



PROPOSED ANNUAL BUDGET DOCUMENT
FOR
July 1, 2017-June 30, 2018

1195 SE Kemper Way
Madras, OR 97741

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2017-2018

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MADRAS AQUATIC CENTER RECREATION DISTRICT
2017-2018 BUDGET COMMITTEE AGENDA
Monday, May 1, 2017 at 5 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

BUDGET MESSAGE 2017-2018

The MAC Recreation District (MACRD) seeks to establish recreational programming for its district. The 2017-2018 proposed budget includes estimates of revenues, proposal of expenditures, and a summary of the estimated tax bond. The MACRD operates its financial program in accordance with Oregon State Statutes and Generally Accepted Accounting Principles (GAAP).

The 2017-18 proposed budget recognizes the MACRD Board of Director's critical goals and five-year strategic plan, and an emphasis has been placed on facility maintenance. In particular, the Madras Aquatic Center is anticipating a bathroom repair of upwards to \$100K, and that amount has been allocated for repairs and maintenance in addition to the \$40k for annual maintenance needs.

The 2017-2018 budget also reflects a substantial change in other income. This is due to onboarding Kids Club of Jefferson County registration revenues for membership and activities, and the MACRD is anticipating nearly \$42K in incentives from the Energy Trust for the energy savings project. It is anticipated that Kids Club will produce \$110K in revenue and \$110K is shown as an administrative expense, balancing to zero in the budget overall. The Energy Trust first-year payments total \$78,220, but less the incentives of \$42K and also energy savings in water, electricity, natural gas and general maintenance, the total expense to the district is much less, nearing \$20K.

The 2017-18 budget recognizes a new full-time position (Community Relations Coordinator), where the MACRD absorbs 75% of the salary, while Kids Club picks up 25%. Total anticipated MACRD salary increase is 14% to \$453,976 from the 2016-17 adopted budget. A wage freeze has been implemented by the MACRD Board of Directors in an effort to slow salary growth and serve as a way to tend to the current maintenance needs of the MAC. Employee benefits remain nearly unchanged, while associated payroll costs is anticipated to increase by 19% to \$65,850 due mainly to much higher health insurance and worker's compensation rates.

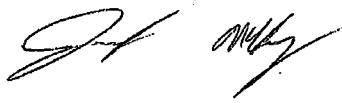
Materials and Services is anticipated to increase by 35% to \$523,080, but only a 9% increase less the \$100K for the bathroom repair allocation. Other than maintenance and repairs, there are no significant increases anticipated in materials and services.

The 2017-18 budget recognizes \$50k for maintenance reserve, and recognizes just over \$28K for an ending balance. 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 recognized this goal by allocating \$25,000 for the Maintenance Reserve Fund, and the Board has desires to increase this fund due to concerns of an older facility and future maintenance issues.

The 2017-18 proposed budget totals \$1,240,578 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 (\$50K) and obligation fund (\$636K).

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,
MACRD Executive Director

BUDGET CALENDAR 2017-2018

2017

- April 5 Publish budget committee meeting notice
- April 12 Publish 2nd budget committee meeting notice
- April 13 Budget document to committee members
(Reschedule to April 21, 2017)
- April 17 First budget committee meeting held prior to regularly scheduled Board meeting 4:30 pm
(Rescheduled to May 1, 2017 at 5 p.m.)
- May 15 Second budget committee meeting held prior to regularly scheduled Board meeting 4:30 pm
(Rescheduled to May 8 at 5:30 p.m.)
- June 7 Publish budget
- June 19 Budget hearing held
- July 12 Deliver budget to County Clerk and Assessor

**MAC Recreation District
Budget Committee Members
2017-2018**

LaRae Sullivan

Chris DuPont

Marti Ratliff

Maura Schwartz

Dave Jordan

Kristin Hocker

Janelle Orcutt

**MAC Recreation District
Board of Director's
2017-2018**

Steve Webb

Board Chair

Jinnell Lewis

Board Vice Chair

Larry Layton

Greg Tippett

Jamie Hurd

Appendix A

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Madras Aquatic Center Jefferson State of Oregon, to
(District name) (County)

discuss the budget for the fiscal year July 1, 2017 to June 30, 2018, will be held at Madras Aquatic Center
(Location)

1195 SE Kemper Way The meeting will take place on April 17, 2017 at 4:30 a.m.
(Address) (Date) p.m.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget.
This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

A copy of the budget document may be inspected or obtained on or after April 10, 2017 at Madras Aquatic Center
(Date) (Location)

between the hours of 8:00 a.m. p.m. and 5:00 a.m. p.m.

193-601-073-1 (Rev. 11-14)

Publish: April 5, 12, 2017

NOTICE OF BUDGET COMMITTEE MEETING

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discuss the budget for the fiscal year July 1, 2017 to June 30, 2018, will be held at Madras Aquatic Center
(Location)

1195 SE Kemper Way The meeting will take place on May 1, 2017 at 5:00 a.m.
(Address) (Date) p.m.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget.
This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

A copy of the budget document may be inspected or obtained on or after April 10, 2017 at Madras Aquatic Center
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5-YEAR BUDGET MESSAGE

The 5-year budget outlines anticipated expenditures and revenues for fiscal years ending 2018 to 2022 for the MAC Recreation District (MACRD). Two budgets are presented, one assuming a 5-year local option levy passes in November 2017, and the other in the event that voters do not pass the option levy.

Budget priorities are aligned with the MACRD Board of Director's 5-year strategic plan and critical goals. It should be noted that without a 5-year option levy, it reduces the overall resources by an estimated \$382,000/year on average over the five-year span. The MACRD's permanent operating rate of .25 per \$1,000 assessed results in an estimated \$274,885/year average over the 5-year budget projection. The average Madras Aquatic Center fixed costs over the 5-year span are \$241,200/year, leaving only \$36,025/year for personnel services, materials and services, operating contingency and reserves. The result: the need for the 5-year local option levy is needed for the MAC Recreation District to accomplish the 5-year strategic plan.

