



**MADRAS AQUATIC CENTER
RECREATION DISTRICT**

BUDGET 2020-21

APPROVED:

JUNE 23, 2020



MAC Recreation District

1195 SE Kemper Way, Madras, OR 97741

541.475.4253 • www.macaquatic.com

DRAFT

MACRD: Budget Message

2020-21 Fiscal Year

April 13, 2020

As the MACRD prepares for the 2020-21 fiscal year it faces the continued threat of the current health crisis in America and the world. The actual impact of this crisis on business is difficult to predict given the uncertainty of when we can reopen for business. After 8 months of operations, the MACRD was projecting a 114 k operating surplus for this year. Record number of participants in our recreational and aquatic programs were contributing to the strong YTD performance.

We know that the current impact of the virus will reduce our projected revenues by approximately \$121,000 assuming we can reopen by June 1, 2020. There are some cost savings from our draining of the pools, reduction of all utilities usage and the part time employee layoffs which will help bridge the gap. Obviously the loss of revenue will create a short term cash shortage on the operating side of the business. We have been successful in reaching an agreement with the County to fund up to \$200,000 for roughly 90 days until the property taxes are collected starting in October. The 2020-21 assumes that we have the ability to reopen by June 1, 2020. To date, the budget process for Parks Districts has not changed so we continue to work under the assumption that we must pass a budget by June 30, 2020 and have it filed with the Assessor's office by July 15, 2020.

The stimulus package from government is unclear on how it will impact the Special Parks Districts. This will cause significant competition for philanthropic dollars at a time when the demands will far out way the resources available. We must shift our focus in the short term to any and all funding opportunities. It's a great opportunity to re-engage the MAC Trust since it has been 8 months since they went "dormant". We can use all of the resources that are available to us.

There are questions left unanswered at this point of the process. I believe the Budget Committee will need to be considering both an annual operating budget and/or emergency budget if the economy can't restart before the new year. It's not yet known if the collection of property taxes will be delayed due to the virus. If that happens, the operating loan will need to be extended and based on the length of time we stay shut down, could force the layoff of all staff.

The MACRD Board and staff have made significant progress in upgrading all of the internal financial and HR systems. Without the generous support of the Bean Foundation, this accelerated progress would not have been possible. There is still more work to be done but most of the major gaps have been closed and the operational systems are getting more efficient everyday. The work included a major update on our HR Manual, financial accounting systems and updated strategic plan fueled by input from the community meetings and surveys.

The community reaction to the MACRD which came with tough 2019-20 budget decisions has been replaced with a much broader understanding of our challenges and how we got here. It was painful but necessary in helping us all to get on the same page as it related to the Districts operations. With each small step forward, we have been able to restore public faith in our management of the District, both from a staff and Board perspective. Not everyone agrees with the choices but the financial performance has certainly improved.

As we get ready to move forward within this uncertain business environment, flexibility will be a key attribute for us to maintain. Things are changing rapidly and we must adjust as needed. The best way to position ourselves is to be ready to reopen the minute we get clearance. The public will be looking for much needed relief from home stay and we can be ready to benefit from that energy.

Major Budget Changes for 2020-21

Revenue Adjustments

A. Overall pricing assumptions

The proposed 2020-21 Budget assumes an average increase of 10% applied to our base user and membership fees. It assumes an increase in overall scholarships that can be funded through the MAC Trust to help offset some of the user fees. We will need to draw on all "underwriting/scholarship programs" that are available to us for funding. This budget assumes that there will be some type of philanthropic program set up by the Bean Foundation and new government relief programs. The Goal is to be able to increase prices but have that increase paid for through other fundraising efforts in order to minimize the impact to the user.

B. Aquatic Revenues

The proposed 2020-21 Budget assumes a higher cost recovery percentage from user fees and daily admissions. It assumes that any "club" related activities, swim team/Water Polo, take place during off-peak hours which will allow us to expand our Recreational swim times and increase individual class offerings.

C. Recreational "out of water" Programs

The proposed 2020-21 Budget assumes that we will continue to expand our user base in this area. The record number of kids joining our programs this year is something that I believe will continue, especially right after the social distancing requirements are lifted. This assumption is also dependent upon have enough facilities to expand our program offerings. I think we can generate a surplus next year from this area.

