



**PROPOSED ANNUAL BUDGET DOCUMENT  
FOR  
July 1, 2018-June 30, 2019**

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

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2018-2019

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**MADRAS AQUATIC CENTER RECREATION DISTRICT  
2018-2019  
BUDGET COMMITTEE AGENDA**

**Monday, April 23, 2018 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 Presentation**
- V. Approve budget document as proposed, adjusted or set an additional  
budget Committee Meeting if needed**
- VI. Recess or adjourn**

## BUDGET MESSAGE 2018-2019

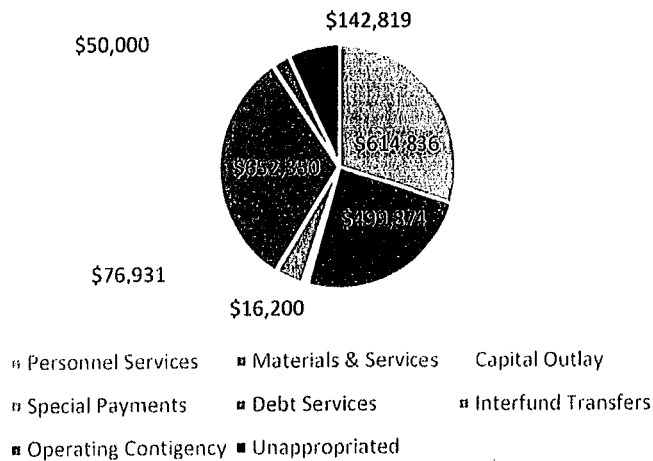
The MAC Recreation District (MACRD) seeks to establish recreational programming for its district. The 2018-2019 proposed budget includes estimates of revenues, proposal of expenditures, and a summary of the estimated tax bond. The MACRD operates its financial program in accordance with Oregon State Statutes and Generally Accepted Accounting Principles (GAAP).

The 2018-2019 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 that will require an annual payment on a line of credit, and \$40,000 has been recognized under special payments. In addition, \$36K has been recognized for the energy savings loan as a special payment (see special payment summary), and in return electric, gas and water has been reduced in materials and services to reflect the reduction in anticipated utility expenses.

The 2018-2019 proposed budget is similar to the previous year adopted budget, but anticipated revenues are lower due to no Solar Eclipse or incentives from the energy savings project. Salary expenses are anticipated

to increase by 5%, while benefits and associated payroll costs are anticipated to increase by 7% due to more employees contributing to 401K and health care increases. Materials and services is anticipated to increase by just less than 1%.

**MACRD 2018-19 Expenditures**



The 2018-2019 proposed budget recognizes revenue and expense for Kids Club. Per a memorandum of understanding between Kids Club and the MACRD, Kids Club agrees to pay the MACRD for Administrative Management and bookkeeping. Per this agreement, the MACRD will collect an anticipated 115,500 for Kids Club revenues and expense \$115,500 back to Kids Club, as these funds are membership dues, summer camps, concessions and day trip funds collected for Kids Club. Additionally, Kids Club will pay the MACRD \$53,089 (see appendix A) to compensate the Executive Director, Administrative Assistant and the Community Relations Coordinator for their Kids Club duties.

As part of the MACRD Board of Director's strategic plan, it is the Board's desire to reach 60% cost recovery outside of tax revenues by year ending 2022. Currently the MACRD budget stands at approximately 54% cost recovery. In an effort to reach cost recovery goals, the Board voted in December of 2017 to increase membership, activity, facility rental, merchandise and concessions by 12% per year through year ending 2022, and daily admission rates by 5% year. These increases are reflected in the 2018-2019 revenues.

The 2018-2019 budget recognizes a transfer of \$50,000 to the maintenance fund requested by the MACRD Board of Directors to be established as a maintenance reserve. It is of high priority for the District to establish this reserve for future unexpected repairs and maintenance.

The 2018-2019 proposed budget totals \$1,275,590 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), special payments (\$76K) and obligation fund (\$652K).

The task, as Budget Committee members, is to balance the needs and desires of the Madras Aquatic Center Recreation District with the available resources. The goal is to provide sustainable programs and operations, in addition to establishing maintenance reserves. The proposed budget has been prepared through consultations with MACRD staff, board members and community input, and is respectfully presented for your review and consideration.

Respectfully Submitted,

  
Greg Tippett,  
MACRD Board Member, Vice Chairman

## BUDGET CALENDAR 2018-2019

2018

- April 4 Publish budget committee meeting notice
- April 11 Publish 2nd budget committee meeting notice
- April 9 Budget document to committee members
- April 23 First budget committee meeting held at 5:30 p.m. at the Madras Aquatic Center
- May 14 Second budget committee meeting held at 5:30 p.m. at the Madras Aquatic Center
- June 6 Publish budget
- June 11 Budget hearing held
- July 11 Deliver budget to County Clerk and Assessor

**MAC RECREATION DISTRICT  
BUDGET COMMITTEE MEMBERS  
2018-2019**

**LaRae Sullivan**

**Chris DuPont**

**Marti Ratliff**

**Taylor Lark**

**Kevin Palmer**

**Grant Pynes**

**Amber Searcy**

**MAC RECREATION DISTRICT  
BOARD OF DIRECTORS  
2018-2019**

<b>Jinnell Lewis</b>	<b>Board Chair</b>
<b>Greg Tippett</b>	<b>Board Vice Chair</b>
<b>Larry Layton</b>	<b>Secretary</b>
<b>Steve Webb</b>	<b>Board Member</b>
<b>Martti Rahi</b>	<b>Board Member</b>



