

RESOLUTION 2024-05

A RESOLUTION APPROVING BUDGET ADJUSTMENTS FOR THE FY2023-24  
BUDGET PERIOD BEGINNING JULY 1, 2023

WHEREAS, in accordance with ORS 294.473, the proposed budget adjustment will provide for revenue and appropriation adjustments that were not anticipated when the FY2023-2024 Budget was developed and adopted; and

WHEREAS, a supplemental budget process and public hearing are not required because fund expenditures will be adjusted by less than 10%.

NOW THEREFORE BE IT RESOLVED by the Madras Aquatic Center & Recreation District Board of Directors that the following changes to the adopted FY2023-24 budget have been approved:

Madras Aquatic Center & Recreation District  
Summary of 11.29.23 2023 Proposed Adjusted Budget Changes

GENERAL FUND RESOURCES	Amended FY2023-24	Proposed Adj Budget FY2023-24	\$ Change	% Change
Prior year carryforward	\$ 44,577	\$ 44,577	\$ -	-
Property taxes	\$ 748,548	\$ 748,548	\$ -	0%
Charges for services	\$ 528,436	\$ 528,436	\$ -	-
Grants, donations and misc	\$ 238,750	\$ 238,750	\$ -	0%
Transfers from other funds	\$ 10,000	\$ 10,000	\$ -	-
TOTAL	<b>\$ 1,570,311</b>	<b>\$ 1,570,311</b>	\$ -	0%
<b>REQUIREMENTS</b>				
Programming	560,853	560,853	\$ -	0%
Facilities-Madras Aquatic Center	382,750	362,750	\$ (20,000)	-5%
Administration	363,941	363,941	\$ -	0%
Capital Outlay	100,000	123,000	\$ 23,000	23%
Debt Service	41,431	41,431	\$ -	-
Transfers to other funds	-	-	\$ -	-
Contingency	13,718	13,718	\$ -	-
TOTAL	<b>\$ 1,462,693</b>	<b>\$ 1,465,693</b>	\$ 3,000	0%
Unappropriated ending fund balance	\$ 107,618	\$ 104,618	\$ (3,000)	-3%
TOTAL BUDGET	<b>\$ 1,570,311</b>	<b>\$ 1,570,311</b>	\$ -	0%

Narrative description of the supplemental budget changes:

General Fund

- Adjusted capital expenditures to include budget authority to replace the domestic water heater that is near the end of its lifespan.

APPROVED by the Madras Aquatic Center Board of Directors this 29<sup>th</sup> day of November 2023.

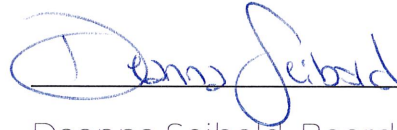
Ayes: 4

Nays: 0

Abstentions: 0

Absent: 1

Vacancies: 0



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Deanna Seibold, Board Chair

ATTEST:



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Courtney Snead, Executive Director

