$ 10,575	\$ 10,000	\$ 9,100	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
5151	Levy 2013-17 Current Yea	\$ 251,378	\$ 263,673	\$ 280,006	\$ 286,838	\$ 295,843	\$ 295,843	\$ 295,843	\$ 295,843
	Total 5100 Taxes	\$ 465,403	\$ 480,195	\$ 504,961	\$ 514,172	\$ 530,682	\$ 530,682	\$ 530,682	\$ 530,682

5200	INTERGOVERNMENTAL	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017	2016-2017	2016-2017	2016-2017
		Actual	Actual	Budgeted	Actual-Estimate	Proposed	Approved	Adopted	
5205	School	\$ 37,500	\$ 37,500	\$ 37,500	\$ 37,500	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
5210	City of Madras		\$ 1,588	\$ 2,500	\$ 2,500				
	Total 5200 Intergovernmental	\$ 37,500	\$ 39,088	\$ 40,000	\$ 40,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000

RESOURCES, continued

5300	PROGRAM REVENUES	2013-2014 Actual	2014-2015 Actual	2015-2016 Budgeted	2015-2016 Actual-Estimate	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted
5305	Daily Admissions	\$53,181	\$51,383	\$55,000	\$67,094	\$68,000	\$68,000	\$68,000
5310	Memberships	\$47,199	\$56,845	\$60,000	\$55,000	\$60,000	\$60,000	\$60,000
5315	Punch Cards	\$5,558	\$9,128	\$7,500	\$10,035	\$12,000	\$12,000	\$12,000
5320	Dues and Fees	\$35,293	\$17,386	\$25,000	\$13,067	\$15,000	\$15,000	\$15,000
5325	Meet Fees	\$5,961	\$605	\$3,500	\$3,080	\$3,000	\$3,000	\$3,000
5330	Swimming Lessons	\$14,125	\$11,417	\$12,500	\$9,304	\$15,000	\$15,000	\$15,000
5335	Group Classes	\$3,779	\$2,974	\$2,000	\$2,715	\$3,000	\$3,000	\$3,000
5340	Community Events	\$3,150	\$820	\$1,000	\$1,862	\$2,000	\$2,000	\$2,000
5390	Summer Camps	\$2,873	\$150	\$2,000	\$500	\$500	\$500	\$500
5760	Sports Leagues		\$21,631	\$20,000	\$25,967	\$27,500	\$27,500	\$27,500
	Total 5300 Program Revenues	\$171,117	\$172,339	\$188,500	\$188,624	\$206,000	\$206,000	\$206,000

5400	PRODUCT SALES	2013-2014 Actual	2014-2015 Actual	2015-2016 Budgeted	2015-2016 Actual-Estimate	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted
5405	Merchandise	\$3,423	\$3,879	\$4,000	\$5,249	\$5,000	\$5,000	\$5,000
5410	Concessions	\$12,478	\$9,969	\$7,500	\$12,671	\$14,000	\$14,000	\$14,000
	Total 5400 Product Sales	\$15,901	\$13,848	\$11,500	\$17,920	\$19,000	\$19,000	\$19,000

5500	FACILITY	2013-2014 Actual	2014-2015 Actual	2015-2016 Budgeted	2015-2016 Actual-Estimate	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted
5510	Facility Rentals	\$13,831	\$14,656	\$14,000	\$16,752	\$18,500	\$18,500	\$18,500
	Total 5500 Facility	\$13,831	\$14,656	\$14,000	\$16,752	\$18,500	\$18,500	\$18,500

RESOURCES, continued

5600	FOUNDATION SUPPORT	2013-2014		2014-2015		2015-2016		2015-2016		2016-2017		2016-2017	
		Actual	Actual	Actual	Budgeted	Actual-Estimate	Budgeted	Proposed	Actual-Estimate	Proposed	Actual-Estimate	Proposed	Actual-Estimate
5610	Donations	\$7,021	\$0	\$1,000	\$9,965	\$5,000	\$5,000	\$40,000	\$40,000	\$5,000	\$5,000	\$40,000	\$40,000
5620	Grants	\$25,813	\$2,500	\$40,000	\$57,000	\$40,000	\$40,000	\$45,000	\$45,000	\$40,000	\$40,000	\$40,000	\$40,000
	Total 5600 Foundation Support	\$32,834	\$2,500	\$41,000	\$66,965	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000