# MAC Recreation District Proposed Budget - All Funds

FYE June 30, 2019

REVENUES	Maintenance			Total
	General Fund	Reserve Fund	Debt Service Fund	
Beginning Fund Balance	\$ 122,651	\$ 6,443	\$ 68,977	\$ 198,071
Property Tax Collected	\$ 597,000		\$ 652,000	\$ 1,249,000
Intergovernmental	\$ 30,000			\$ 30,000
Program Revenues	\$ 280,850			\$ 280,850
Product Sales	\$ 25,500			\$ 25,500
Interfund Transfers		\$ 50,000		\$ 50,000
Facility	\$ 15,000			\$ 15,000
Foundation Support	\$ 25,000			\$ 25,000
Other Income	\$ 179,589			\$ 179,589
<b>TOTALS</b>	<b>\$ 1,275,590</b>	<b>\$ 56,443</b>	<b>\$ 720,977</b>	<b>\$ 2,053,010</b>

EXPENDITURES	Maintenance			Total
	General Fund	Reserve Fund	Debt Service Fund	
Personnel Services	\$ 614,836			\$ 614,836
Materials and Services	\$ 499,874			\$ 499,874
Capital Outlay	\$ 16,200			\$ 16,200
Special Payments	\$ 76,931			\$ 76,931
Debt Services			\$ 652,350	\$ 652,350
Interfund Transfers	\$ 50,000			\$ 50,000
Operating Contingency				\$ -
Unappropriated Ending Balance	\$ 17,749	\$ 56,443	\$ 68,627	\$ 142,819
<b>TOTALS</b>	<b>\$ 1,275,590</b>	<b>\$ 56,443</b>	<b>\$ 720,977</b>	<b>\$ 2,053,010</b>

# MACRD GENERAL FUND SUMMARY

REVENUE	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19
	Actual	Actual	Actual	Adopted	Act/Estimated	Proposed
Beginning Balance	\$ 64,146	\$ 59,235	\$ 161,836	\$ 112,468	\$ 135,599	\$ 122,651
Property Tax Collections	\$ 480,195	\$ 514,172	\$ 544,515	\$ 562,000	\$ 578,000	\$ 597,000
Intergovernmental	\$ 39,088	\$ 40,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Program Revenues	\$ 172,189	\$ 188,124	\$ 275,719	\$ 308,360	\$ 313,390	\$ 280,850
Product Sales	\$ 13,848	\$ 17,920	\$ 21,204	\$ 20,500	\$ 24,369	\$ 25,500
Facility	\$ 14,656	\$ 16,752	\$ 12,673	\$ 15,000	\$ 13,500	\$ 15,000
Foundation Support	\$ 2,500	\$ 66,965	\$ 17,778	\$ 25,000	\$ 91,500	\$ 25,000
Other Income	\$ 25,560	\$ 44,809	\$ 139,398	\$ 245,470	\$ 260,204	\$ 179,589
Debt Proceeds			\$	\$ 400,000	\$ 400,000	
<b>TOTALS</b>	<b>\$ 812,182</b>	<b>\$ 947,977</b>	<b>\$ 1,203,123</b>	<b>\$ 1,718,798</b>	<b>\$ 1,846,562</b>	<b>\$ 1,275,590</b>

EXPENSE	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19
	Actual	Actual	Actual	Adopted	Act/Estimated	Proposed
Salaries	\$ 318,916	\$ 394,797	\$ 450,813	\$ 453,976	\$ 460,944	\$ 495,897
Benefits	\$ 20,721	\$ 33,309	\$ 41,817	\$ 41,146	\$ 49,100	\$ 57,176
Associated Payroll Costs	\$ 49,529	\$ 52,431	\$ 62,150	\$ 65,850	\$ 68,150	\$ 61,763
Materials and Services	\$ 378,931	\$ 246,296	\$ 503,550	\$ 601,300	\$ 516,195	\$ 499,874
Capital	\$ -	\$ -	\$ -	\$ 400,000	\$ 501,302	\$ 16,200
Special Payment	\$ -	\$ -	\$ -	\$ 78,220	\$ 78,220	\$ 76,931
Interfund Transfer	\$ -	\$ 25,000	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
Operating Contingency	\$ -	\$ -	\$ 37,500			
Unappropriated Ending Balance	\$ 44,085	\$ 164,817	\$ 107,293	\$ 28,306	\$ 122,651	\$ 17,749
<b>TOTALS</b>	<b>\$ 812,182</b>	<b>\$ 916,650</b>	<b>\$ 1,203,123</b>	<b>\$ 1,718,798</b>	<b>\$ 1,846,562</b>	<b>\$ 1,275,590</b>

# RESOURCES

RESOURCES	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19
	Actual	Actual	Actual	Adopted	Act/Estimated	Proposed
5050 Beginning Fund Balance	\$ 64,146	\$ 59,235	\$ 164,817	\$ 164,817	\$ 135,599	\$ 122,651
<b>TOTALS</b>	\$ 64,146	\$ 59,235	\$ 164,817	\$ 164,817	\$ 135,599	\$ 122,651

TAXES	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19
	Actual	Actual	Actual	Adopted	Act/Estimated	Proposed
5110 Current Year Taxes	\$ 205,947	\$ 218,234	\$ 223,588	\$ 234,000	\$ 238,000	\$ 245,000
5115 Prior Year Taxes	\$ 10,575	\$ 9,100	\$ 16,700	\$ 10,000	\$ 15,000	\$ 15,000
5151 Levy 2013-17 Current Year	\$ 263,673	\$ 286,838	\$ 304,227	\$ 318,000	\$ 325,000	\$ 337,000
5152 Levy 2013-17 Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	\$ 480,195	\$ 514,172	\$ 544,515	\$ 562,000	\$ 578,000	\$ 597,000