# MADRAS AQUATIC CENTER RECREATION DISTRICT

## FY2023-24 PROPOSED 09.27.23 AMENDED BUDGET GENERAL FUND SUMMARY

Acct No	Description	2018-19	2019-20	2020-21	2021-22	2022-23		2023-24		% change
		Actuals	Actuals	Actuals	Actuals	Adopted	Projected YE <i>rev 05.05.23</i>	Amended	Adjustment	
	Prior year carry forward	77,090	65,677	167,660	264,981	117,205	119,192	44,577	-	44,577
	Audit adjustment for prior year restatement	-	-	(26,174)	-	-	-	-	-	-
1-09998	<b>Total Prior year carry forward</b>	<b>77,090</b>	<b>65,677</b>	<b>141,486</b>	<b>264,981</b>	<b>117,205</b>	<b>119,192</b>	<b>44,577</b>	<b>-</b>	<b>44,577</b>
	Property Taxes									
1-10100	Current permanent rate property taxes	237,940	247,647	269,989	275,088	294,000	284,038	293,178	-	293,178
1-10200	Current local option lev taxes	349,225	367,651	410,910	414,915	438,900	427,757	440,958	-	440,958
1-10300	Prior year permanent rate property taxes	6,563	12,025	(5,685)	7,478	8,000	5,630	6,204	-	6,204
1-10400	Prior year local option lev taxes	5,723	7,370	17,978	11,249	10,000	8,037	8,207	-	8,207
	<b>Total Property Taxes</b>	<b>599,451</b>	<b>634,692</b>	<b>693,192</b>	<b>708,730</b>	<b>750,900</b>	<b>725,462</b>	<b>748,548</b>	<b>-</b>	<b>748,548</b>
	Intergovernmental revenue									
1-20010	School district IGA	30,000	30,000	30,000	30,000	-	-	-	-	-
	<b>Total Intergovernmental revenue</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Proceeds from borrowing									
1-30010	Line of credit borrowing (JASON months)	-	-	-	-	-	-	-	-	-
	<b>Total Proceeds from Borrowing</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Programs and Services revenue									
V/A in new	User fees and charges-Aquatics	204,939	104,292	-	-	-	-	-	-	-
V/A in new	User fees and charges-Recreation	38,753	31,513	-	-	-	-	-	-	-
V/A in new	Rentals/Merchandise/Concessions	35,500	27,213	-	-	-	-	-	-	-
1-41000	Memberships/Punch cards	60,000	42,017	29,479	72,126	65,000	63,851	54,000	-	54,000
1-42000	Partner programs	-	-	3,699	29,082	30,000	75,470	84,000	-	84,000
1-43000	Facility revenues	35,500	27,213	8,706	30,668	87,000	69,466	88,062	-	88,062
1-45000	User fees and registration	243,692	135,805	60,572	189,522	285,000	235,332	302,374	-	302,374
1-47000	Special events	-	-	1,485	-	-	-	-	-	-
	<b>Total Programs and Services revenue</b>	<b>339,192</b>	<b>205,035</b>	<b>103,940</b>	<b>321,398</b>	<b>467,000</b>	<b>444,119</b>	<b>528,436</b>	<b>-</b>	<b>528,436</b>
	Grants, Donations & Miscellaneous									
1-51000	Grants	-	144,821	278,414	12,502	294,068	205,112	188,000	-	188,000
1-52100	Donations	-	-	200	98,016	10,000	2,554	10,000	-	10,000
1-52200	Program sponsorships/advertising	-	-	5,430	4,850	25,000	17,820	30,000	-	30,000
1-52300	Scholarships	-	-	2,517	7,293	5,000	2,060	-	-	-
	Kids Club revenue	22,496	-	-	-	-	-	-	-	-
1-54000	Interest	2,732	2,078	3,067	2,139	2,000	3,593	3,000	-	3,000
1-55000	Miscellaneous revenue	-	32,615	(7,690)	7,447	10,000	10,638	7,750	-	7,750
	<b>Total Grants, Donations, &amp; Miscellaneous</b>	<b>25,228</b>	<b>179,514</b>	<b>281,937</b>	<b>132,247</b>	<b>346,068</b>	<b>241,777</b>	<b>238,750</b>	<b>-</b>	<b>238,750</b>
	Transfers from other Funds									
1-55103	Maintenance Reserve Fund	-	-	-	-	-	-	10,000	-	10,000
	<b>Total Proceeds from Borrowing</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>
	<b>Total Revenues</b>	<b>1,070,951</b>	<b>1,114,918</b>	<b>1,250,656</b>	<b>1,497,356</b>	<b>1,681,173</b>	<b>1,530,556</b>	<b>1,770,311</b>	<b>238,750</b>	<b>1,770,311</b>