Electricity	\$52,000
Natural Gas	\$50,000
Water	\$6,000
Sewer	\$23,000
Garbage	\$3,000
Pool Chemicals	\$18,000
Cleaning Supplies	\$6,500
Telecommunications	\$2,700
Contractual Services	\$10,000
Liability Insurance	\$24,000
Repairs/Maintenance	\$40,000
Office Supplies	\$1,000
Equipment	\$5,000
Total	\$241,200

With nearly \$250,000 required to operate the Madras Aquatic Center, that leaves very little from the permanent operating rate. This begs the question; how would the MACRD survive without an option-levy rate of at least .40? To operate the MAC seven days per week, it would require nearly \$300,000 for personnel services alone, thus, the facility would be forced to rely heavily on program revenues to cover payroll and general expenses, resulting in a strong risk of budget shortfalls. Reducing hours at the MAC in this event, would be imminent.

NO LEVY

Assuming the 5-year option levy fails in November of 2017, the budget presented also assumes tendencies and/or trends over the past 3-5 years. Calculations were made based on those trends and the following assumptions.

Assumptions

- Tax revenue increases at 7%
- Personnel Services increases at 4%
- Benefits/Payroll Costs increases at 4%

General Expenses increases at 3%
 Maintenance Reserve of \$50,00 per year

The MACRD will be forced to cut nearly \$350,000/per year on average from the operating budget over the next five years. This will result in eliminating the following recreation programs:

Club Swimming	Club Water Polo	Club Volleyball
Youth Soccer	Youth Flag Football	ASA Softball
Adult Softball	Adult Basketball	Adult Indoor Soccer
Open Gyms	Community Races	Softball Tournaments

The above-mentioned recreation programs bring additional resources to the MACRD budget, however, with no levy those resources would be removed from the general fund. In order for the budget to balance, heavy cuts in personnel services will be required, including the following:

Executive Director	25% cut	\$ 14,820
Office Manager	25% cut	\$ 9,555
Lifeguards	25% cut	\$ 23,400
Reception	25% cut	\$ 7,500
Instructors	25% cut	\$ 5,000
Rec/Aquatic Director	Eliminate	\$ 54,340
Aquatic Manager	Eliminate	\$ 41,600
Comm. Relations	Eliminate	\$ 34,000
Head Guard	Eliminate	\$ 10,400
Employee Benefits	65% cut	\$ 32,234
Payroll Taxes	50% cut	\$ 32,609
Total		\$ 265,458

After all staff cuts and program cuts, it will leave an Executive Director, Office Manager and lifeguards to operate the MAC. The MACRD would be forced to reduce all out of water activities, and club programs to be able to operate the aquatic facility alone. With this adjustment, roughly \$65,032 would be cut from the general expenses, and no funds would be available for maintenance reserve.

Without an option levy in place, the MACRD would need to adjust its cost recovery policy to a 100% indirect cost model, as any program outside of general swimming, would not be subsidized, because the budget would not allow for this option, resulting in much higher user fees for the general public to participate in any recreation program established by the MACRD.

The MACRD Board of Directors and the Executive Director will need to re-think the direction of the organization if the levy fails. With insufficient funds in place to run recreation programs at an affordable level for district, the organizational mission will need to be realigned, as the "the hub of recreation" will not occur without a local option levy.

5-YEAR LOCAL OPTION LEVY

Assuming the 5-year option levy passes in November of 2017, the budget presented also assumes tendencies and/or trends over the past 3-5 years. Calculations were made based on those trends and assumed with the figures presented.

Assumptions

- Tax revenue increases at 7%
- Personnel Services increases at 4%
- Benefits/Payroll Costs increases at 4%
- General Expenses increases at 3%
- Maintenance Reserve of \$50,00 per year

Overview

The MACRD budget has little wiggle room for extra projects within the current business structure. The resources projected will allow for a maintenance reserve fund of \$50K per year, and in addition, the MACRD could have an operating contingency of nearly \$200K by the end of fiscal year 2022.

Resources are estimated at a minimum, while expenditures are projected at a ceiling. For example, all personnel services assume every MACRD employee will receive an annual 4% raise and that current management will be in place for the next five years, but this may not be the case. Expenditures do not, however, account for unexpected mechanical failures to equipment. By establishing a maintenance reserve fund, then the MACRD will be able to cover failures to equipment, especially after fiscal year ending 2019 where a \$75K balance should be present.

Maintenance projections account for annual maintenance and a few special projects recommended by the MACRD Facility Manager in order to run the MAC at an efficient level. Capacity building projects to the Madras Aquatic Center will need to be planned and funded through donations, grants, loans and/or building bonds if available, as the operating budget will not be able to absorb these types of projects.

The five-year projection does not account for any new positions, as the current staffing should meet the needs of programs and operations.

MAC Recreation District

Proposed Budget - All Funds

FYE June 30, 2018

Revenues	Maintenance Reserve		Debt Service Fund	Total
	General Fund	Fund		
Beginning Fund Balance	\$ 112,468	\$ (22,903)	\$ 134,674	\$ 224,238
Local Sources	\$ 562,000		591,000	1,153,000
Intergovernmental	\$ 30,000			30,000
Program Revenues	\$ 258,360			258,360
Product Sales	\$ 20,500			20,500
Interfund Transfers		50,000		50,000
Facility	\$ 15,000			15,000
Foundation Support	\$ 25,000			25,000
Other Income	\$ 217,250			217,250
	\$ 1,240,578	\$ 27,097	\$ 725,674	\$ 1,993,348