INTERGOVERNMENTAL	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19
	Actual	Actual	Actual	Adopted	Act/Estimated	Proposed
5205 School	\$ 37,500	\$ 37,500	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
5210 City of Madras	\$ 1,588	\$ 2,500	\$ 2,500	\$ -	\$ -	\$ -
<b>TOTALS</b>	\$ 39,088	\$ 40,000	\$ 32,500	\$ 30,000	\$ 30,000	\$ 30,000

# RESOURCES, continued

PROGRAM REVENUES		2014-15	2015-16	2016-17	2017-18	2017-18	2018-19
		Actual	Actual	Actual	Adopted	Act/Estimated	Proposed
5302	Swim Team			\$ 25,537	\$ 34,000	\$ 25,000	\$ 28,500
5303	Water Polo			\$ 9,486	\$ 9,500	\$ 7,678	\$ 8,500
5305	Daily Admissions			\$ 71,873	\$ 91,153	\$ 105,291	\$ 85,000
5306	COCC Class	\$ 51,383	\$ 67,094				
5310	Memberships	\$ 56,845	\$ 55,000	\$ 54,867	\$ 62,000	\$ 65,500	\$ 1,500
5315	Punch Cards	\$ 9,128	\$ 10,035	\$ 9,921	\$ 10,500	\$ 11,000	\$ 73,000
5320	Dues and Fees	\$ 17,386	\$ 13,067	\$ 13,067			\$ 12,500
5325	Meet Fees	\$ 605	\$ 3,080	\$ 3,080			\$ -
5330	Swimming Lessons	\$ 11,417	\$ 9,304	\$ 17,939	\$ 15,000	\$ 1,000	\$ 1,500
5335	Group Classes	\$ 2,974	\$ 2,715	\$ 2,461	\$ 2,000	\$ 25,000	\$ 28,000
5336	Personal Training			\$ 2,581	\$ 5,000	\$ 500	\$ 2,150
5340/60	Community Events/Solar	\$ 820	\$ 1,862	\$ 10,442		\$ 35,521	\$ 1,000
5760	Rec Leagues	\$ 21,631	\$ 25,967	\$ 30,380	\$ 29,207	\$ 35,000	\$ -
<b>TOTALS</b>		\$ 172,189	\$ 188,124	\$ 251,634	\$ 258,360	\$ 313,390	\$ 280,850

PRODUCT SALES		2014-15	2015-16	2016-17	2017-18	2017-18	2018-19
		Actual	Actual	Actual	Adopted	Act/Estimated	Proposed
5405	Merchandise	\$ 3,879	\$ 5,249	\$ 7,933	\$ 7,000	\$ 10,350	\$ 11,000
5410	Concessions	\$ 9,969	\$ 12,671	\$ 13,271	\$ 13,500	\$ 14,019	\$ 14,500
<b>TOTALS</b>		\$ 13,848	\$ 17,920	\$ 21,204	\$ 20,500	\$ 24,369	\$ 25,500

FACILITY		2014-15	2015-16	2016-17	2017-18	2017-18	2018-19
		Actual	Actual	Actual	Adopted	Act/Estimated	Proposed
5510-12	Facility Rentals	\$ 14,656	\$ 16,752	\$ 12,673	\$ 15,000	\$ 13,500	\$ 15,000
<b>TOTALS</b>		\$ 14,656	\$ 16,752	\$ 12,673	\$ 15,000	\$ 13,500	\$ 15,000

# RESOURCES, continued

FOUNDATION SUPPORT		2014-15	2015-16	2016-17	2017-18	2017-18	2018-19
		Actual	Actual	Actual	Adopted	Act/Estimated	Proposed
5610	Donations	\$ -	\$ 9,965	\$ 1,222	\$ 5,000	\$ 60,000	\$ 15,000
5620	Grants	\$ 2,500	\$ 57,000	\$ 34,500	\$ 20,000	\$ 31,500	\$ 10,000
5630-40	Special Events & Scholarships						\$ -
<b>TOTALS</b>		\$ 2,500	\$ 66,965	\$ 35,722	\$ 25,000	\$ 91,500	\$ 25,000

OTHER INCOME		2014-15	2015-16	2016-17	2017-18	2017-18	2018-19
		Actual	Actual	Actual	Adopted	Act/Estimated	Proposed
5701	Revenue collected for Kid's Club			\$ 80,308	\$ 110,000	\$ 108,000	\$ 115,500
5705	Advertising		\$ 11,000	\$ 2,500	\$ 10,000	\$ 7,850	\$ 10,000
5710	Miscellaneous	\$ 5,629	-	\$ 18,000			\$ -
5750	Interest	\$ 1,060	\$ 809	\$ 1,666	\$ 1,000	\$ 1,200	\$ 1,000
5761	Debt Service Interest Earned			\$ 3,080			\$ -
5770	Energy Trust Incentives			-	\$ 41,250	\$ 82,077	\$ -
5830	Kids Club MOU	\$ 19,250	\$ 33,000	\$ 38,431	\$ 55,000	\$ 61,077	\$ 53,089
9999	Intra-Fund Sponsorships	\$ (379)					
<b>TOTALS</b>		\$ 25,560	\$ 44,809	\$ 143,985	\$ 217,250	\$ 260,204	\$ 179,589