5700	OTHER INCOME	2013-2014		2014-2015		2015-2016		2015-2016		2016-2017		2016-2017	
		Actual	Actual	Actual	Budgeted	Actual-Estimate	Budgeted	Proposed	Actual-Estimate	Proposed	Actual-Estimate	Proposed	Actual-Estimate
5705	Advertising	\$2,544	\$4,000	\$11,000	\$5,000	\$5,000	\$5,000	\$0	\$0	\$0	\$0	\$5,000	\$5,000
5710	Miscellaneous	\$9,311	\$5,629	\$1,500	\$0	\$0	\$0	\$850	\$850	\$850	\$850	\$850	\$850
5750	Interest	\$2,503	\$1,060	\$750	\$809	\$850	\$850	\$33,990	\$33,990	\$33,990	\$33,990	\$33,990	\$33,990
5761	Debt Service Interest	\$1,666	\$19,250	\$33,000	\$33,000	\$33,990	\$33,990	\$33,990	\$33,990	\$33,990	\$33,990	\$33,990	\$33,990
5830	Admin Services	\$543	\$310	\$16,876	\$25,560	\$44,809	\$44,809	\$39,250	\$39,250	\$39,840	\$39,840	\$39,840	\$39,840
9999	Intra-Fund												
	Total 5700 Other Income	\$16,876	\$25,560	\$812,332.00	\$864,211.40	\$948,477.00	\$970,647.14	\$970,647.14	\$970,647.14	\$970,647.14	\$970,647.14	\$970,647.14	\$970,647.14

TOTAL RESOURCES **\$747,100.64** **\$812,332.00** **\$864,211.40** **\$948,477.00** **\$970,647.14** **\$970,647.14** **\$970,647.14**

ADMINISTRATION

7000	SALARIES	2013-2014 Actual	2014-2015 Actual	2015-2016 Budgeted	2015-2016 Actual-Estimate	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted
7001	Executive Director (1.0 FTE)	\$ 47,500.00	\$ 57,000.00	\$ 57,000.00	\$ 57,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00
7003	Administrative Assistant (1.0 FTE)	\$ 29,700.00	\$ 33,420.00	\$ 35,000.00	\$ 35,875.00	\$ 36,750.00	\$ 36,750.00	\$ 36,750.00
	Kids Club Admin Services		\$ 15,000.00	\$ 15,000.00	\$ 18,333.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
	Total 7000 Salaries	\$ 77,200.00	\$ 90,420.00	\$ 107,000.00	\$ 111,208.00	\$ 116,750.00	\$ 116,750.00	\$ 116,750.00

7050	BENEFITS	2013-2014 Actual	2014-2015 Actual	2015-2016 Budgeted	2015-2016 Actual-Estimate	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted
7051	Insurance	\$ 9,200.00	\$ 11,387.00	\$ 13,250.00	\$ 11,200.00	\$ 14,052.00	\$ 14,052.00	\$ 14,052.00
7052	Retirement	\$ 3,650.00		\$ 2,500.00	\$ 3,900.00	\$ 4,837.50	\$ 4,837.50	\$ 4,837.50
7053	Phone Stipened		\$ 575.00	\$ 300.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
	Total 7050 Benefits	\$ 12,850.00	\$ 11,962.00	\$ 16,050.00	\$ 15,100.00	\$ 19,489.50	\$ 19,489.50	\$ 19,489.50

7060	ASSOCIATED PAYROLL COSTS	2013-2014 Actual	2014-2015 Actual	2015-2016 Budgeted	2015-2016 Actual-Estimate	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted
7061	Payroll Tax	\$ 9,000.00	\$ 14,513.00	\$ 16,211.50	\$ 10,067.00	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
7062	Worker's Compensation		\$ 3,546.00	\$ 4,280.00	\$ 5,100.00	\$ 4,670.00	\$ 4,670.00	\$ 4,670.00
	Total 7060 Associated Payroll Costs	\$ 9,000.00	\$ 18,059.00	\$ 20,491.50	\$ 15,167.00	\$ 15,670.00	\$ 15,670.00	\$ 15,670.00