Additional opportunities not factored into in this budget:

1. The addition of another school district for swimming lessons.
2. Facility rentals of pool for special/corporate events.
3. Special events for our members.

B. Merchandise Sales

The proposed 2020-21 Budget assumption is that we cover our direct cost of inventory and generate a small return to the operating budget. Despite not reaching our goals for the past year, we were still able to generate a surplus above our base costs which contributed to our over bottom line. I think the Mascot will help provide some wider merchandising options as our brand grows.

C. Concessions

The proposed 2020-21 Budget assumes a small increase based on pricing. We average right around 46000 visits to the pool. If we can generate a simple one dollar per-cap from concessions, it will generate 46k in revenue. It may be that we focus only on the summer months to begin. I want to add deck chairs and tables with a small foot and drink cart, similar to those purchased by the school last year. We may be able to get one of their old carts on loan.

D. Facility Rentals

This area has traditionally just been the rental of the community rooms. I'm hoping to add full facility rentals for water events and/or corporate events. The budget assumes modest growth based on price increases.

E. Foundations/Government Grants

The proposed 2020-21 Budget assumes that there will be some types of temporary funding options that will be designed to assist non-profits and government agencies who are not funded in the stimulus packages. There are already discussions of the Bean Foundation leading this effort through the design of a matching fund campaign to help offset the losses due to the shut down. There may be grants available to help our membership cover the costs of recreational activities once the restrictions are lifted.

G. Advertising/Sponsorship

The re-launch of our new advertising and sponsorship programs should generate between 15k-30k. This program includes signage within the MAC and our out of Water programs. It allows for business to sponsor "out of water sports" seasons or individual events.

Expense Adjustments

A. Salaries and Benefits

The proposed 2020-21 Budget assumes an overall 3% increase in salaries and related expenses for most positions. It assumes a 5% increase for the office manager and a zero percent increase for the Executive Director. Increasing the base hourly rates for our part time staff will help offset the impact of layoffs by offering those positions a higher wage if they return to work. We have had no increases to staff in the past 2 years. This budget adds one new position to the MACRD, a Recreation Assistant to help service the out of water programs. Although a revenue generating position would be beneficial, we are at the "tipping" point regarding our ability to deliver the current offerings.

B. Materials and Services

The proposed 2020-21 Budget assumes a 3% increase across the board but also includes a reduction in debt service. Any costs associated with the implementation of the bathroom project will be handled as a separate budgeted project. It's not clear when we could actually move forward and fund this project. It's totally dependent on how long we stay shut down.

C. Bathroom Remodel

The proposed 2020-21 Budget assumes we will handle this as a separate capital project, meaning that any direct costs have to be covered through incremental revenues generated for the specific purpose of this remodel. It's not clear to me whether or not we could meet the "borrowing requirements" of traditional loans or that the County will be willing to consider another loan.

D. Operating Loan and Previous Energy Loan

The energy Loan continues at a reduced rate from last year. The operating loan from the County will be dispersed in this fiscal year with payback coming in January, 2021. The loan terms are essentially the same. (I sent you all a copy of the agreement.)

In closing, the MACRD will have to continue to take measured risks in building and expanding new earned or contributed revenue streams while controlling our service delivery expenses. If the schools don't go back this year, that actually could help us, as long as the social distancing requirements are lifted. We can expand to spring break/summer hours and take advantage of the traffic during the week.



DRAFT 2

MACRD: Budget Message **2020-21 Fiscal Year** **May 11, 2020**

As the MACRD prepares for the 2020-21 fiscal year it faces the continued threat of the current health crisis in America and the world. The actual impact of this crisis on business is difficult to predict given the uncertainty of when we can reopen for business. After 8 months of operations, the MACRD was projecting a 114k operating surplus for this year. Record number of participants in our recreational and aquatic programs were contributing to the strong YTD performance.

