



Adopted Budget

Molalla Aquatic District

Fiscal Year 2024/25



Molalla Aquatic District|432 Frances St. Molalla, OR 97038|503-759-7665

Who We Are

M.A.D. Vision Statement:

To have a strong community through recreation, safety and pride.


M.A.D. Mission:

To operate the Molalla Aquatic Center, at the highest level of excellence, with a commitment to provide affordable and accessible recreational, fitness, competition, and educational services for people of all ages, abilities, and cultures.

About the District

The Molalla Aquatic District was established in 2017 and is a special district funded primarily by property taxes and program fees. Its service area aligns with the school district boundaries of the Molalla River School District. The Molalla Aquatic District operates an aquatic facility that provides programming for individuals of all ages, including lap swim, family swim, water fitness, and swimming lessons.





Molalla Aquatic District

2024/25 FY Budget Committee

Board of Directors

Hendy Appleton
Paula Beck
Claire Ferlan
Rick Gano
Neal Lucht

Public Members

Sue Gee
Angie Hill
Nancy Kylo
Pam Lucht
Stacy Ogilvie

M.A.D. Staff

Landon Bright, Superintendent
Julie Harris, Administrative Coordinator
Jayme Logan, Recording Secretary





Budget Message

I am pleased to present the Molalla Aquatic District's 2024/25 Fiscal Year (FY) budget message. This budget is based on the previous two years of actual fiscal history and projections from the current 2023/24 FY. I hereby submit the proposed 2024/25 FY annual budget as required by ORS 294.331.

Budget Priorities:

The proposed 2024/25 FY budget is designed to maintain the goals and priorities set forth by the Board of Directors, while also allowing for continued growth and exploration of new opportunities. Overall, the proposed budget aims to continue to focus on what the District has historically done best, which includes consistency in staffing, program offerings, patron services, and affordable recreational opportunities. Priorities in this budget include the following:

- To ensure the long-term financial stability of the District.
- Continued growth of program offerings, while maintaining a safe and consistent experience for our patrons.
- Retention of existing staff, both in order to maintain current program levels and allow for additional program development.
- Acquisition of adjacent land parcels to allow for long-term growth opportunities.

Highlights of new investments, transfers, and reductions:

- \$100,000 towards the purchase of adjacent property parcels, in addition to an estimated \$70,000 in yearly Principal and Interest towards debt service.
- An increase in Lifeguard Wages to reflect a rise in programs and services offered by the District.
- Reduction in Capital Outlay and Future Expenditure to reflect an increase in Total Personnel Services.
- Increase in Water & Sewer to reflect City billing changes.
- Reduction of Available Cash on Hand due to previous facility expenditures.

General Fund Resources and Appropriations

You will find that the proposed amount to fund the FY 2024/25 General Fund budget is 1,414,915. This marks a 10% decrease from the 2024/25 FY budget. This change is attributable to a decrease in the Available Cash on Hand.

General Fund Resources

Property Tax Revenue

Expected Property Tax to be Received is \$639,915. Thus marks a roughly \$20,000 increase from the previous FY budget.

Programs & Registrations

Programs were up across the board for 23-24 FY and have been reflected in this budget. This category includes general admissions, facility rentals, swimming lessons and various organizational events and programming. We are expecting continued growth in this sector, with all of our programs seeing increases in enrollment and participation in the current FY.

General Admissions, which includes daily and monthly passes, has seen an uptick. The 24/25 FY budget is an increase over the previous year due to the continued success of the programs. Likewise, Private Facility Rentals have also seen an increase in popularity resulting in an 80% increase.

Both Learn to Swim and Private Swimming lessons have seen increased enrollment. Those projections have also been increased for the next FY budget, with increases of 21% and 42%.

General Fund Expenditures

Personnel Services

Overall increase due to adjusted lifeguard wages, which stems from increased programming and reflects historical trends of part-time staff members. This FY budget reflects a 20% increase from last FY budget, but should provide us with an accurate portrayal of staffing costs. The budget assumes a 3-5 % increase in salaries, for both full-time and part-time staff.