ADMINISTRATION, continued

	2013-2014		2014-2015		2015-2016		2015-2016		2016-2017		2016-2017		2016-2017	
	Actual	Actual	Actual	Budgeted	Actual-Estimate	Proposed	Approved	Adopted	Actual	Actual	Proposed	Approved	Adopted	
7111	\$ 400	\$ 463	\$ 500	\$ 500	\$ 339	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	
7112	\$ 2,500	\$ 1,242	\$ 2,500	\$ 2,500	\$ 1,413	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	
7120		\$ 5,162	\$ 3,000	\$ 3,000	\$ 2,584	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	
7125		\$ 548	\$ 1,000	\$ 1,000	\$ 265	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
7400	\$ 3,000	\$ 4,699	\$ 5,000	\$ 5,000	\$ 2,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
7420		\$ 9,434	\$ 4,000	\$ 4,000	\$ 2,410	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	
7430	\$ 1,300	\$ 1,888	\$ 2,200	\$ 2,200	\$ 2,513	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	
7500	\$ 500	\$ 2,354	\$ 2,500	\$ 2,500	\$ 2,708	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	
7510	\$ 600	\$ 1,093	\$ 1,500	\$ 1,500	\$ 603	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
7520		\$ 7	\$ 1,000	\$ 1,000	\$ 430	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
7506		\$ 179	\$ 750	\$ 750	\$ 105	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	
7410	\$ 3,200	\$ 2,844	\$ 3,500	\$ 3,500	\$ 1,762	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	
7411	\$ 2,500	\$ 180	\$ 500	\$ 500	\$ 554	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	
7540	\$ 500	\$ 96												
7541	\$ 200	\$ 224												
7412	\$ (2,613)													
Total General Expense	\$ 12,087	\$ 30,414	\$ 27,950	\$ 27,950	\$ 19,892	\$ 36,550	\$ 36,550	\$ 36,550	\$ 39,050	\$ 39,050	\$ 39,050	\$ 39,050	\$ 39,050	

TOTAL ADMINISTRATION \$111,137.00 \$150,854.67 \$171,491.50 \$161,367.00 \$188,459.50 \$190,959.50

RECREATION

7000 SALARIES	2013-2014	2014-2015	2015-2016	2015-2016	2015-2016	2016-2017	2016-2017	2016-2017
	Actual	Actual	Budgeted	Actual-Estimate	Proposed	Adopted	Adopted	Adopted
7002 Rec/Aquatic Director (1.0 FTE)	\$ 27,750	\$ 41,504	\$ 47,500	\$ 47,500	\$ 48,925	\$ 48,925	\$ 48,925	\$ 48,925
7004 Lifeguards	\$ 48,000	\$ 83,685	\$ 84,000	\$ 100,902	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
7005 Reception	\$ 25,000	\$ 23,372	\$ 20,000	\$ 34,372	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
7006 Instructors	\$ 20,500	\$ 8,059	\$ 21,000	\$ 12,326	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
7007 Coaching	\$ 15,000	\$ 11,899	\$ 4,000	\$ 15,333				
7008 Recreation Assistant (1.0 FTE)	\$ 42,500	\$ 13,573	\$ -	\$ 18,199	\$ 29,120	\$ 29,120	\$ 29,120	\$ 29,120
7011 Headguards	\$ -	\$ -	\$ -	\$ 10,032	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
7007 Aquatic Manager (1.0 FTE)	\$ -	\$ -	\$ -	\$ 13,333	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Total 7000 Salaries	\$ 178,750	\$ 182,092	\$ 176,500	\$ 251,997	\$ 248,045	\$ 248,045	\$ 248,045	\$ 248,045

7050 BENEFITS	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017	2016-2017	2016-2017	2016-2017
	Actual	Actual	Budgeted	Actual-Estimate	Proposed	Adopted	Adopted	Adopted
7051 Insurance	\$ 13,600	\$ 8,600	\$ 9,000	\$ 14,235	\$ 19,080	\$ 19,080	\$ 19,080	\$ 19,080
7052 Retirement	\$ 3,100	\$ -	\$ 2,250	\$ 2,174	\$ 2,446	\$ 2,446	\$ 2,446	\$ 2,446
7053 Phone Stipened	\$ 600	\$ 159	\$ 1,200	\$ 1,200	\$ 900	\$ 900	\$ 900	\$ 900
Total 7050 Benefits	\$ 17,300	\$ 8,759	\$ 12,450	\$ 17,609	\$ 22,426	\$ 22,426	\$ 22,426	\$ 22,426