Expenditures	Maintenance Reserve		Debt Service Fund	Total
	General Fund	Fund		
Personnel Services	\$ 560,972			\$ 560,972
Materials and Services	523,080			523,080
Capital Outlay				-
Special Payments				-
Debt Services	78,220		636,000	714,220
Interfund Transfers		50,000		50,000
Operating Contingency				-
Unappropriated Ending Balance	78,306	(22,903)	89,674	145,077
	\$ 1,240,578	\$ 27,097	\$ 725,674	\$ 1,993,348

REVENUE & EXPENSE SUMMARY

REVENUE	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18
	Actual	Actual	Actual	Budgeted	Actual Estimate	Proposed
5000 Beginning Balance	\$ (6,362)	\$ 64,146	\$ 59,235	\$ 161,836	\$ 164,817	\$ 112,468
5100 Taxes	\$ 465,403	\$ 480,195	\$ 516,593	\$ 531,682	\$ 545,505	\$ 562,000
5200 Intergovernmental	\$ 37,500	\$ 39,088	\$ 40,000	\$ 30,000	\$ 30,000	\$ 30,000
5300 Program Revenues	\$ 167,264	\$ 172,189	\$ 188,124	\$ 205,500	\$ 221,086	\$ 258,360
5400 Product Sales	\$ 15,901	\$ 13,848	\$ 17,920	\$ 19,000	\$ 19,639	\$ 20,500
5500 Facility	\$ 13,831	\$ 14,656	\$ 16,752	\$ 18,500	\$ 13,490	\$ 15,000
5600 Foundation Support	\$ 32,834	\$ 2,500	\$ 66,965	\$ 45,000	\$ 65,000	\$ 25,000
5700 Other Income	\$ 16,876	\$ 25,560	\$ 10,461	\$ 39,840	\$ 59,052	\$ 217,250
TOTALS	\$ 743,247	\$ 812,182	\$ 916,050	\$ 1,051,358	\$ 1,118,589	\$ 1,240,578

EXPENSE	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18
	Actual	Actual	Actual	Budgeted	Actual Estimate	Proposed
7000 Salaries	\$ 253,167	\$ 303,916	\$ 394,797	\$ 397,358	\$ 431,637	\$ 453,976
7050 Benefits	\$ 13,048	\$ 20,721	\$ 32,709	\$ 41,916	\$ 40,566	\$ 41,146
7060 Associated Payroll Costs	\$ 35,335	\$ 49,529	\$ 52,431	\$ 54,892	\$ 60,594	\$ 65,850
Materials and Services	\$ 327,781	\$ 378,931	\$ 246,296	\$ 387,400	\$ 448,325	\$ 523,080
Debt Services	\$ 49,770	\$ -	\$ -	\$ -	\$ -	\$ 78,220
Interfund Transfer	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 50,000
Operating Contingency	\$ -	\$ -	\$ -	\$ 22,500	\$ -	\$ -
Unappropriated Ending Balance	\$ 64,146	\$ 59,085	\$ 164,817	\$ 122,293	\$ 112,468	\$ 28,306
TOTALS	\$ 743,247	\$ 812,182	\$ 916,050	\$ 1,051,358	\$ 1,118,589	\$ 1,240,578

50K
 43K
 93K
 +6%
 1,092,925

RESOURCES

5000 Resources	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18
	Actual	Actual	Actual	Budgeted	Actual Estimated	Proposed
5050 Beginning Fund Balance	\$ (6,362)	\$ 64,146	\$ 59,235	\$ 81,625	\$ 121,129	\$ 112,468
TOTALS	\$ (6,362)	\$ 64,146	\$ 59,235	\$ 81,625	\$ 121,129	\$ 112,468

5100 TAXES	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18
	Actual	Actual	Actual	Budgeted	Actual Estimated	Proposed
5110 Current Year Taxes	\$ 210,841	\$ 205,947	\$ 218,234	\$ 224,839	\$ 226,984	\$ 234,000 ²⁴²
5115 Prior Year Taxes	\$ 3,184	\$ 10,575	\$ 9,100	\$ 11,000	\$ 15,684	\$ 10,000
5151 Levy 2013-17 Current Year	\$ 251,378	\$ 263,673	\$ 286,838	\$ 295,843	\$ 302,837	\$ 318,000 ³⁴³
TOTALS	\$ 465,403	\$ 480,195	\$ 514,172	\$ 531,682	\$ 545,505	\$ 562,000 ⁵⁸⁵

5200 INTERGOVERNMENTAL	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18
	Actual	Actual	Actual	Budgeted	Actual Estimated	Proposed
5205 School	\$ 37,500	\$ 37,500	\$ 37,500	\$ 30,000	\$ 30,000	\$ 30,000
5210 City of Madras	\$ -	\$ 1,588	\$ 2,500	\$ -	\$ -	\$ -
TOTALS	\$ 37,500	\$ 39,088	\$ 40,000	\$ 30,000	\$ 30,000	\$ 30,000

RESOURCES, continued

5300	PROGRAM REVENUES	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18
		Actual	Actual	Actual	Budgeted	Actual Estimated	Proposed
5305	Daily Admissions	\$53,181	\$51,383	\$67,094	\$68,000	\$69,238	\$91,153
5310	Memberships	\$47,199	\$56,845	\$55,000	\$60,000	\$56,062	\$62,000
5315	Punch Cards	\$5,558	\$9,128	\$10,035	\$12,000	\$9,564	\$10,500
5320	Dues and Fees	\$35,293	\$17,386	\$13,067	\$15,000		
5325	Meet Fees	\$5,961	\$605	\$3,080	\$3,000		
5330	Swimming Lessons	\$14,125	\$11,417	\$9,304	\$15,000	\$13,817	\$15,000
5335	Group Classes	\$3,779	\$2,974	\$2,715	\$3,000	\$1,567	\$2,000
5336	Personal Training					\$2,800	\$5,000
5340	Community Events	\$3,150	\$820	\$1,862	\$2,000		
5760	Rec Leagues		\$21,631	\$25,967	\$27,500	\$26,552	\$29,207
5302	Swim Team					\$32,000	\$34,000
5303	Water Polo					\$9,486	\$9,500
TOTALS		\$168,244	\$172,189	\$188,124	\$205,500	\$221,086	\$258,360