We are projecting that the current impact of the virus will reduce our projected revenues by approximately \$121,000 assuming we can reopen by July 1, 2020. There are some cost savings from our draining of the pools, reduction of all utility's usage and the part time employee layoffs which will help bridge the gap. Obviously, the loss of revenue will create a short-term cash shortage on the operating side of the business. We have been successful in reaching an agreement with the County to fund up to \$200,000 for roughly 90 days until the property taxes are collected starting in October. The 2020-21 Budget assumes that we could reopen by July 1, 2020. To date, the budget process for Parks Districts has not changed so we continue to work under the assumption that we must pass a budget by June 30, 2020 and have it filed with the Assessor's office by July 15, 2020.

The stimulus package from government is unclear on how it will impact the Special Parks Districts. This will cause significant competition for philanthropic dollars at a time when the demands will far out way the resources available. We must shift our focus in the short term to all funding opportunities. It's a great opportunity to re-engage the MAC Trust since it has been 9 months since they went "dormant". We can use all the resources that are available to us.

There are questions left unanswered at this point of the process. I believe the Budget Committee will need to be considering both an annual operating budget and/or emergency budget if the economy cannot restart before the new year. It is not yet known if the collection of property taxes will be delayed due to the virus. If that happens, the operating loan will need to be extended and based on the length of time we stay shut down, could force the layoff of all staff.

Page 2

The MACRD Board and staff have made significant progress in upgrading all the internal financial and HR systems. Without the generous support of the Bean Foundation, this accelerated progress would not have been possible. There is still more work to be done but most of the major gaps have been closed and the operational systems are getting more efficient every day. The work included a major update on our HR Manual, financial accounting systems and updated strategic plan fueled by input from the community meetings and surveys.

The community reaction to the MACRD which came with tough 2019-20 budget decisions has been replaced with a much broader understanding of our challenges and how we got here. It was painful but necessary in helping us all to get on the same page as it related to the Districts operations. With each small step forward, we have been able to restore public faith in our management of the District, both from a staff and Board perspective. Not everyone agrees with the choices, but the financial performance has certainly improved.

As we get ready to move forward within this uncertain business environment, flexibility will be a key attribute for us to maintain. Things are changing rapidly, and we must adjust as needed. The best way to position ourselves is to be ready to reopen the minute we get clearance. The public will be looking for much needed relief from home stay and we can be ready to benefit from that energy.

Major Budget Changes for 2020-21

Revenue Adjustments

A. Overall pricing assumptions

The proposed 2020-21 Budget assumes no increase applied to our base user and membership fees. It assumes status quo in overall scholarships that can be funded through the MAC. We will need to draw on all "underwriting/scholarship programs" that are available to us for funding. This budget assumes that there will be some type of philanthropic program set up by the Bean Foundation and new government relief programs. The Federal Government made the decision to include emergency funding for "Special Districts" in the next relief package. At the time of this writing, that application process has not be determined.

B. Aquatic Revenues

The proposed 2020-21 Budget assumes a higher cost recovery percentage from user fees and daily admissions. It assumes that any "club" related activities, swim team/Water Polo, take place during off-peak hours, (see Summer schedule) which will allow us to expand our Recreational swim times and increase individual class offerings. Water Polo has already been canceled for next year and given the school reopening dates, may eliminate the swim program as well.

C. Recreational "out of water" Programs

The proposed 2020-21 Budget assumes that we will continue to expand our user base in this area. The record number of kids joining our programs this year is something that I believe will continue, especially right after the social distancing requirements are lifted. This assumption is also dependent upon have enough facilities to expand our program offerings.

Additional opportunities not factored into in this budget:

1. The addition of another school district for swimming lessons.
2. Facility rentals of pool for special/corporate events.
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C. Concessions

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D. Facility Rentals

This area has traditionally just been the rental of the community rooms. I'm hoping to add full facility rentals for water events and/or corporate events. The budget assumes modest growth based on price increases.

E. Foundations/Government Grants

The proposed 2020-21 Budget assumes that there will be some types of temporary funding options that will be designed to assist non-profits and government agencies, (Yet to come.). There are already discussions of the Bean Foundation leading this effort through the design of a matching fund campaign to help offset the losses due to the shutdown. There may be grants available to help our membership cover the costs of recreational activities once the restrictions are lifted. Currently FEMA has a new program and the next stimulus package out of Congress will contain grant options for Special Districts.