7060 ASSOCIATED PAYROLL COSTS	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017	2016-2017	2016-2017	2016-2017
	Actual	Actual	Budgeted	Actual-Estimate	Proposed	Adopted	Adopted	Adopted
7061 Payroll Tax	\$ 20,500	\$ 20,639	\$ 24,974	\$ 25,015	\$ 26,500	\$ 26,500	\$ 26,500	\$ 26,500
7062 Worker's Compensation	\$ 5,500	\$ 4,291	\$ 7,060	\$ 7,546	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Total 7060 Associated Payroll Costs	\$ 26,000	\$ 24,930	\$ 32,034	\$ 32,561	\$ 34,500	\$ 34,500	\$ 34,500	\$ 34,500

FACILITY

7000	SALARIES	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017	2016-2017	2016-2017
		Actual	Actual	Budgeted	Actual-Estimate	Proposed	Approved	Adopted
7009	Cleaners (.50 FTE)	\$ -	\$ 9,246	\$ 10,500	\$ 9,492	\$ 9,800	\$ 9,800	\$ 9,800
7013	Facility Assistant	\$ 15,300	\$ 22,158	\$ 22,100	\$ 22,100	\$ 22,763	\$ 22,763	\$ 22,763
7010	Facility Manager (.50 FTE)	\$ 15,300	\$ 31,404	\$ 32,600	\$ 31,592	\$ 32,563	\$ 32,563	\$ 32,563
	Total 7000 Salaries							

7050	BENEFITS	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017	2016-2017	2016-2017
		Actual	Actual	Budgeted	Actual-Estimate	Proposed	Approved	Adopted
7053	Phone Stipened	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7051	Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total 7050 Benefits							

7060	ASSOCIATED PAYROLL COSTS	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017	2016-2017	2016-2017
		Actual	Actual	Budgeted	Actual-Estimate	Proposed	Approved	Adopted
7061	Payroll Tax	\$ 1,800	\$ 3,793	\$ 4,613	\$ 3,439	\$ 3,582	\$ 3,582	\$ 3,582
7062	Worker's Compensation	\$ -	\$ 2,747	\$ 1,304	\$ 1,264	\$ 1,140	\$ 1,140	\$ 1,140
	Total 7060 Associated Payroll Costs	\$ 1,800	\$ 6,540	\$ 5,917	\$ 4,703	\$ 4,722	\$ 4,722	\$ 4,722

FACILITY, continued

	2013-2014		2014-2015		2015-2016		2015-2016		2016-2017		2016-2017		2016-2017	
	Actual		Actual	Budgeted	Actual-Estimate	Proposed	Approved	Adopted						
Materials & Services														
7115	\$ 7,000	\$ 10,676	\$ 7,500	\$ 5,767	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
7116	\$ 15,200	\$ 15,316	\$ 16,000	\$ 16,185	\$ 16,500	\$ 16,500	\$ 16,500	\$ 16,500	\$ 16,500	\$ 16,500	\$ 16,500	\$ 16,500	\$ 16,500	\$ 16,500
7125	\$	\$ 273	\$ 250	\$ 42	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
7306	\$ 1,800	\$ 4,882	\$ 4,000	\$ 6,012	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
7301	\$ 6,800	\$ 8,566	\$ 8,500	\$ 21,557	\$ 22,900	\$ 22,900	\$ 22,900	\$ 22,900	\$ 22,900	\$ 22,900	\$ 22,900	\$ 22,900	\$ 22,900	\$ 22,900
7302	\$ 55,000	\$ 49,307	\$ 55,000	\$ 46,830	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
7303	\$ 54,000	\$ 60,257	\$ 58,000	\$ 64,818	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000
7304	\$ 2,800	\$ 2,724	\$ 2,500	\$ 2,630	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750
7305	\$ 3,500	\$ 5,911	\$ 4,000	\$ 2,667	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
7411	\$	\$	\$ 3,500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
7420	\$	\$ 16,431	\$ 15,000	\$ 2,750	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
7440	\$ 3,000	\$ 72,392	\$ 45,000	\$ 38,939	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
7500	\$	\$ 928	\$ 1,000	\$	\$	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
7510	\$ 600	\$ 513	\$ 500	\$ 356	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
7520	\$	\$ 2,098	\$ 500	\$ 135	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
7600	\$ 20,000	\$ 24,137	\$ 24,000	\$ 14,627	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Total General Expense	\$ 169,700	\$ 274,411	\$ 245,250	\$ 224,315	\$ 238,100	\$ 238,100	\$ 238,100	\$ 238,100	\$ 238,100	\$ 238,100	\$ 238,100	\$ 238,100	\$ 238,100	\$ 238,100