Material and Services

The total combined materials and services portion of the budget is \$344,700 and represents an increase of 11% from last year's adopted budget. These expenses make up our building and pool maintenance, chemical supplies, janitorial, office supplies, utilities, and staff education and training among several other smaller categories.

The main change from the previous budget cycle is the Water/Sewer. The budget for that line item has increased \$13,000 due to rate increases. Janitorial & Safety has also increased, due to increased programs and events.

Capital Outlay

Capital Outlay includes \$112,000 for the pool plaster project. It was originally budgeted for last FY, but has been moved to the current FY. The accepted bid came in at \$92,000, with potential add ons increasing the total to closer to \$100,000.

Special Payments

This includes \$100,000 that will be applied to the purchase price of the land parcels once the transaction is executed.

Debt Service

The fiscal total for Principal and Interest for our 10-year note for the property purchase is estimated to be \$70,000. This includes a principal payment of \$40,000 and two interest payments estimated at \$15,000 each per FY.

Contingency

The requested capital improvements will address repairs and upgrades to our facility. However, there remains the possibility of unanticipated financial needs. Total contingencies are \$95,000.

Unappropriated Ending Fund Balance and Reserve for Future Expenditure

The total of the Ending Fund Balance is \$40,000.

District Challenges

The most significant issue facing the District is the reduction of Available Cash on Hand. In comparison to last year, the Available Cash on Hand has been reduced by 42%. The recent inflationary period in conjunction with much needed, but high-cost facility projects has led to this decrease. The challenge will be to stabilize or increase the Available Cash on Hand,

while also addressing additional long-term facility projects including the pool plaster project, the land purchase and unforeseen facility needs. Compounding this issue has been a rise in personnel costs, mainly due to increased programming. Although the additional programming has led to an increase in revenue, the District will need to continue to examine programs to ensure that they are financially viable in the wake of lower Available Cash on Hand.

Summary

As the Superintendent, I am excited to enter my first full fiscal year of working for such an incredible organization that directly benefits the lives of our patrons. I am hopeful that with the consistency in leadership, support of the Molalla Aquatic District Board of Directors, and continued support from the community, the 2024/25 FY will lead to the ongoing success of our organization.

In closing, I want to thank our talented staff, including Julie Harris and Jayme Logan, who have done an outstanding job assisting me in the budget process. I also greatly appreciate the entire staff, who have worked tirelessly in the recent months to ensure a seamless transition in leadership.

Sincerely,

Landon Bright
Superintendent
Molalla Aquatic District

**FORM
LB-20**

**RESOURCES
General Fund**

MOLALLA AQUATIC DISTRICT

	Historical Data				RESOURCE DESCRIPTION	JUL 23	Budget For Next Year 2024-25			
	Actual		Adopted Budget This Year 2023-24				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23								
1	550,000	800,000	700,000	1	Available Cash on Hand* (Cash Basis)	700,000	400,000	400,000	400,000	1
2	10,000	10,000	10,000	2	Previously Levied Taxes Estimated To Be Received		10,000	10,000	10,000	2
3	607,043	634,613	618,187	3	Taxes Estimated To Be Received		639,915	639,915	639,915	3
4	80,259	121,017	50,000	4	Admission Fees	4,167	124,000	124,000	124,000	4
5	- 0	9,923	10,000	5	Party Room Rental	833	10,000	10,000	10,000	5
6	18,025	18,801	10,000	6	Private Facility Rental	833	18,000	18,000	18,000	6
7	560	960	500	7	Red Cross Training Courses	42	500	500	500	7
8	71,973	110,280	70,000	8	Learn to Swim Program	5,833	85,000	85,000	85,000	8
9	10,985	8,973	7,000	9	Private Lesson Program	583	10,000	10,000	10,000	9
10	1,399	6,660	5,000	10	Concessions	417	5,500	5,500	5,500	10
11	5,100	11,149	5,000	11	Donations / Grants / Awards	5,000	5,000	5,000	5,000	11
12	4,825	26,383	5,000	12	Local Government Investement Pool Dividend	417	10,000	10,000	10,000	12
13	33,635	97,605	80,000	13	Before & After School Program	6,667	85,000	85,000	85,000	13
14	936	3,825	5,000	14	Camps & Clinics	417	5,000	5,000	5,000	14
15	707	7,092	10,000	15	Special Events	833	7,000	7,000	7,000	15
16				16						16
17				17						17
18				18						18
19				19						19
20				20						20
21				21						21
22				22						22
23				23						23
24				24						24
25				25						25
26				26						26
27	1,395,447	1,867,281	1,585,687	27	TOTAL RESOURCES	726,042	1,414,915	1,414,915	1,414,915	27