5400	PRODUCT SALES	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18
		Actual	Actual	Actual	Budgeted	Actual Estimated	Proposed
5405	Merchandise	\$3,423	\$3,879	\$5,249	\$5,000	\$6,710	\$7,000
5410	Concessions	\$12,478	\$9,969	\$12,671	\$14,000	\$12,929	\$13,500
TOTALS		\$15,901	\$13,848	\$17,920	\$19,000	\$19,639	\$20,500

5500	FACILITY	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18
		Actual	Actual	Actual	Budgeted	Actual Estimated	Proposed
5510	Facility Rentals	\$13,831	\$14,656	\$16,752	\$18,500	\$13,490	\$15,000
TOTALS		\$13,831	\$14,656	\$16,752	\$18,500	\$13,490	\$15,000

RESOURCES, continued

5600	FOUNDATION SUPPORT	2013-14		2014-15		2015-16		2016-17		2016-17		2017-18	
		Actual	Actual	Actual	Actual	Budgeted	Budgeted	Actual Estimated	Actual Estimated	Proposed	Proposed		
5610	Donations	\$7,021	\$0	\$9,965	\$5,000	\$25,000	\$5,000	\$25,000	\$5,000	\$20,000	\$5,000	\$20,000	\$25,000
5620	Grants	\$25,813	\$2,500	\$57,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$20,000	\$20,000	\$20,000	\$25,000
	TOTALS	\$32,834	\$2,500	\$66,965	\$45,000	\$65,000	\$45,000	\$65,000	\$45,000	\$25,000	\$25,000	\$25,000	\$25,000
5700	OTHER INCOME	2013-14	2014-15	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17	2016-17	2016-17	2016-17	2016-17
5705	Advertising	\$2,544	\$5,629	\$11,000	\$5,000	\$5,000	\$5,000	\$4,000	\$4,000	\$10,000	\$10,000	\$10,000	\$10,000
5710	Miscellaneous	\$9,311	\$1,060	\$0	\$0	\$0	\$0	\$1,052	\$1,052	\$1,000	\$1,000	\$1,000	\$1,000
5750	Interest	\$2,503	\$1,666	\$809	\$850	\$850	\$850	\$1,052	\$1,052	\$1,000	\$1,000	\$1,000	\$1,000
5761	Debt Service Interest	\$1,666	\$19,250	\$33,000	\$33,990	\$33,990	\$33,990	\$54,000	\$54,000	\$55,000	\$55,000	\$55,000	\$55,000
5830	Admin Services	\$543	-\$379	\$33,000	\$33,990	\$33,990	\$33,990	\$54,000	\$54,000	\$55,000	\$55,000	\$55,000	\$55,000
9999	Intra-Fund	\$310											
	Kids Club Revenue												
	Energy Trust Incentives												
	TOTALS	\$16,876	\$25,560	\$44,809	\$39,840	\$39,840	\$39,840	\$59,052	\$59,052	\$217,250	\$217,250	\$217,250	\$217,250

TOTAL RESOURCES \$744,228 \$812,182 \$947,977 \$971,147 \$1,074,901 \$1,240,578

ADMINISTRATION

7000	SALARIES	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18
		Actual	Actual	Actual	Approved	Actual Estimated	Proposed
7001	Executive Director (1.0 FTE)	\$ 47,500	\$ 57,000	\$ 57,000	\$ 60,000	\$ 60,000	\$ 60,000
7003	Office Manager (1.0 FTE)	\$ 29,700	\$ 33,420	\$ 35,875	\$ 36,750	\$ 36,750	\$ 36,750
7013	Community Relations Coord (1.0 FTE)					\$ 12,749	\$ 25,500
7070	Kids Club Admin Services		\$ 15,000	\$ 18,333	\$ 20,000	\$ 20,800	\$ 28,500
	TOTALS	\$ 77,200	\$ 90,420	\$ 111,208	\$ 116,750	\$ 130,299	\$ 150,750

7050	BENEFITS	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18
		Actual	Actual	Actual	Approved	Actual Estimated	Proposed
7051	Insurance	\$ 9,200	\$ 11,387	\$ 11,200	\$ 14,052	\$ 15,011	\$ 17,208
7052	Retirement	\$ 3,650		\$ 3,900	\$ 4,838	\$ 2,791	\$ 4,838
7053	Phone Stipened		\$ 575	\$ 600	\$ 600	\$ 300	\$ 600
	TOTALS	\$ 12,850	\$ 11,962	\$ 15,100	\$ 19,490	\$ 18,102	\$ 22,646

7060	ASSOCIATED PAYROLL COSTS	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18
		Actual	Actual	Actual	Approved	Actual Estimated	Proposed
7061	Payroll Tax	\$ 9,000	\$ 14,513	\$ 10,067	\$ 11,000	\$ 11,981	\$ 13,568
7062	Worker's Compensation		\$ 3,546	\$ 5,100	\$ 4,670	\$ 5,212	\$ 6,030
	TOTALS	\$ 9,000	\$ 18,059	\$ 15,167	\$ 15,670	\$ 17,193	\$ 19,598