TOTAL FACILITY \$ 186,800 \$ 312,355 \$ 283,767 \$ 260,610 \$ 275,385 \$ 275,385 \$ 275,385 \$ 275,385

BOARD

	2013-2014	2014-2015	2015-2016	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017
General Expense	Actual	Actual	Budgeted	Actual-Estimates	Proposed	Approved	Adopted	
7100 Legal Services	\$ 500	\$ 543	\$ 500	\$ 88	\$ 500	\$ 500	\$ 500	\$ 500
7110 Audit Services	\$ 7,200	\$ 9,000	\$ 9,000	\$ 9,350	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500
7450 Elections					\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
7520 Travel								
7600 Insurance/Liability	\$ 10,000		\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Total General Expense	\$ 17,700	\$ 9,543	\$ 19,500	\$ 14,438	\$ 16,500	\$ 16,500	\$ 16,500	\$ 16,500
TOTAL BOARD	\$ 17,700	\$ 9,543	\$ 19,500	\$ 14,438	\$ 16,500	\$ 16,500	\$ 16,500	\$ 16,500

MAINTENANCE RESERVE FUND

	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017	2016-2017	2016-2017	2016-2017
TAXES	Actual	Actual	Budgeted	Actual- Estimate	Proposed	Approved	Adopted	Adopted
Beginning Fund Balance	-	-	25,000	(30,295)	(5,295)	25,000	(5,295)	25,000
Interfund Transfers In	-	-	25,000	25,000	25,000	25,000	25,000	25,000
Total Tax	-	-	25,000	(5,295)	19,705	19,705	19,705	19,705

	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017	2016-2017	2016-2017	2016-2017
Capital Outlay	Actual	Actual	Budgeted	Actual-Estimated	Proposed	Adopted	Adopted	Adopted
Capital Outlay	-	30,295	25,000	-	15,000	15,000	15,000	15,000
Contingency	-	-	-	-	4,705	4,705	4,705	4,705
Unappropriated Ending Balance/Reserve	-	(30,295)	-	(5,295)	-	-	-	-
Total General Expense	-	-	25,000	(5,295)	19,705	19,705	19,705	19,705

Total Maintenance Reserve Fund

- - - - - (5,295) 19,705 19,705 19,705 -

DEBT SERVICE FUND

TAXES	2013-2014 Actual	2014-2015 Actual	2015-2016 Budgeted	2015-2016 Actual- Estimate	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted
Beginning Fund Balance	\$ 98,679	\$ 97,535	\$ 52,000	\$ 92,190	\$ 85,506	\$ 85,506	\$ 85,506
Current Year Taxes	\$ 587,052	\$ 611,823	\$ 626,175	\$ 633,941	\$ 608,450	\$ 608,450	\$ 608,450
Prior Year Taxes	\$ 35,413	\$ 28,543	\$ 15,000	\$ 21,157	\$ 15,000	\$ 15,000	\$ 15,000
Interest Income	\$ 1,667	\$ 1,963	\$ 500	\$ 1,105	\$ 1,000	\$ 1,000	\$ 1,000
Total Tax	\$ 722,811	\$ 739,864	\$ 693,675	\$ 748,393	\$ 709,956	\$ 709,956	\$ 709,956

Obligation Bond	2013-2014 Actual	2014-2015 Actual	2015-2016 Budgeted	2015-2016 Actual- Estimate	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted
Interest Payable - December	\$ 155,138	\$ 148,837	\$ 141,838	\$ 63,737	\$ 97,000	\$ 97,000	\$ 97,000
Interest Payable June	\$ 155,138	\$ 148,837	\$ 141,838	\$ 104,150	\$ 97,000	\$ 97,000	\$ 97,000
Principal Payable June	\$ 315,000	\$ 350,000	\$ 380,000	\$ 495,000	\$ 415,000	\$ 415,000	\$ 415,000
Ending Fund Balance	\$ 97,535	\$ 92,190	\$ 30,000	\$ 85,506	\$ 100,956	\$ 100,956	\$ 100,956
Total Obligation Bond	\$ 722,811	\$ 739,864	\$ 693,675	\$ 748,393	\$ 709,956	\$ 709,956	\$ 709,956