



Proposed 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 \$85,000.

Unappropriated Ending Fund Balance and Reserve for Future Expenditure

The total of the Ending Fund Balance is \$40,000. Reserve funds have been designated at \$10,000. The reserve funds have not been designated towards any specific project.

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	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)	400,000			1
2	10,000	10,000	10,000	2	Previously Levied Taxes Estimated To Be Received	10,000			2
3	562,845	591,808	618,187	3	Taxes Estimated To Be Received	639,915			3
4	40,000	50,000	50,000	4	Admission Fees	124,000			4
5	2,500	2,500	10,000	5	Party Room Rental	10,000			5
6	5,000	5,000	10,000	6	Private Facility Rental	18,000			6
7	1,000	500	500	7	Red Cross Training Courses	500			7
8	12,000	12,000	70,000	8	Learn to Swim Program	85,000			8
9	6,000	7,000	7,000	9	Private Lesson Program	10,000			9
10	2,000	2,000	5,000	10	Concessions	5,500			10
11	5,000	5,000	5,000	11	Donations / Grants / Awards	5,000			11
12	5,000	5,000	5,000	12	Local Government Investment Pool Dividend	10,000			12
13	-	70,000	80,000	13	Before & After School Program	85,000			13
14	-	50,000	5,000	14	Camps & Clinics	5,000			14
15	-	10,000	10,000	15	Special Events	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	1,201,345	1,620,808	1,585,687	27	TOTAL RESOURCES	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		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023	This Year 2023-24					
1				PRESONNEL SERVICES				1
2	74,625	76,865	79,170	Executive Director Salary	90,228			2
3	2,239	2,306	2,375	Retirement - MAD Contribution	2,700			3
4	7,200	8,000	8,000	Health Insurance	20,400			4
5	-	-	45,000	Administrative Coordinator Salary	47,700			5
6	-	-	1,350	Retirement - MAD Contribution	1,500			6
7	-	-	8,000	Health Insurance	-			7
8	70,146	74,147	84,695	8 PT Receptionists / Admins	85,500			8
9	60,003	59,390	58,117	4 PT Shift Supervisors	50,000			9
10	48,011	48,011	48,011	8 PT Water Safety Instructors	50,000			10
11	87,355	87,355	87,355	10 PT Lifeguards	159,387			11
12		35,073	46,265	15 PT Kids Club	65,300			12
13	14,190	25,494	22,478	Water Fitness Instructors	20,500			13
14	36,024	41,400	41,400	Payroll Taxes (FICA, etc)	50,000			14
15	8,500	10,000	10,000	Workman's Comp Insurance	10,000			12
16					-			16
17	408,293	468,041	542,216	TOTAL PERSONNEL SERVICES	653,215	-	-	17
18	10.74	11.04	12.00	Total Full Time Equivalent (FTE)	12.35			18
19				MATERIALS AND SERVICES				19
20	2,000	2,500	2,500	Professional Services / IT	2,500			20
21	10,000	12,000	12,000	Accounting & Legal	12,000			21
22	27,000	30,000	30,000	Bookkeeping / Payroll Services	30,000			22
23	25,000	25,000	30,000	Pool Equip Repair / Maintenance	30,000			23
24	10,000	12,000	12,000	Grounds / Landscaping	13,000			24
25	3,600	3,600	3,600	Security System	3,600			25
26	2,700	3,000	3,000	Phone / Internet	3,000			26
27	32,000	32,000	32,000	Natural Gas Fees	35,000			27
28	38,000	45,000	48,000	Electricity	48,000			28
29	14,500	14,500	17,000	Water / Sewer	30,000			29
30	2,000	2,000	2,500	Garbage / Recycle	2,500			30
31	9,000	9,000	10,000	Pool Chemicals	11,000			31

32	500	750	750		Small Tools / Equipment	1,500			32
33	6,000	6,000	9,000		Office & Computer Supplies	9,000			33
34	2,000	2,000	2,000		Office Equipment Lease - Copier	2,500			34
35	10,000	8,000	8,000		Janitorial & Safety Supplies	13,000			35
36	1,000	1,000	1,000		Meals & Events	1,000			36
37	5,000	8,000	6,000		Travel / Training	7,000			37
38	1,500	4,000	2,000		Advertising / Marketing	4,000			38
39	2,000	2,000	5,000		Special Events	6,000			39
40	500	2,000	2,000		Uniforms	2,000			40
41	11,000	13,000	13,000		Liability Insurance (Auto, Fire, etc)	13,000			41
42	1,000	1,000	1,000		Licenses, Titles, Registrations	3,000			42
43	10,000	12,000	11,000		Software Licenses & Support	13,000			43
44	1,000	1,000	1,000		Dues, Fees, Registrations	2,000			44
45	100	100	100		Bank Charges	100			45
46	2,000	3,000	6,000		Credit Card Usage Fees	7,000			46
47	25,000	30,000	30,000		Building Repair & Maintenance	30,000			47
48		5,000	8,000		Program Supplies (Kids Club, Concessions, Etc)	10,000			48
49									49
50	254,400	289,450	308,450		TOTAL MATERIALS AND SERVICES	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			55
56							-	-	56
57	131,000	75,000	210,000		TOTAL CAPITAL OUTLAY	112,000	-	-	57
58					SPECIAL PAYMENTS				58
59					Down Payment	100,000			59
60					TOTAL SPECIAL PAYMENTS	100,000			60
61					DEBT SERVICE				61
62					Land Purchase Principal and Interest	70,000			62
63					TOTAL DEBT SERVICE	70,000			63
64					CONTINGENCY				64
65	164,000	150,000	200,000		Contingency	85,000			65
66			-			-	-	-	66
67			-			-	-	-	67
68	164,000	150,000	200,000		TOTAL CONTINGENCY	85,000	-	-	68
69					UNAPPROPRIATED ENDING FUND BALANCE				69
70	43,652	38,316	75,021		Unappropriated Ending Fund Balance	40,000			70
71		-	-			-	-	-	71
72			-			-	-	-	72

75	43,652	38,316	75,021		TOTAL UNAPPROPRIATED ENDING FUND BALANCE	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	1,201,345	1,620,807	1,585,687		ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,414,915	-	-	82