ADMINISTRATION, continued

	2013-14	2014-15	2015-16	2016-17		2016-17		2017-18	
				Actual	Actual	Actual	Approved	Actual Estimated	Proposed
7111	\$ 400	\$ 463	\$ 339	\$ 500	\$ 483	\$ 500	\$ 483	\$ 500	\$ 500
7112	\$ 2,500	\$ 1,242	\$ 1,413	\$ 1,500	\$ 1,828	\$ 1,500	\$ 1,828	\$ 2,000	\$ 2,000
7120		\$ 5,162	\$ 2,584	\$ 750	\$ 1,526	\$ 750	\$ 1,526	\$ 1,500	\$ 1,500
7125		\$ 548	\$ 265	\$ 1,000	\$ 992	\$ 1,000	\$ 992	\$ 1,000	\$ 1,000
7400	\$ 3,000	\$ 4,699	\$ 2,500	\$ 10,000	\$ 15,550	\$ 10,000	\$ 15,550	\$ 10,000	\$ 10,000
7420		\$ 9,434	\$ 2,410	\$ 13,000	\$ 660	\$ 13,000	\$ 660	\$ 2,000	\$ 2,000
7430	\$ 1,300	\$ 1,888	\$ 2,513	\$ 2,500	\$ 4,249	\$ 2,500	\$ 4,249	\$ 5,000	\$ 5,000
7500	\$ 500	\$ 2,354	\$ 2,708	\$ 3,000	\$ 2,486	\$ 3,000	\$ 2,486	\$ 3,000	\$ 3,000
7510	\$ 600	\$ 1,093	\$ 603	\$ 1,000	\$ 2,563	\$ 1,000	\$ 2,563	\$ 3,000	\$ 3,000
7520		\$ 7	\$ 430	\$ 1,000	\$ 617	\$ 1,000	\$ 617	\$ 1,000	\$ 1,000
7506		\$ 179	\$ 105	\$ 250	\$ 101	\$ 250	\$ 101	\$ 250	\$ 250
7410	\$ 3,200	\$ 2,844	\$ 1,762	\$ 1,800	\$ 4,137	\$ 1,800	\$ 4,137	\$ 4,500	\$ 4,500
7411	\$ 2,500	\$ 180	\$ 554	\$ 750	\$ 630	\$ 750	\$ 630	\$ 700	\$ 700
7412	\$ (2,613)		\$ 1,706	\$ 2,000	\$ 1,582	\$ 2,000	\$ 1,582	\$ 2,000	\$ 2,000
7701					\$ 59,065		\$ 59,065	\$ 110,000	\$ 110,000
TOTALS	\$ 12,087	\$ 30,414	\$ 19,892	\$ 39,050	\$ 37,404	\$ 39,050	\$ 37,404	\$ 146,450	\$ 146,450

TOTAL ADMINISTRATION \$111,137 \$150,855 \$161,367 \$190,960 \$202,998 \$339,443

RECREATION

7000	SALARIES	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18
		Actual	Actual	Actual	Budgeted	Actual Estimated	Proposed
7002	Rec/Aquatic Director (1.0 FTE)	\$ 27,750	\$ 41,504	\$ 47,500	\$ 48,925	\$ 51,371	\$ 51,371
7004	Lifeguards	\$ 48,000	\$ 83,685	\$ 100,902	\$ 90,000	\$ 81,202	\$ 80,000
7005	Reception	\$ 25,000	\$ 23,372	\$ 34,372	\$ 25,000	\$ 28,522	\$ 25,000
7006	Instructors	\$ 20,500	\$ 8,059	\$ 12,326	\$ 5,000	\$ 11,542	\$ 12,500
7007	Coaching	\$ 15,000	\$ 11,899	\$ 15,333			
7008	Rec Assistant (1.0 FTE)	\$ 42,500	\$ 13,573	\$ 18,199	\$ 29,120	\$ 35,429	\$ 29,120
7011	Headguards	-		\$ 10,032	\$ 10,000	\$ 15,782	\$ 16,000
7007	Aquatic Manager (1.0 FTE)			\$ 13,333	\$ 40,000	\$ 40,000	\$ 40,000
	Buss Driver				\$	\$	\$ 9,360
	TOTALS	\$ 178,750	\$ 182,092	\$ 251,997	\$ 248,045	\$ 263,848	\$ 263,351

7050	BENEFITS	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18
		Actual	Actual	Actual	Budgeted	Actual Estimated	Proposed
7051	Insurance	\$ 13,600	\$ 8,600	\$ 14,235	\$ 19,080	\$ 19,602	\$ 13,332
7052	Retirement	\$ 3,100		\$ 2,174	\$ 2,446	\$ 2,562	\$ 4,569
7053	Phone Stipened	\$ 600	\$ 159	\$ 1,200	\$ 900	\$ 300	\$ 300
	TOTALS	\$ 17,300	\$ 8,759	\$ 17,609	\$ 22,426	\$ 22,464	\$ 18,201

7060	ASSOCIATED PAYROLL COSTS	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18
		Actual	Actual	Actual	Budgeted	Actual Estimated	Proposed
7061	Payroll Tax	\$ 20,500	\$ 20,639	\$ 25,015	\$ 26,500	\$ 29,557	\$ 31,602
7062	Worker's Compensation	\$ 5,500	\$ 4,291	\$ 7,546	\$ 8,000	\$ 8,788	\$ 9,000
	TOTALS	\$ 26,000	\$ 24,930	\$ 32,561	\$ 34,500	\$ 38,345	\$ 40,602