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

REQUIREMENTS SUMMARY

FORM
LB-30

General Fund

MOLALLA AQUATIC DISTRICT

	Historical Data			REQUIREMENTS FOR ADMINISTRATION	Budget For Next Year 2024-25			
	Actual Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget This Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				PRESONNEL SERVICES				1
2	74,625	76,865	79,170	Executive Director Salary	90,228	90,228	90,228	2
3	2,239	2,306	2,375	Retirement - MAD Contribution	2,700	2,700	2,700	3
4	7,200	8,000	8,000	Health Insurance	20,400	20,400	20,400	4
5	-	-	45,000	Administrative Coordinator Salary	47,700	47,700	47,700	5
6	-	-	1,350	Retirement - MAD Contribution	1,500	1,500	1,500	6
7	-	-	8,000	Health Insurance	-	-	-	7
8	68,536	69,615	84,695	8 PT Receptionists / Admins	85,500	85,500	85,500	8
9	13,443	32,301	58,117	4 PT Shift Supervisors	50,000	50,000	50,000	9
10	32,879	38,958	48,011	8 PT Water Safety Instructors	50,000	50,000	50,000	10
11	148,442	214,723	87,355	10 PT Lifeguards	159,387	159,387	159,387	11
12	2,402	58,571	46,265	15 PT Kids Club	65,300	65,300	65,300	12
13	11,003	12,139	22,478	Water Fitness Instructors	20,500	20,500	20,500	13
14	34,338	44,173	41,400	Payroll Taxes (FICA, etc)	50,000	50,000	50,000	14
15	8,500	10,000	10,000	Workman's Comp Insurance	10,000	10,000	10,000	15
16					-			16
17	403,607	567,651	542,216	TOTAL PERSONNEL SERVICES	653,215	653,215	653,215	17
18	10.74	11.04	12.00	Total Full Time Equivalent (FTE)	12.35	12.35	12.35	18
19				MATERIALS AND SERVICES				19
20	1,550	3,250	2,500	Professional Services / IT	2,500	2,500	2,500	20
21	9,435	10,238	12,000	Accounting & Legal	12,000	12,000	12,000	21
22	14,530	10,246	30,000	Bookkeeping / Payroll Services	30,000	30,000	30,000	22
23	18,044	29,094	30,000	Pool Equip Repair / Maintenance	30,000	30,000	30,000	23
24	6,645	7,908	12,000	Grounds / Landscaping	13,000	13,000	13,000	24
25	1,667	2,153	3,600	Security System	3,600	3,600	3,600	25
26	2,340	2,062	3,000	Phone / Internet	3,000	3,000	3,000	26
27	18,009	18,366	32,000	Natural Gas Fees	35,000	35,000	35,000	27
28	42,220	47,444	48,000	Electricity	48,000	48,000	48,000	28
29	10,837	20,174	17,000	Water / Sewer	30,000	30,000	30,000	29
30	1,964	1,964	2,500	Garbage / Recycle	2,500	2,500	2,500	30
31	8,326	11,397	10,000	Pool Chemicals	11,000	11,000	11,000	31
32	666	7,182	750	Small Tools / Equipment	1,500	1,500	1,500	32
33	5,583	9,844	9,000	Office & Computer Supplies	9,000	9,000	9,000	33
34	2,164	3,874	2,000	Office Equipment Lease - Copier	2,500	2,500	2,500	34