<b>TOTAL RESOURCES</b>	\$ 812,182	\$ 947,977	\$ 1,207,050	\$ 1,292,927	\$ 1,446,562	\$ 1,275,590
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# ADMINISTRATION

	2014-15	2015-16	2016-17	2017-18	2017-18	2017-18	2018-19
	Actual	Actual	Actual	Adopted	Act/Estimated	Act/Estimated	Proposed
<b>SALARIES</b>							
7001 Executive Director (1.0 FTE)	\$ 57,000	\$ 57,000	\$ 58,638	\$ 60,000	\$ 62,000	\$ 62,000	\$ 88,000
7003 Office Manager (1.0 FTE)	\$ 33,420	\$ 35,875	\$ 36,750	\$ 36,750	\$ 39,094	\$ 39,094	\$ 51,000
7013 Community Relations Coord (1.0 FTE)			\$ 15,583	\$ 25,500	\$ 30,500	\$ 30,500	\$ 42,500
7070 Kids Club Admin Services	\$ 15,000	\$ 18,333	\$ 20,574	\$ 28,500	\$ 27,250	\$ 27,250	\$ -
<b>TOTALS</b>	\$ 105,420	\$ 111,208	\$ 131,545	\$ 150,750	\$ 158,844	\$ 158,844	\$ 181,500

	2014-15	2015-16	2016-17	2017-18	2017-18	2017-18	2018-19
	Actual	Actual	Actual	Adopted	Act/Estimated	Act/Estimated	Proposed
<b>BENEFITS</b>							
7051 Insurance	\$ 11,387	\$ 11,200	\$ 15,816	\$ 17,208	\$ 18,165	\$ 18,165	\$ 16,000
7052 Retirement		\$ 3,900	\$ 2,400	\$ 4,838	\$ 1,836	\$ 1,836	\$ 9,075
7053 Phone Stipend	\$ 575	\$ 600	\$ 450	\$ 600	\$ 600	\$ 600	\$ 600
<b>TOTALS</b>	\$ 11,962	\$ 15,700	\$ 18,666	\$ 22,646	\$ 20,601	\$ 20,601	\$ 25,675

	2014-15	2015-16	2016-17	2017-18	2017-18	2017-18	2018-19
	Actual	Actual	Actual	Adopted	Act/Estimated	Act/Estimated	Proposed
<b>ASSOCIATED PAYROLL COSTS</b>							
7061 Payroll Tax	\$ 14,513	\$ 10,067	\$ 13,027	\$ 13,568	\$ 15,300	\$ 15,300	\$ 15,881
7062 Worker's Compensation	\$ 3,546	\$ 5,100	\$ 4,165	\$ 6,030	\$ 7,200	\$ 7,200	\$ 5,899
7063 Payroll Processing Fees			2962			\$ 2,100	\$ 2,500
<b>TOTALS</b>	\$ 18,059	\$ 15,167	\$ 20,154	\$ 19,598	\$ 24,600	\$ 24,600	\$ 24,280

# ADMINISTRATION, continued

MATERIALS & SERVICES		2014-15	2015-16	2016-17	2017-18	2017-18	2018-19
		Actual	Actual	Actual	Adopted	Act/Estimated	Proposed
7101	Grant Writer			\$ 3,113		\$ 4,000	\$ 3,000
7102	Architects			-		\$ 6,000	\$ 1,000
7103	Cherry Tree/Fundraising			-		\$ 1,491	-
7111	Postage	\$ 463	\$ 339	\$ 448	\$ 500	\$ 150	\$ 300
7112	Office Supplies	\$ 1,242	\$ 1,413	\$ 2,581	\$ 2,000	\$ 500	\$ 1,000
7118	Rental Deposit Refund			\$ 272	-	-	-
7120	Equipment	\$ 5,162	\$ 2,584	\$ 1,258	\$ 1,500	\$ 1,200	\$ 1,500
7125	Uniforms	\$ 548	\$ 265	\$ 2,189	\$ 1,000	\$ 711	\$ 750
7305	Telecommunications			\$ 891	\$ 1,000	\$ 1,050	\$ 1,100
7400	Advertising	\$ 4,699	\$ 2,500	\$ 10,000	\$ 10,000	\$ 1,500	\$ 2,500
7401	Printing						
7410	Banking Fees	\$ 2,844	\$ 1,762	\$ 3,344	\$ 4,500	\$ 450	\$ 500
7411	Software Fees	\$ 180	\$ 554	\$ 630	\$ 700	\$ 700	\$ 750
7412	Membership Dues		\$ 1,706	\$ 1,782	\$ 2,000	\$ 2,300	\$ 2,500
7420	Contractual Services	\$ 9,434	\$ 2,410	\$ 1,023	\$ 2,000	\$ 2,000	\$ 2,001
7430	Lease/Rentals	\$ 1,888	\$ 2,513	\$ 4,610	\$ 5,000	\$ 3,600	\$ 4,000
7500	Staff Development	\$ 2,354	\$ 2,708	\$ 2,673	\$ 3,000	\$ 6,000	\$ 6,000
7506	Pre-Employment	\$ 179	\$ 105	\$ 521	\$ 250	\$ 100	\$ 500
7510	Mileage	\$ 1,093	\$ 603	\$ 2,712	\$ 3,000	\$ 2,250	\$ 2,500
7520	Travel	\$ 7	\$ 430	\$ 618	\$ 1,000	\$ 500	\$ 1,500
7540	Interest Expense	\$ 96					
7541	Late Fee/Finance Charge	\$ 224					
7701	Kid's Club Collections Paid-out			\$ 81,086	\$ 110,000	\$ 108,000	\$ 115,500
7800	Donation			\$ 854	-	\$ 4,173	\$ 5,000
<b>TOTALS</b>		\$ 30,414	\$ 19,892	\$ 120,605	\$ 147,450	\$ 146,675	\$ 151,901