RECREATION, continued

7400 GENERAL EXPENSE	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18
	Actual	Actual	Actual	Budgeted	Actual Estimated	Proposed
7111 Postage		\$ 72	\$ 250		\$	500
7112 Office Supplies		\$ 633	\$ 1,750		\$ 1,828	\$ 2,000
7113 Program Supplies	\$ 21,000	\$ 12,364	\$ 12,500		\$ 10,500	\$ 12,000
7114 Aquatic Supplies		\$ 101	\$ 1,500		\$ 2,052	\$ 2,500
7117 Registration Refunds		\$ 5,062	\$ 3,000		\$ 2,957	\$ 3,000
7120 Equipment	\$ 500	\$ 9,914	\$ 4,000		\$ 15,147	\$ 5,000
7125 Uniforms		\$ 1,788	\$ 3,000		\$ 2,752	\$ 3,000
7130 Concessions	\$ 8,000	\$ 9,028	\$ 7,000		\$ 8,961	\$ 9,000
7140 Merchandise	\$ 2,800	\$ 4,851	\$ 6,000		\$ 5,214	\$ 6,000
7400 Advertising	\$ 2,500	\$ 11,118	\$ 7,500		\$ 8,345	\$ 10,000
7401 Printing						\$ 1,500
7410 Banking Fees		\$ 184	\$ 6,000			
7411 Software Fees		\$ 10,976	\$ 1,500		\$ 630	\$ 1,000
7412 Licenses, Dues & Memb.	\$ 23,000	\$ 3,179	\$ 10,000		\$ 7,000	\$ 8,500
7420 Contractual Services	\$ 5,250	\$ 22,035	\$ 20,000		\$ 26,500	\$ 27,000
7500 Staff Development	\$ 500	\$ 1,408	\$ 2,500		\$ 1,012	\$ 1,500
7505 Drug Screens		\$ 340	\$ 750		\$ 350	\$ 500
7510 Mileage	\$ 1,200	\$ 56	\$ 1,500		\$ 3,619	\$ 5,000
7520 Travel Vehicle	\$ 5,500	\$ 979	\$ 1,500		\$ 6,333	\$ 7,000
7550 Lifeguard Supplies		\$ 50	\$ 3,000		\$ 4,827	\$ 2,500
TOTALS	\$ 76,000	\$ 64,564	\$ 103,271	\$ 93,750	\$ 108,027	\$ 114,900

TOTAL RECREATION \$ 298,050 \$ 280,345 \$ 405,438 \$ 398,721 \$ 432,684 \$ 437,054

FACILITY

7000	SALARIES	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Budgeted	2016-17 Actual-Estimate	2017-18 Proposed
7009	Cleaners (.50 FTE)	\$ -	\$ 9,246	\$ 9,492	\$ 9,800	\$ 10,071	\$ 11,500
7013	Facility Assistant					\$ 6,324	\$ 7,280
7010	Facility Manager (.50 FTE)	\$ 15,300	\$ 22,158	\$ 22,100	\$ 22,763	\$ 21,095	\$ 21,095
	TOTALS	\$ 15,300	\$ 31,404	\$ 31,592	\$ 32,563	\$ 37,490	\$ 39,875

7050	BENEFITS	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Budgeted	2016-17 Actual-Estimate	2017-18 Proposed
7053	Phone Stipened						\$300
7051	Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300.00

7060	ASSOCIATED PAYROLL COSTS	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Budgeted	2016-17 Actual-Estimate	2017-18 Proposed
7061	Payroll Tax	\$ 1,800	\$ 3,793	\$ 3,439	\$ 3,582	\$ 3,528	\$ 4,000
7062	Worker's Compensation	\$ -	\$ 2,747	\$ 1,264	\$ 1,140	\$ 1,528	\$ 1,650
	TOTALS	\$ 1,800	\$ 6,540	\$ 4,703	\$ 4,722	\$ 5,056	\$ 5,650

FACILITY, continued

	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18
MATERIAL & SERVICES	Actual	Actual	Actual	Budgeted	Actual-Estimate	Proposed
7115	\$ 7,000	\$ 10,676	\$ 5,767	\$ 6,500	\$ 5,768	\$ 6,500
7116	\$ 15,200	\$ 15,316	\$ 16,185	\$ 16,500	\$ 17,224	\$ 18,000
7125		\$ 273	\$ 42	\$ 250	\$ 225	\$ 250
7306	\$ 1,800	\$ 4,882	\$ 6,012	\$ 6,000	\$ 4,646	\$ 4,000
7301	\$ 6,800	\$ 8,566	\$ 21,557	\$ 22,900	\$ 22,095	\$ 23,000
7302	\$ 55,000	\$ 49,307	\$ 46,830	\$ 50,000	\$ 46,462	\$ 40,000
7303	\$ 54,000	\$ 60,257	\$ 64,818	\$ 64,000	\$ 61,429	\$ 52,000
7304	\$ 2,800	\$ 2,724	\$ 2,630	\$ 2,750	\$ 2,807	\$ 3,000
7305	\$ 3,500	\$ 5,911	\$ 2,667	\$ 2,700	\$ 4,077	\$ 4,500
7411			\$ 1,000	\$ 1,000	\$ 630	\$ 1,000
7412					\$ 1,080	\$ 1,200
7420		\$ 16,431	\$ 2,750	\$ 3,500	\$ 3,987	\$ 4,500
7440	\$ 3,000	\$ 72,392	\$ 38,939	\$ 45,000	\$ 85,000	\$ 140,000
7500		\$ 928	\$ -	\$ 1,000	\$ 40	\$ 1,000
7510	\$ 600	\$ 513	\$ 356	\$ 500	\$ 400	\$ 500
7520		\$ 2,098	\$ 135	\$ 500	\$ -	\$ 500
7600	\$ 20,000	\$ 24,137	\$ 14,627	\$ 15,000	\$ 15,081	\$ 16,500
TOTALS	\$ 169,700	\$ 274,411	\$ 224,315	\$ 238,100	\$ 270,951	\$ 316,450

TOTAL FACILITY \$ 186,800 \$ 312,355 \$ 260,610 \$ 275,385 \$ 313,497 \$ 362,275

BOARD

	2013-2014	2014-2015	2016-2017	2016-2017	2016-2017	2016-2017	2017-18
	Actual	Actual	Actual	Budgeted	Actual Estimate	Proposed	
7100	\$ 500	\$ 543	\$ 88	\$ 500	\$ 16,000	\$ 7,500	
7110	\$ 7,200	\$ 9,000	\$ 9,350	\$ 9,500	\$ 10,942	\$ 11,000	
7450				\$ 1,500			
7520							
7600	\$ 10,000	\$	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
TOTALS	\$ 17,700	\$ 9,543	\$ 14,438	\$ 16,500	\$ 31,942	\$ 23,500	