35	11,426	10,190	8,000	Janitorial & Safety Supplies	13,000	13,000	13,000	35
36	230	390	1,000	Meals & Events	1,000	1,000	1,000	36
37	5,785	7,919	6,000	Travel / Training	7,000	7,000	7,000	37
38	1,464	3,006	2,000	Advertising / Marketing	4,000	4,000	4,000	38
39	1,266	12,580	5,000	Special Events	6,000	6,000	6,000	39
40	500	-	2,000	Uniforms	2,000	2,000	2,000	40
41	10,873	12,625	13,000	Liability Insurance (Auto, Fire, etc)	13,000	13,000	13,000	41
42	2,796	4,658	1,000	Licenses, Titles, Registrations	3,000	3,000	3,000	42
43	10,486	12,465	11,000	Software Licenses & Support	13,000	13,000	13,000	43
44	1,477	1,700	1,000	Dues, Fees, Registrations	2,000	2,000	2,000	44
45	61	173	100	Bank Charges	100	100	100	45
46	2,463	6,173	6,000	Credit Card Usage Fees	7,000	7,000	7,000	46
47	30,936	23,198	30,000	Building Repair & Maintenance	30,000	30,000	30,000	47
48		8,290	8,000	Program Supplies (Kids Club, Concessions, Etc)	10,000	10,000	10,000	48
49								49
50	223,743	288,563	308,450	TOTAL MATERIALS AND SERVICES	344,700	344,700	344,700	50
51				CAPITAL OUTLAY				51
52	56,000		-	UV Upgrades + Pool Blankets	-	-	-	52
53	50,000	50,000	60,000	Water Heater Upgrade	-	-	-	53
54	25,000	25,000		Main Drain Valve Repair	-	-	-	54
55			150,000	Plaster Pool	112,000	112,000	112,000	55
56						-		56
57	131,000	75,000	210,000	TOTAL CAPITAL OUTLAY	112,000	112,000	112,000	57
58				SPECIAL PAYMENTS				58
59				Down Payment	100,000	100,000	100,000	59
60				TOTAL SPECIAL PAYMENTS	100,000	100,000	100,000	60
61				DEBT SERVICE				61
62				Land Purchase Principal and Interest	70,000	70,000	70,000	62
63				TOTAL DEBT SERVICE	70,000	70,000	70,000	63
64				CONTINGENCY				64
65	19,299	21,249	200,000	Contingency	85,000	95,000	95,000	65
66			-		-	-	-	66
67			-		-	-	-	67
68	19,299	21,249	200,000	TOTAL CONTINGENCY	85,000	95,000	95,000	68
69				UNAPPROPRIATED ENDING FUND BALANCE				69
70	43,652	38,316	75,021	Unappropriated Ending Fund Balance	40,000	40,000	40,000	70
71		-	-		-	-	-	71
72			-		-	-	-	72
75	43,652	38,316	75,021	TOTAL UNAPPROPRIATED ENDING FUND BALANCE	40,000	40,000	40,000	75
76				RESERVE FOR FUTURE EXPENDITURE				76
77	200,000	100,000	150,000	Reserve for Future Expenditure	10,000	-	-	77
78		500,000	100,000	Dectron Replacement	-	-	-	78
79			-		-	-	-	79
80	200,000	600,000	250,000	TOTAL FUTURE EXPENDITURE	10,000	-	-	80
81								81
82	1,021,301	1,590,779	1,585,687	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,414,915	1,414,915	1,414,915	82