<b>TOTAL ADMINISTRATION</b>	\$165,855	\$161,967	\$290,970	\$340,443	\$350,720	\$383,356
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# RECREATION

SALARIES	2014-15	2015-16	2016-17	2017-18	2017-18	2017-18	2018-19
	Actual	Actual	Actual	Adopted	Adopted	Act/Estimated	Proposed
7002 Rec/Aquatic Director (1.0 FTE)	\$ 41,504	\$ 47,500	\$ 51,645	\$ 51,371	\$ 53,000	\$	\$ 56,636
7004 Lifeguards	\$ 83,685	\$ 100,902	\$ 77,832	\$ 80,000	\$ 91,000	\$	\$ 90,000
7005 Reception	\$ 23,372	\$ 34,372	\$ 27,012	\$ 25,000	\$ 14,000	\$	\$ 10,000
7006 Instructors	\$ 8,059	\$ 12,326	\$ 11,540	\$ 12,500	\$ 14,500	\$	\$ 15,000
7007 Aquatic Manager (1.0 FTE)	\$	\$ 13,333	\$ 40,000	\$ 40,000	\$ 42,500	\$	\$ 48,983
7008 Rec Assistant (0.33 FTE)	\$ 13,573	\$ 18,199	\$ 36,422	\$ 29,120	\$ 20,000	\$	\$ 11,479
7011 Headguards	\$	\$ 10,032	\$ 19,006	\$ 16,000	\$ 16,700	\$	\$ 20,000
7014 Bus Driver (0.33 FTE)	\$ 11,899	\$ 15,333	\$	\$ 9,360	\$ 1,500	\$	\$ 11,479
Coaching	\$	\$	\$	\$	\$	\$	\$
<b>TOTALS</b>	\$ 182,092	\$ 251,997	\$ 263,457	\$ 263,351	\$ 253,200	\$	\$ 263,577

BENEFITS	2014-15	2015-16	2016-17	2017-18	2017-18	2017-18	2018-19
	Actual	Actual	Actual	Adopted	Adopted	Act/Estimated	Proposed
7051 Insurance	\$ 8,600	\$ 14,235	\$ 20,193	\$ 13,332	\$ 22,500	\$	\$ 23,500
7052 Retirement	\$	\$ 2,174	\$ 2,358	\$ 4,569	\$ 5,399	\$	\$ 6,327
7053 Phone Stipend	\$ 159	\$ 1,200	\$ 300	\$ 300	\$ 300	\$	\$ 300
<b>TOTALS</b>	\$ 8,759	\$ 17,609	\$ 22,851	\$ 18,201	\$ 28,199	\$	\$ 30,127

ASSOCIATED PAYROLL COSTS	2014-15	2015-16	2016-17	2017-18	2017-18	2017-18	2018-19
	Actual	Actual	Actual	Adopted	Adopted	Adopted	Proposed
7061 Payroll Tax	\$ 20,639	\$ 25,015	\$ 29,797	\$ 31,602	\$ 28,500	\$	\$ 22,884
7062 Worker's Compensation	\$ 4,291	\$ 7,546	\$ 9,906	\$ 9,000	\$ 10,500	\$	\$ 8,500
<b>TOTALS</b>	\$ 24,930	\$ 32,561	\$ 39,703	\$ 40,602	\$ 39,000	\$	\$ 31,384



# RECREATION, continued

MATERIALS & SERVICES		2014-15	2015-16	2016-17	2017-18	2017-18	2017-18	2018-19			
		Actual	Actual	Actual	Adopted	Act/Estimated	Proposed				
7111	Postage	\$	72	\$	14	\$	500	\$	150	\$	250
7112	Office Supplies	\$	633	\$	350	\$	2,000	\$	500	\$	1,000
7113	Program Supplies	\$	16,059	\$	12,364	\$	12,000	\$	21,500	\$	20,000
7114	Aquatic Supplies	\$	101	\$	1,241	\$	2,500	\$	750	\$	1,500
7117	Registration Refunds	\$	5,062	\$	2,889	\$	3,000	\$	1,500	\$	2,000
7120	Equipment	\$	9,914	\$	5,680	\$	5,000	\$	1,000	\$	1,000
7125	Uniforms	\$	1,788	\$	3,100	\$	3,000	\$	9,100	\$	10,000
7130	Concessions	\$	9,028	\$	6,833	\$	6,000	\$	8,000	\$	10,000
7140	Merchandise	\$	3,293	\$	4,851	\$	2,500	\$	2,108	\$	3,500
7201-06	Vehicle	\$		\$		\$	2,400	\$	2,500	\$	2,275
7203	Vehicle Insurance	\$		\$		\$	1,000	\$	1,100	\$	1,200
7305	Telecommunications	\$		\$		\$	10,000	\$	8,500	\$	9,000
7400	Advertising	\$	3,192	\$	11,118	\$	1,500	\$	750	\$	1,000
7401	Printing	\$		\$		\$		\$		\$	
7410	Banking Fees	\$	184	\$	5,500	\$		\$		\$	
7411	Software Fees	\$	10,976	\$	12,511	\$	1,000	\$	700	\$	700
7412	Licenses, Dues & Memb.	\$	3,179	\$	8,473	\$	8,500	\$	3,500	\$	4,000
7415	Referee and Officiating Fees	\$		\$		\$		\$		\$	
7420	Contractual Services	\$	564	\$	22,035	\$	27,000	\$	25,700	\$	26,100
7506	Background Checks	\$	485	\$		\$		\$		\$	
7422	Solarthon Campin Proceeds	\$		\$		\$		\$		\$	
7500	Staff Development	\$		\$		\$		\$		\$	
7505	Drug Screens	\$		\$		\$		\$		\$	
7510	Mileage	\$	56	\$	1,350	\$	1,500	\$	3,500	\$	3,500
7520	Travel	\$		\$		\$	500	\$	350	\$	500
7550	Lifeguard Supplies	\$	50	\$	979	\$	5,000	\$	4,100	\$	5,000
7560	Summer Camps	\$		\$		\$	7,000	\$	7,200	\$	7,500
	<b>TOTALS</b>	\$	64,564	\$	103,271	\$	115,900	\$	139,203	\$	116,025
	<b>TOTAL RECREATION</b>	\$	280,345	\$	405,438	\$	438,054	\$	459,602	\$	441,113