Page 4

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Expense Adjustments

A. Salaries and Benefits

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B. Materials and Services

The proposed 2020-21 Budget assumes a 3% increase across the board but also includes a reduction in debt service. Any costs associated with the implementation of the bathroom project will be handled as a separate budgeted project. It is not clear when we could move forward and fund this project. It is totally dependent on how long we stay shut down.

C. Bathroom Remodel

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D. Operating Loan and Previous Energy Loan

The energy Loan continues at a reduced rate from last year. The operating loan from the County will be dispersed in this fiscal year with payback coming in January 2021. The loan terms are essentially the same. (I sent you all a copy of the agreement.)

In closing, the MACRD will have to continue to take measured risks in building and expanding new earned or contributed revenue streams while controlling our service delivery expenses.

In closing, until a firm reopen date is known, finalizing the budget will require some guess work. If we can reopen before the end of the summer, the over impact of the virus will be mitigated to our current projections. If that reopen date is pushed back, the District may have to take more drastic measures. We are all hoping for a July 1, 2020 reopening.

RESOLUTION NO. 2020-02

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Madras Aquatic Center Recreation District hereby adopts the budget for fiscal year 2020-21 in the total amount of \$2,161,915. This budget is now on file at the Madras Aquatic Center in Madras, Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2020, for the following purposes:

General Fund		Debt Services Fund	
<u>Organizational Unit or Program:</u>		<u>Debt service Expenses.....</u>	
Aquatics and Recreation Programs	459,841		696,750
Facility Services	275,550	Total.....	\$696,750
Administration/Board of Directors	336,247	Maintenance Reserve Fund	
<u>Not Allocated to Organizational Unit or Program:</u>		<u>Materials & Services.....</u>	
Capital Outlay.....	0		0
Debt Service	240,500	<u>Capital Outlay.....</u>	0
Transfers Out.....	43,557	Total.....	\$0
Contingency.....	0	Total APPROPRIATIONS, All Funds . . .	
Total.....	\$1,355,695		\$2,052,445
		Total Unappropriated and Reserve Amounts, All Funds . . .	
			109,470
		TOTAL ADOPTED BUDGET . . .	\$2,161,915

RESOLUTION 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 2020-2021:

- (1) At the rate of \$0.25 per \$1000 of assessed value for permanent rate tax;
- (2) At the rate of \$0.40 per \$1000 of assessed value for local option tax; and
- (3) In the amount of \$718,299 for debt service on general obligation bonds;

RESOLUTION 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.....\$0.25/\$1,000
Local Option Tax.....\$0.40/\$1,000


Excluded from Limitation

General Obligation Bond Debt Service.....\$718,299

This resolution shall become effective on July 1, 2020.

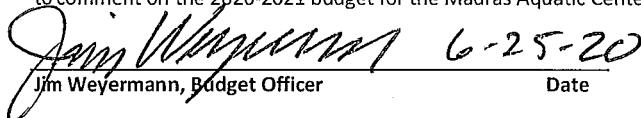
ADOPTED by the Board of Directors of the Madras Aquatic Center Recreation District, the above resolution statements were approved and declared adopted on this 23rd day of June, 2020.

Ayes: 5
Nays: 0
Abstention: 0
Absent: 0
Vacancies: 0

 6/20/20

Janelle Lewis, Board Chair Date

I certify that a public hearing was held before the Budget Committee meeting on Monday, June 8, 2020, and a public hearing before the Board of Directors was held on Tuesday, June 23, 2020, giving citizens an opportunity to comment on the 2020-2021 budget for the Madras Aquatic Center Recreation District.