FORM LB-1	NOTICE OF BUDGET HEARING		
A public meeting of the Molalla Aquatic District will be held on June 27, 2023 at 7:00 pm virtually and in person at The Molalla Aquatic Center, 432 Frances St, Molalla, Oregon. Please refer to our website for directions on how to attend this meeting. The purpose of this meeting is to adopt the budget for the fiscal year beginning July 1, 2023 as approved by the Molalla Aquatic District Budget Committee. A summary of the budget is presented below. A copy of the budget may be obtained by requesting a copy mailed to you or online at www.molallaaquaticcenter.com . This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year. If different, the major changes and their effect on the budget are:			
Contact: Landon Bright	Telephone: 503-759-7665	Email: frontdesk@molallaaquaticcenter.com	
FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount	Adopted Budget	Approved Budget
	2023-23	This Year 2023-24	Next Year 2024-25
Beginning Fund Balance/Net Working Capital	800,000	700,000	400,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	224,000	262,500	370,000
Federal, State and all Other Grants, Gifts, Allocations and Donations	5,000	5,000	5,000
Revenue from Bonds and Other Debt	0	0	
Interfund Transfers / Internal Service Reimbursements	0	0	
All Other Resources Except Current Year Property Taxes	0	0	
Current Year Property Taxes Estimated to be Received	591,808	618,187	639,915
Total Resources	1,620,808	1,585,687	1,414,915
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	460,426	542,216	653,215
Materials and Services	279,450	308,450	344,700
Capital Outlay	75,000	210,000	112,000
Debt Service	0	0	70,000
Interfund Transfers	0	0	0
Contingencies	150,000	200,000	85,000
Special Payments	0	0	100,000
Unappropriated Ending Balance and Reserved for Future Expenditure	655,932	325,021	50,000
Total Requirements	1,620,808	1,585,687	1,414,915
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program			
FTE for that unit or program			
Administration	814,876	1,060,666	1,109,915
FTE	10.99	12.00	12.35
Not Allocated to an Organizational Unit or Program	805,932	525,021	305,000
FTE	0	0	0
Total Requirements	1,620,808	1,585,687	1,414,915
Total FTE	10.99	12.00	12.35
STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *			
The Molalla Aquatic Center is entering its eighth fiscal year. This budget was created with a conservative approach to estimating revenue and conserving resources. Changes are minor and are reflected in line item detail in the budget document.			
PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
	2021-22	This Year 2022-23	Next Year 2023-24
Permanent Rate Levy (rate limit \$0.29 per \$1,000)	\$0.29	\$0.29	\$0.29
Local Option Levy	0	0	0
Levy For General Obligation Bonds	0	0	0
STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding	Estimated Debt Authorized, But	
	on July 1.	Not Incurred on July 1	
General Obligation Bonds	\$0	\$0	
Other Bonds	\$0	\$0	
Other Borrowings	\$0	\$70,000	
Total	\$0	\$70,000	
150-504-073-2 (Rev. 02-14)			



PO Box 22109 Portland, OR 97269-2169
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Clackamas, ss I,
Kristine Humphries, being first duly sworn,
depose and say that I am the Principal Clerk
of the Molalla Herald/Pioneer, a newspaper
of general circulation, published in Clack-
amas County, Oregon, as defined by ORS
193.010 and 193.020, that

Ad#: 321661

Owner: Molalla Aquatic District

Description: NOTICE OF PUBLIC MEETING

A copy of which is hereto annexed, was
published in the entire issue of said
newspaper for 1 week(s) in the
following issue:

05/01/2024

Kristine Humphries (Principal Clerk)

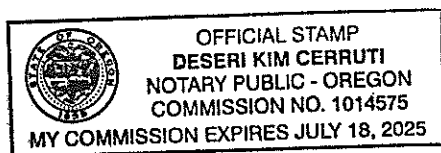
Subscribed and sworn to before me this
05/01/2024

NOTARY PUBLIC FOR OREGON

Acct #: 132826

Attn:

MOLALLA AQUATIC DISTRICT
PO BOX 1308
MOLALLA, OR 97038



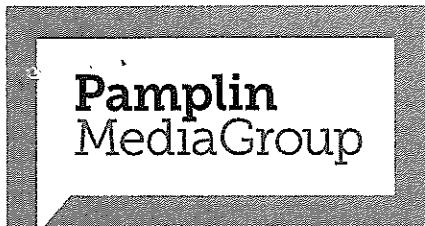
SEE EXHIBIT A

EXHIBIT A

NOTICE OF PUBLIC MEETING

A public meeting of the Budget Committee of the Molalla Aquatic District to discuss the budget for the fiscal year July 1, 2024 to June 30, 2025. This meeting will take place on Tuesday, May 28, 2024 at 7:00pm at the Molalla Aquatic Center, 432 Frances Street, Molalla, Oregon. The purpose of this meeting is to receive the budget message and to receive public comment on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Pursuant with Executive Order 20-16, public comment will take place via phone or video. The Molalla Aquatic District will provide sufficient arrangements in advance of the meeting to any interested public who wish to comment. 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 online at the Molalla Public Library, 201 E. 5th Street, Molalla, Oregon or at the Molalla Aquatic Center, 432 Frances Street, Molalla, Oregon on or after May 14, 2024. <https://molallaaquaticcenter.com>
Published May 1, 2024.

MOP321661



PO Box 22109 Portland, OR 97269-2169
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Clackamas, ss I, Kristine Humphries, being first duly sworn, depose and say that I am the Principal Clerk of the Molalla Herald/Pioneer, a newspaper of general circulation, published in Clackamas County, Oregon, as defined by ORS 193.010 and 193.020, that

Ad#: 330583

Owner: Molalla Aquatic District

Description: NOTICE OF BUDGET HEARING

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue:

06/12/2024

A handwritten signature in black ink, appearing to read 'Kristine Humphries'.

Kristine Humphries (Principal Clerk)

Subscribed and sworn to before me this 06/12/2024.

A handwritten signature in black ink, appearing to read 'Deseri Kim Cerruti'.

NOTARY PUBLIC FOR OREGON

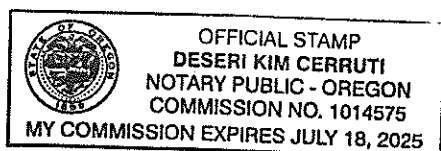
Acct #: 132826

Attn:

MOLALLA AQUATIC DISTRICT

PO BOX 1308

MOLALLA, OR 97038



SEE EXHIBIT A

EXHIBIT A

NOTICE OF BUDGET HEARING

FORM LB-1

A public meeting of the Molalla Aquatic District will be held on June 25, 2024 at 6:30 pm virtually and in person at The Molalla Aquatic Center, 432 Frances St. Molalla, Oregon. Please refer to our website for directions on how to attend this meeting. The purpose of this meeting is to adopt the budget for the fiscal year beginning July 1, 2024 as approved by the Molalla Aquatic District Budget Committee. A summary of the budget is presented below. A copy of the budget may be obtained by requesting a copy mailed to you or online at www.molallaaquaticcenter.com. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year. If different, the major changes and their effect on the budget are:

Contact: Landon Bright Telephone: 503-759-7666 Email: lbright@molallaaquaticcenter.com

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2023-23	Adopted Budget This Year 2023-24	Approved Budget Next Year 2024-25
Beginning Fund Balance/Net Working Capital	800,000	700,000	400,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	224,000	262,500	370,000
Federal, State and all Other Grants, Gifts, Allocations and Donations	5,000	5,000	5,000
Revenue from Bonds and Other Debt	0	0	
Interfund Transfers / Internal Service Reimbursements	0	0	
All Other Resources Except Current Year Property Taxes	0	0	
Current Year Property Taxes Estimated to be Received	591,808	618,187	639,915
Total Resources	1,620,808	1,585,687	1,414,915

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	460,426	542,216	653,215
Materials and Services	279,450	308,450	344,700
Capital Outlay	75,000	210,000	112,000
Debt Service	0	0	70,000
Interfund Transfers	0	0	0
Contingencies	150,000	200,000	95,000
Special Payments	0	0	100,000
Unappropriated Ending Balance and Reserved for Future Expenditure	555,932	325,021	40,000
Total Requirements	1,620,808	1,585,687	1,414,915