# FACILITY

SALARIES		2014-15	2015-16	2016-17	2017-18	2017-18	2018-19
	Actual	Actual	Actual	Actual	Adopted	Act/Estimated	Proposed
7009 Cleaners (.50 FTE)	\$ 9,246	\$ 9,492	\$ 10,910	\$ 11,500	\$ 14,500	\$ 15,000	\$ 15,000
7010 Facility Manager (.50 FTE)	\$ 22,158	\$ 22,100	\$ 22,424	\$ 21,095	\$ 23,000	\$ 24,341	\$ 24,341
7013 Facility Assistant (0.33 FTE)		\$ 6,967	\$ 7,280	\$ 7,280	\$ 11,400	\$ 11,479	\$ 11,479
<b>TOTALS</b>	<b>\$ 31,404</b>	<b>\$ 31,592</b>	<b>\$ 40,301</b>	<b>\$ 39,875</b>	<b>\$ 48,900</b>	<b>\$ 50,820</b>	<b>\$ 50,820</b>

BENEFITS		2014-15	2015-16	2016-17	2017-18	2017-18	2018-19
	Actual	Actual	Actual	Actual	Adopted	Act/Estimated	Proposed
7051 Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
7052 Retirement							\$ 574
7053 Phone Stipend		\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ 300</b>	<b>\$ 300</b>	<b>\$ 300</b>	<b>\$ 300</b>	<b>\$ 300</b>	<b>\$ 1,374</b>

ASSOCIATED PAYROLL COSTS		2014-15	2015-16	2016-17	2017-18	2017-18	2018-19
	Actual	Actual	Actual	Actual	Adopted	Act/Estimated	Proposed
7061 Payroll Tax	\$ 3,793	\$ 3,439	\$ 3,545	\$ 4,000	\$ 3,750	\$ 4,447	\$ 4,447
7062 Worker's Compensation	\$ 2,747	\$ 1,264	\$ 34	\$ 1,650	\$ 800	\$ 1,652	\$ 1,652
<b>TOTALS</b>	<b>\$ 6,540</b>	<b>\$ 4,703</b>	<b>\$ 3,579</b>	<b>\$ 5,650</b>	<b>\$ 4,550</b>	<b>\$ 6,099</b>	<b>\$ 6,099</b>

# FACILITY, continued

MATERIAL & SERVICES		2014-15	2015-16	2016-17	2017-18	2017-18	2018-19
		Actual	Actual	Actual	Adopted	Act/Estimated	Proposed
7115	Cleaning Supplies	\$ 10,676	\$ 5,767	\$ 6,822	\$ 6,500	\$ 7,000	\$ 7,500
7116	Pool Chemicals	\$ 15,316	\$ 16,185	\$ 19,517	\$ 18,000	\$ 20,000	\$ 18,000
7125	Uniforms	\$ 273	\$ 42	\$ 272	\$ 250	\$ 100	\$ 250
7301	Sewer	\$ 8,566	\$ 21,557	\$ 22,848	\$ 23,000	\$ 21,500	\$ 25,000
7302	Natural Gas	\$ 49,307	\$ 46,830	\$ 47,748	\$ 40,000	\$ 31,000	\$ 32,000
7303	Electricity	\$ 60,257	\$ 64,818	\$ 62,616	\$ 52,000	\$ 56,000	\$ 55,000
7304	Garbage	\$ 2,724	\$ 2,630	\$ 2,602	\$ 3,000	\$ 3,000	\$ 3,500
7305	Telecommunications	\$ 5,911	\$ 2,667	\$ 2,639	\$ 2,500	\$ 2,600	\$ 3,000
7306	Water	\$ 4,882	\$ 6,012	\$ 4,727	\$ 4,000	\$ 4,700	\$ 5,500
7411	Software Fees		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
7412	License Dues			\$ 1,280	\$ 1,200	\$ 200	\$ 700
7420	Contractual Services	\$ 16,431	\$ 2,750	\$ 4,145	\$ 4,500	\$ 7,640	\$ 7,550
7421	Storage			\$ 1,106			\$ 948
7440	Repairs & Maintenance	\$ 72,392	\$ 38,939	\$ 48,882	\$ 140,000	\$ 25,000	\$ 30,000
7441	Landscaping			\$ 3,093			\$ -
7500	Staff Development	\$ 928	\$ -	\$ 40	\$ 1,000	\$ -	\$ 500
7510	Mileage	\$ 513	\$ 356	\$ 541	\$ 500	\$ 600	\$ 500
7520	Travel	\$ 2,098	\$ 135	\$ -	\$ 500	\$ -	\$ 500
7600	Insurance	\$ 24,137	\$ 14,627	\$ 15,000	\$ 16,500	\$ 16,500	\$ 18,000
<b>TOTALS</b>		<b>\$ 274,411</b>	<b>\$ 224,315</b>	<b>\$ 244,878</b>	<b>\$ 314,450</b>	<b>\$ 196,840</b>	<b>\$ 209,448</b>
<b>TOTAL FACILITY</b>		<b>\$ 312,355</b>	<b>\$ 260,610</b>	<b>\$ 289,058</b>	<b>\$ 360,275</b>	<b>\$ 250,590</b>	<b>\$ 267,741</b>