# MADRAS AQUATIC CENTER RECREATION DISTRICT

## FY2023-24 PROPOSED 09.27.23 AMENDED BUDGET

### GENERAL FUND: MADRAS AQUATIC CENTER FACILITY

Acct No	Description	2018-19			2019-20			2020-21			2021-22			2022-23			2023-24			% change
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Original	Amended	Projected YE	Adopted	Adjustment	09.27.23 Amend				
	Personnel Services																			
1-62110	Regular salaries	32,226	42,098	33,093	39,815		99,017	99,017	88,766				55,000	-	55,000	0%				
1-62120	Temporary salaries	15,981		17,104												0%				
1-62130	Associated payroll expenses	3,510	4,427	3,574	3,950		9,902	9,902	8,144				4,000	-	4,000	0%				
1-62140	Employee health benefits	425	-	-	3,616		3,600	4,351				900	-	900	0%					
1-62150	Employee retirement benefits	-	-	8,091	302		3,765	3,765	3,593				1,600	-	1,600	0%				
1-62160	Workers compensation	-	1,020	-	746		750	750				500	-	500	0%					
	<b>Total Personnel Services</b>	<b>52,142</b>	<b>47,545</b>	<b>61,862</b>	<b>48,430</b>		<b>117,034</b>	<b>117,034</b>	<b>105,604</b>				<b>62,000</b>	-	<b>62,000</b>	0%				
	FTE	1.50	1.33	1.70	1.70		2.00	2.00				0.90	-	0.90		0%				
	Materials & Services																			
1-72002	Contractual services	5,982	6,185	31,608	13,149		15,000	15,000	17,859				35,000	-	35,000	0%				
1-72003	Cell phone stipend	-	-	500	475		2,400	2,400	1,850				1,850	-	1,850	0%				
1-72004	Equipment	-	-	23,290	3,802		4,000	4,000	940				-	-	-	0%				
1-72006	Licenses, Dues and Subscriptions	1,193	-	2,434	2,395		4,000	4,000	4,143				4,000	-	4,000	0%				
1-72008	Pre-Employment screening	-	-	-	41		-	-	-				-	-	-	0%				
1-72011	Professional development	325	-	385	-		1,000	1,000	3940				3,500	-	3,500	0%				
1-72012	Supplies	5,412	10,586	5,264	13,600		14,000	14,000	11,642				12,000	(5,000)	7,000	-42%				
1-72013	Travel reimbursement	312	-	86	192		500	500	374				250	-	250	0%				
1-72014	Uniforms	-	-	29	9		500	500	209				250	-	250	0%				
1-72015	Repairs & Maintenance	16,355	38,606	34,728	37,591		50,000	50,000	61,756				45,000	(15,000)	30,000	-33%				
1-72018	Leases and rentals	967	1,375	1,155	1,575		500	500	2,331				800	-	800	0%				
1-72019	Pool Chemicals	21,968	18,382	15,255	9,377		10,000	10,000	17,099				17,000	-	17,000	0%				
1-72020	Utilities	124,170	102,318	102,290	126,808		140,000	140,000	169,322				185,000	-	185,000	0%				
1-72027	Safety expenses	-	-	1,488	3,588		3,000	3,000	6,930				5,000	-	5,000	0%				
1-72030	MAC Sales Supplies	-	-	(6,540)	4,742		3,500	3,500	10,224				9,100	-	9,100	0%				
1-72034	Furniture	-	-	1,928	9,637		-	-	-				2,000	-	2,000	0%				
1-72035	Technology expenses	-	-	-	179		-	-	-				-	-	-	0%				
	<b>Total Materials &amp; Services</b>	<b>194,934</b>	<b>177,451</b>	<b>213,901</b>	<b>227,161</b>		<b>248,400</b>	<b>248,400</b>	<b>308,620</b>				<b>320,750</b>	<b>(20,000)</b>	<b>300,750</b>	<b>-6%</b>				
	Facilities revenues	\$ 35,500	\$ 27,213	\$ 8,706	\$ 30,668		\$ 87,000	\$ 87,000	\$ 69,466				\$ 88,062	\$	\$ 88,062	0%				
	General fund subsidy	\$ (211,576)	\$ (197,784)	\$ (267,057)	\$ (244,923)		\$ (278,434)	\$ (278,434)	\$ (344,758)				\$ (294,688)	\$	\$ (274,688)	76%				
		80%	85%	97%	89%		76%	76%	83%				77%		76%					
	Revenues included: Facility revenues (facility rentals, locker and towel rentals, concessions, and merchandise)																			