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program			
FTE for that unit or program			
Administration	814,876	1,060,666	1,109,915
FTE	10.99	12.00	12.35
Not Allocated to an Organizational Unit or Program	805,932	525,021	305,000
FTE	0	0	0
Total Requirements	1,620,808	1,585,687	1,414,915
Total FTE	10.99	12.00	12.35

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *	
The Molalla Aquatic Center is entering its eighth fiscal year. This budget was created with a conservative approach to estimating revenue and conserving resources. Changes are minor and are reflected in line item detail in the budget document.	

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2021-22	Rate or Amount Imposed This Year 2022-23	Rate or Amount Approved Next Year 2023-24
Permanent Rate Levy (rate limit: 50.29 per \$1,000)	\$0.29	\$0.29	\$0.29
Local Option Levy	0	0	0
Levy For General Obligation Bonds	0	0	0

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$0	\$520,000
Other Borrowings	\$0	\$0
Total	\$0	\$520,000

Notice of Property Tax and Certification of Intent to Impose a
Tax, Fee, Assessment or Charge on Property

To assessor of Clackamas County

FORM OR-LB-50
2024-2025

Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

☐ Check here if this is
an amended form.

The Molalla Aquatic District has the responsibility and authority to place the following property tax, fee, charge or assessment
on the tax roll of Clackamas County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>PO BOX 1308</u>	<u>Molalla</u>	<u>OR</u>	<u>97038</u>	<u>7/2/2024</u>
Mailing Address of District	City	State	ZIP code	Date
<u>Landon Bright</u>	<u>Superintendent</u>	<u>503-759-7665</u>	<u>landon@molallaaquaticcenter.com</u>	
Contact Person	Title	Daytime Telephone	Contact Person E-Mail	

CERTIFICATION - You must check one box if your district is subject to Local Budget Law.

- ☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

PART I: TAXES TO BE IMPOSED		Subject to General Government Limits		Excluded from <u>Measure 5 Limits</u> Dollar Amount of Bond Levy
		Rate -or- Dollar Amount		
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . .	1	0.29		
2. Local option operating tax	2			
3. Local option capital project tax	3			
4. City of Portland Levy for pension and disability obligations	4			
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.			
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.			
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.	0		

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	0.29
7. Election date when your new district received voter approval for your permanent rate limit	7	5/16/2017
8. Estimated permanent rate limit for newly merged/consolidated district	8	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes,
attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1			
2			

*If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

**The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.

RESOLUTION No. 24-04

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Molalla Aquatic District hereby adopts the budget for fiscal year 2024-2025 in the total amount of \$1,414,915.* This budget is now on file at the Molalla Aquatic Center, 432 Frances Street in Molalla, Oregon.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2024, for the following purposes:

<u>General Fund</u>	
<u>Personnel Services</u>	653,215
<u>Materials & Services</u>	344,700
<u>Capital Outlay</u>	112,000
<u>Debt Service</u>	70,000
<u>Special Payments</u>	100,000
<u>Contingency</u>	95,000
Total.....	1,374,915

Not Allocated to Organizational Unit or Program:

Total.....	40,000
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Total	\$1,414,915
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Total APPROPRIATIONS, All Funds . . .	1,374,915
Total Unappropriated and Reserve Amounts, All Funds . . .	40,000

TOTAL ADOPTED BUDGET . . . \$1,414,915 *
(*amounts with asterisks must match)

IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2024-2025:

(1) At the rate of \$0.29 per \$1000 of assessed value for permanent rate tax;

CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

Subject to the General Government Limitation

Permanent Rate Tax: \$ 0.29/\$1,000

The above resolution statements were approved and declared adopted on June 25, 2024.

X Paula Beck
Signature, President

Attested By:

X [Signature]
Signature, Secretary