# BOARD

GENERAL EXPENSE	2014-2015	2015-16	2016-2017	2017-18	2017-18	2017-18	2018-19
	Actual	Actual	Actual	Adopted	Act/Estimated	Proposed	Proposed
7100 Legal Services	\$ 543	\$ 88	\$ 22,378	\$ 7,500	\$ 3,500	\$ 3,500	\$ 3,500
7110 Audit Services	\$ 9,000	\$ 9,350	\$ 10,942	\$ 11,000	\$ 13,750	\$ 14,000	\$ 14,000
7450 Elections		\$	\$ 1,653	\$ -	\$ 10,727	\$ -	\$ -
7520 Travel						\$	\$
7600 Insurance/Liability		\$ 5,000	\$ 5,081	\$ 5,000	\$ 5,500	\$ 5,500	\$ 5,000
<b>TOTALS</b>	<b>\$ 9,543</b>	<b>\$ 14,438</b>	<b>\$ 40,054</b>	<b>\$ 23,500</b>	<b>\$ 33,477</b>	<b>\$ 22,500</b>	<b>\$ 22,500</b>

# CAPITAL OUTLAY

	2014-15	2015-16	2016-17	2017-18	2017-18	2017-18	2018-19
	Actual	Actual	Actual	Adopted	Act/Estimated	Proposed	Proposed
8000 Energy Project	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ 400,000	\$ 16,200
7530 Capital Outlay	\$ -	\$ 1,570	\$ 1,570	\$ -	\$ 101,302	\$ 101,302	\$ 16,200
<b>TOTAL CAPITAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,570</b>	<b>\$ 400,000</b>	<b>\$ 501,302</b>	<b>\$ 501,302</b>	<b>\$ 16,200</b>

# MAINTENANCE RESERVE FUND

TAXES	2015-2016 Actual	2016-2017 Actual	2017-18 Adopted	2017-18 Act/Estimated	2018-19 Proposed
Beginning Fund Balance	(30,295)	(22,903)	(43,557)	(43,557)	6,443
Interfund Transfers In	25,000	-	50,000	50,000	50,000
<b>TOTALS</b>	<b>(5,295)</b>	<b>(22,903)</b>	<b>6,443</b>	<b>6,443</b>	<b>56,443</b>

Capital Outlay	2015-2016 Actual- Estimate	2016-2017 Budgeted	2017-18 Adopted	2017-18 Adopted	2018-19 Proposed
Materials and Services	-	-	-	-	-
Capital Outlay	17,608	20,654	-	-	-
Contingency	-	-	-	-	-
Unappropriated Ending Balance,	(22,903)	(43,557)	6,443	6,443	56,443
<b>TOTALS</b>	<b>(5,295)</b>	<b>(22,903)</b>	<b>6,443</b>	<b>6,443</b>	<b>56,443</b>

# DEBT SERVICE FUND

	2014-15	2015-16	2016-17	2017-18	2017-18	2017-18	2018-19
	Actual	Actual	Actual	Adopted	Act/Estimated	Proposed	Proposed
Beginning Fund Balance	\$ 97,535	\$ 92,190	\$ 118,674	\$ 113,977	\$ 113,977	\$ 113,977	\$ 68,977

## PROPERTY TAX RECEIPTS

Bond Premium		\$ 6,061,778					
Current Year Taxes	\$ 611,823	\$ 685,865	\$ 600,651	\$ 575,000	\$ 575,000	\$ 575,000	\$ 636,000
Prior Year Taxes	\$ 28,543			\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Interest Income	\$ 1,963	\$ 3,417	\$ 3,081	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
<b>TOTAL PROPERTY TAXES</b>	<b>\$ 642,329</b>	<b>\$ 6,751,060</b>	<b>\$ 603,732</b>	<b>\$ 591,000</b>	<b>\$ 591,000</b>	<b>\$ 591,000</b>	<b>\$ 652,000</b>

## OBLIGATION BOND

Interest Payable - December	\$ 148,837	\$ 63,737	\$ 96,715	\$ 90,500	\$ 90,500	\$ 90,500	\$ 83,675
Interest Payable June	\$ 148,837	\$ 104,150	\$ 96,714	\$ 90,500	\$ 90,500	\$ 90,500	\$ 83,675
Principal Payable June	\$ 350,000	\$ 495,000	\$ 415,000	\$ 455,000	\$ 455,000	\$ 455,000	\$ 485,000
Bond Principal Paid		\$ 6,061,689					
<b>TOTALS</b>	<b>\$ 647,674</b>	<b>\$ 6,724,576</b>	<b>\$ 608,429</b>	<b>\$ 636,000</b>	<b>\$ 636,000</b>	<b>\$ 636,000</b>	<b>\$ 652,350</b>