MAINTENANCE RESERVE FUND

TAXES	2014-2015	2015-2016	2016-2017	2016-2017	2017-18
	Actual	Actual	Approved	Actual Estimate	Proposed
Beginning Fund Balance	-	(30,295)	(5,295)	(22,903)	2,097
Interfund Transfers In	-	25,000	25,000	25,000	50,000
Total Tax	-	(5,295)	19,705	2,097	52,097

Capital Outlay	2014-2015	2015-2016	2016-2017	2016-2017	2017-18
	Actual	Actual- Estimate	Approved	Actual Estimate	Proposed
Capital Outlay	30,295	17,608	-	-	-
Contingency	-	-	15,000	-	-
Unappropriated Ending Balance	(30,295)	(22,903)	4,705	2,097	52,097
Total General Expense	-	(5,295)	19,705	2,097	52,097

DEBT SERVICE FUND

TAXES	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18
	Actual	Actual	Actual	Adopted	Actual Estimate	Proposed
Beginning Fund Balance	\$ 98,679	\$ 97,535	\$ 92,190	\$ 85,506	\$ 118,674	\$ 134,674
Bond Premium			\$ 6,061,778			
Current Year Taxes	\$ 587,052	\$ 611,823	\$ 685,865	\$ 608,450	\$ 608,450	\$ 575,000
Prior Year Taxes	\$ 35,413	\$ 28,543	\$	\$ 15,000	\$ 15,000	\$ 15,000
Interest Income	\$ 1,667	\$ 1,963	\$ 3,417	\$ 1,000	\$ 1,000	\$ 1,000
TOTALS	\$ 722,811	\$ 739,864	\$ 6,843,250	\$ 709,956	\$ 743,124	\$ 725,674

OBLIGATION BOND	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18
	Actual	Actual	Actual	Adopted	Actual Estimate	Proposed
Interest Payable - December	\$ 155,138	\$ 148,837	\$ 63,737	\$ 97,000	\$ 96,725	\$ 90,500
Interest Payable June	\$ 155,138	\$ 148,837	\$ 104,150	\$ 97,000	\$ 96,725	\$ 90,500
Principal Payable June	\$ 315,000	\$ 350,000	\$ 495,000	\$ 415,000	\$ 415,000	\$ 455,000
Bond Principal Paid			\$ 6,061,689			
Ending Fund Balance	\$ 97,535	\$ 92,190	\$ 118,674	\$ 100,956	\$ 134,674	\$ 89,674
TOTALS	\$ 722,811	\$ 739,864	\$ 6,843,250	\$ 709,956	\$ 743,124	\$ 725,674

DEBT SERVICES (Energy Savings Loan)

OBLIGATION BOND	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted	2017-18 Proposed
Principal Payable-July					\$ 53,401
Interest Payable -July					\$ 6,354
Principal Payable - Jan					\$ 12,348
Interest Payable - Jan					\$ 6,117
TOTALS	\$ -	\$ -	\$ -	\$ -	\$ 78,220

Kids Club

	Payroll	Taxes	Total
Executive Director	\$ 15,000	\$ 16,050	\$ 16,050
Office Manager	\$ 5,000	\$ 5,350	\$ 5,350
Community Relations Coordinator	\$ 8,500	\$ 9,095	\$ 9,095
Recreation Assistant	\$ 14,560	\$ 15,579	\$ 15,579
Totals			\$ 46,074
Kids Club Allotment	\$55,000		\$8,926
	\$8,926 allotted to General Expenses		

5-YEAR WITH LEVY

REVENUE	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
	Adopted	Estimated	Estimated	Estimated	Estimated	Estimated
5000 Beginning Balance	\$ 81,625	\$ 112,468	\$ 28,305	\$ 29,126	\$ 50,532	\$ 106,284
5100 Taxes	\$ 530,682	\$ 562,000	\$ 601,340	\$ 643,434	\$ 688,474	\$ 736,667
5200 Intergovernmental	\$ 30,000	\$ 30,000	\$ 35,000	\$ 37,000	\$ 40,000	\$ 40,000
5300 Program Revenues	\$ 206,000	\$ 258,360	\$ 274,312	\$ 290,718	\$ 308,106	\$ 326,534
5400 Product Sales	\$ 19,000	\$ 20,500	\$ 21,115	\$ 21,748	\$ 22,401	\$ 23,073
5500 Facility	\$ 18,500	\$ 15,000	\$ 15,450	\$ 15,914	\$ 16,391	\$ 16,883
5600 Foundation Support	\$ 45,000	\$ 25,000	\$ 16,000	\$ 7,000	\$ 8,000	\$ 9,000
5700 Other Income	\$ 39,840	\$ 217,250	\$ 183,680	\$ 191,710	\$ 200,108	\$ 208,889
TOTAL	\$ 970,647	\$ 1,240,578	\$ 1,175,202	\$ 1,236,650	\$ 1,334,012	\$ 1,467,330

EXPENSE	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
	Adopted	Estimated	Estimated	Estimated	Estimated	Estimated
7000 Salaries	\$ 397,358	\$ 453,976	\$ 476,064	\$ 494,646	\$ 513,972	\$ 534,071
7050 Benefits	\$ 41,916	\$ 41,147	\$ 39,995	\$ 42,159	\$ 44,453	\$ 46,882
7060 Associated Payroll Costs	\$ 54,892	\$ 65,850	\$ 68,603	\$ 70,923	\$ 73,336	\$ 75,845
Materials and Services	\$ 384,900	\$ 523,080	\$ 511,414	\$ 528,388	\$ 545,967	\$ 564,174
Debt Services	\$ -	\$ 78,220				
Interfund Transfer	\$ 25,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Operating Contingency	\$ 25,000					
Unappropriated Ending Balanc	\$ 41,582	\$ 28,305	\$ 29,126	\$ 50,532	\$ 106,284	\$ 196,358
TOTAL	\$ 970,647	\$ 1,240,578	\$ 1,175,202	\$ 1,236,650	\$ 1,334,012	\$ 1,467,330

5-YEAR WITHOUT LEVY

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
REVENUE	Adopted	Estimated	Estimated	Estimated	Estimated	Estimated
5000 Beginning Balance	\$ 81,625	\$ 112,468	\$ 28,305	\$ (311,134)	\$ (653,806)	\$ (987,618)
5100 Taxes	\$ 530,682	\$ 562,000	\$ 261,080	\$ 279,356	\$ 298,910	\$ 319,834
5200 Intergovernmental	\$ 30,000	\$ 30,000	\$ 35,000	\$ 37,000	\$ 40,000	\$ 40,000
5300 Program Revenues	\$ 206,000	\$ 258,360	\$ 274,312	\$ 290,718	\$ 308,106	\$ 326,534
5400 Product Sales	\$ 19,000	\$ 20,500	\$ 21,115	\$ 21,748	\$ 22,401	\$ 23,073
5500 Facility	\$ 18,500	\$ 15,000	\$ 15,450	\$ 15,914	\$ 16,391	\$ 16,883
5600 Foundation Support	\$ 45,000	\$ 25,000	\$ 16,000	\$ 7,000	\$ 8,000	\$ 9,000
5700 Other Income	\$ 39,840	\$ 217,250	\$ 183,680	\$ 191,710	\$ 200,108	\$ 208,889
TOTAL	\$ 970,647	\$ 1,240,578	\$ 834,942	\$ 532,311	\$ 240,110	\$ (43,405)

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
EXPENSE	Adopted	Estimated	Estimated	Estimated	Estimated	Estimated
7000 Salaries	\$ 397,358	\$ 453,976	\$ 476,064	\$ 494,646	\$ 513,972	\$ 534,071
7050 Benefits	\$ 41,916	\$ 41,147	\$ 39,995	\$ 42,159	\$ 44,453	\$ 46,882
7060 Associated Payroll Costs	\$ 54,892	\$ 65,850	\$ 68,603	\$ 70,923	\$ 73,336	\$ 75,845
Materials and Services	\$ 384,900	\$ 523,080	\$ 511,414	\$ 528,388	\$ 545,967	\$ 564,174
Debt Services	\$ -	\$ 78,220				
Interfund Transfer	\$ 25,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Operating Contingency	\$ 25,000					
Unappropriated Ending Balanc	\$ 41,582	\$ 28,305	\$ (311,134)	\$ (653,806)	\$ (987,618)	\$ (1,314,377)
TOTAL	\$ 970,647	\$ 1,240,578	\$ 834,942	\$ 532,311	\$ 240,110	\$ (43,405)



MACRD Board of Director's

Action Summary

DECISION: With the current proposed budget for the 2017-2018 Fiscal Year, \$50K has been allocated for maintenance reserve and \$100K for bathroom project, leaving a shortfall of nearly \$30,000. How shall the MACRD realign expenditures or revenues to balance budget?

OPTION 1

Incorporate recreation assistant in user fee calculations \$26,406

For example, Spring Flag Football: 2017: \$30/\$38/\$42
2018: \$40/\$48/\$52

Even with the higher fees, we are still well below what Redmond, Sisters and Bend charge to participate.

Incorporate Swim Team coach taxes and insurance in user fee calculations \$12,024

For example, Spring Swimming 2017: \$40/50/\$60 *- what is percentage to scholarships*
2018: \$55/\$65/\$75

Swim team members are also rec swimming for free if not members after school in and around practice.

Run Swim Team and Water Polo at 100% Cost Recovery \$10,500
-Increase in fees by up to 25%

Total Added Revenues \$48,950

Negative

Higher user fees to participate

Positives

Charging the actual price to run the service

Other Factors

Work with MAC Trust to increase scholarship pool to provide opportunities for those in need

OPTION 2

Cut Positions & Reduce Services

Recreation Assistants \$26,406

Facility Assistants \$16,240

Community Relations Coordinator \$32,760

Total Expenses Cut \$75,406

Negatives

If we didn't cut programs then, Joe and Gregg needed on site more

-Reduction of administrative duties and inability to fulfil goals and objectives of strategic plan

-Development of partnerships to help offset costs will also be limited.

Be forced to contract out landscaping duties, for example, delay and overlook some maintenance issues

Reduction in marketing, branding and overall communication with public

Stretching other full time employees to cover recreational and marketing needs for the District

Positives

Free up nearly \$75K

Two Week Furlough

Executive Director	\$2,584
Office Manager	\$1,646
Rec/Aquatic Director	\$2,301
Aquatic Manager	\$1,792
Community Relations	\$1,088
Recreation Assistants	\$1,879
Total	\$11,290

Freeze Payroll (No raises)

Executive Director	\$2,400
Office Manager	\$1,470
Community Relations	\$1,360
Rec/Aquatic Director	\$2,055
Aquatic Manager	\$1,600
Lifeguards	\$3,200
Reception	\$1,478
Recreation Assistants	\$1,850
Facility Manager	\$2,578
Total	\$17,991

Reduce Head Guard

-Gregg and Tim Absorb

\$12,500

Reduce Front desk hours in Summer (30/week)

-Michelle, Joe, Lauren Absorb

Total

\$4,368

Reduce Front desk hours in School Year (10/week)

-Michelle, Joe, Lauren Absorb

Total

\$5,824

Reduce Rec Assistants to 30 hours per week

-Gregg, Joe and Tim absorb

Total

\$6,696 (Health Care)

\$16,307 (Wages)

\$23,003

10k
 12
 30k
 4500k
 35k