Ending Fund Balance	\$ 92,190	\$ 118,674	\$ 113,977	\$ 68,977	\$ 68,977	\$ 68,977	\$ 68,627
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# SPECIAL PAYMENTS

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Adopted	2017-18 Act/Estimated	2018-19 Proposed
<b>OBLIGATION BOND</b>						
Principal Payable-July				\$ 53,401	\$ 53,401	\$ 12,566
Interest Payable -July				\$ 6,354	\$ 6,354	\$ 5,900
Principal Payable - Jan				\$ 12,348	\$ 12,348	\$ 12,788
Interest Payable - Jan				\$ 6,117	\$ 6,117	\$ 5,678
<b>TOTALS</b>	\$ -	\$ -	\$ -	\$ 78,220	\$ 78,220	\$ 36,931

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Adopted	2017-18 Act/Estimated	2018-19 Proposed
<b>BATHROOM LOAN</b>						
Monthly Payment						\$ 40,000
<b>TOTALS</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000

<b>TOTAL SPECIAL PAYMENT</b>	\$ -	\$ -	\$ -	\$ 78,220	\$ 78,220	\$ 76,931
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# Appendix A

**Administration  
Kids Club MOU - 5830**

	Payroll	Taxes	Total
Executive Director	\$ 22,000	\$ 3,740	\$ 25,740
Administrative Assistant	\$ 12,750	\$ 2,168	\$ 14,918
Community Relations	\$ 10,625	\$ 1,806	\$ 12,431
<b>Total</b>	<b>\$ 45,375</b>	<b>\$ 7,714</b>	<b>\$ 53,089</b>

MOU allowance from Kid's Club	\$ 60,004
MAC Allocated Payroll & Taxes	\$ 53,089
Unappropriated balance available	\$ 6,915

25% of labor for above individuals provided to Kid's Club. Per Memorandum of Understanding, Kid's Club will reimburse this amount to MAC

## Appendix B

<b>Administration</b>		
<b>Contractual Services - 7420</b>		
	<b>2017-18</b>	<b>2018-19</b>
Computer Work	\$ 2,000	\$ 2,001
<b>Total</b>	<b>\$ 2,000</b>	<b>\$ 2,001</b>

<b>Recreation</b>		
<b>Contractual Services - 7420</b>		
	<b>2017-18</b>	<b>2018-19</b>
Water Polo Coach	\$ 4,600	\$ 4,600
MST Assistant Coach	\$ 12,000	\$ 12,000
Volleyball Coaching	\$ 2,500	\$ 2,500
Open Gym	\$ 750	\$ 1,000
Class Instructors	\$ 5,850	\$ 6,000
<b>Total</b>	<b>\$ 25,700</b>	<b>\$ 26,100</b>

<b>Facility</b>		
<b>Contractual Services - 7420</b>		
	<b>2017-18</b>	<b>2018-19</b>
ClimATech	\$ 3,045	\$ 3,100
Terminix	\$ 280	\$ 300
Securecom	\$ 456	\$ 500
Electricians	\$ 1,800	\$ 2,000
Best Cleaners	\$ 909	\$ 1,000
Fire Extinguishers	\$ 150	\$ 150
Party Room Door	\$ 1,000	\$ 500
<b>Total</b>	<b>\$ 7,640</b>	<b>\$ 7,550</b>

# Appendix C

## Capital Outlay 7530

	2017-18	2018-19
Bleacher Rails	\$ 1,400	\$ 1,200
Boilers	\$ 67,875	\$ 5,000
Security Cameras	\$ 1,480	\$ 10,000
Swim Suit Dryer	\$ 1,895	
Starting Blocks	\$ 22,613	
Chlorine Puck System	\$ 5,000	
Computers	\$ 1,039	
<b>Total</b>	<b>\$ 101,302</b>	<b>\$ 16,200</b>
Computer		
Pump		
Unexpected		
<b>Total</b>		

# Appendix D

		Resources	
		Recreation Leagues - 5760	
		2017-18	2018-19
5307	Adult Basketball	\$ 2,800	\$ 3,136
5308	Adult Softball	\$ -	\$ -
5309	Adult Soccer	\$ -	\$ -
5312	Adult Dodgeball	\$ -	\$ -
5341	Youth Soccer	\$ 2,850	\$ 3,192
5342	Youth Football	\$ 5,975	\$ 6,692
5343	Youth Basketball	\$ 3,874	\$ 4,339
5344	Youth Volleyball	\$ 4,455	\$ 4,990
5345	Race Series	\$ 1,100	\$ 1,232
5346	Youth Softball	\$ -	\$ -
5347	Youth Tackle Football - Madras	\$ 10,504	\$ 11,764
5348	Youth Tackle Football - Culver	\$ -	\$ -
5349	Youth Tackle Football - W.S.	\$ -	\$ -
5350	Open Gyms	\$ 3,442	\$ 3,855
	<b>Total</b>	<b>\$ 35,000</b>	<b>\$ 39,200</b>

\*All prices up 12% as of March 1, 2018

# Appendix E

**A** Use this notice if public comment will be taken at this meeting.

## NOTICE OF BUDGET COMMITTEE MEETING

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

discuss the budget for the fiscal year July 1, 2018 to June 30, 2019, will be held at Madras Aquatic Center  
(Location)

1195 SE Kemper Way, Madras The meeting will take place on April 23, 2018 at 5:30  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 9, 2018 at Madras Aquatic Center  
(Date) (Location)

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