 6-25-20

Jim Weyermann, Budget Officer Date

MADRAS AQUATIC CENTER RECREATION DISTRICT

FY2020-21 Budget Worksheet

General Fund Summary

Description	2017-18	2018-19	2019-20	2020-21		
	Audited	Audited	Adopted	Original Proposed	Approved	Adopted
Beginning Cash	516,228	77,090	103,698	180,000	89,711	89,711
Total Beginning Cash	516,228	77,090	103,698	180,000	89,711	89,711
Property Tax Collections						
Current permanent rate property taxes	571,742	599,451	631,000	638,600	250,000	250,000
Current local option levy taxes				-	372,600	372,600
Prior year permanent rate property taxes				-	6,000	6,000
Prior year local option levy taxes				-	8,500	8,500
Interest Income		2,732		-	1,500	1,500
Total Property Taxes	571,742	602,183	631,000	638,600	638,600	638,600
Intergovernmental Revenue						
School District MOU	30,000	30,000	30,000	-	40,000	40,000
Total Intergovernmental Revenue	30,000	30,000	30,000	-	40,000	40,000
Proceeds from borrowing						
Line of credit borrowing (JASON months)		400,000	450,000	200,000	200,000	200,000
Total Proceeds from Borrowing	-	400,000	450,000	200,000	200,000	200,000
Earned revenue						
User fees and charges - Aquatics Programs	197,153	204,939	181,000	190,000	150,000	150,000
User fees and charges - Recreation Programs	29,207	38,753	40,000	45,000	45,000	45,000
Rental Income/Merch/Concessions	75,372	35,500	52,000	46,200	46,200	46,200
Memberships: Aquatics/Recreation Programs	117,872	60,000	65,000	63,000	63,000	63,000
Total Earned revenue	419,604	339,192	338,000	344,200	304,200	304,200
Grants, Donations & Miscellaneous						
Grants	44,093		15,000	10,000	30,000	30,000
Aquatics and Recreation Program Donations			15,000	10,000	15,000	15,000
Aquatics and Recreation Program Sponsorships				10,000	10,000	10,000
Scholarship fundraising				12,000	12,000	12,000
Kids Club Revenue	127,505	22,496	30,000	-	-	-

MADRAS AQUATIC CENTER RECREATION DISTRICT
FY2020-21 Budget Worksheet
General Fund Summary

Description	2017-18	2018-19	2019-20	2020-21	
	Audited	Audited	Adopted	Original Proposed	Adopted
Special Events			2,500	5,000	5,000
Miscellaneous income				30,000	30,000
Total Grants, Donations, & Miscellaneous	171,598	22,496	62,500	77,000	102,000
Total Revenues	1,709,172	1,470,961	1,615,198	1,439,800	1,374,511
			1,222,425		1,374,511

Acct No

MADRAS AQUATIC CENTER RECREATION DISTRICT

FY2020-21 Budget Worksheet

General Fund Summary

Description	2017-18		2018-19		2019-20		2020-21		
	Audited	Audited	Audited	Adopted	Adopted	Projected Year End	Original Proposed	Approved	Adopted
Personnel Services									
Aquatics-Recreation Programs	334,421	273,480	295,836	275,527	400,878	349,654	349,654	349,654	349,654
Facility Services	45,825	52,142	58,400	45,908	61,200	61,200	61,200	61,200	61,200
Administration/Board of Directors	191,680	183,839	223,700	173,358	224,202	224,202	224,202	224,202	224,202
Total Personnel Services	571,926	509,461	577,936	494,793	686,280	635,056	635,056	635,056	635,056
Materials & Services									
Aquatics-Recreation Programs	115,900	112,534	160,200	114,521	99,187	110,187	110,187	110,187	110,187
Facility Services	199,856	194,934	243,900	206,669	251,350	214,350	214,350	214,350	214,350
Administration/Board of Directors	147,450	147,526	65,250	65,000	57,295	112,045	112,045	112,045	112,045
Total Materials & Services	463,206	454,994	469,350	386,190	407,832	436,582	436,582	436,582	436,582
Capital Outlay									
Capital improvements (over \$5,000)	497,628	2,231	250,000	-	-	-	-	-	-
Capital equipment (over \$5,000)	-	-	-	11,500	-	-	-	-	-
Total Capital Outlay	497,628	2,231	250,000	11,500	-	-	-	-	-
Debt Service									
Operating Loan Principal	99,322	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Energy Loan Principal	-	-	-	25,132	-	25,200	25,200	25,200	25,200
Operating Loan Interest	-	38,598	90,932	3,300	-	3,500	3,500	3,500	3,500
Energy Loan Interest	-	-	-	11,799	-	11,800	11,800	11,800	11,800
Total Debt/Short-term Borrowing	99,322	238,598	290,932	240,231	227,500	240,500	240,500	240,500	240,500
Transfers to other funds									
Transfer to the maintenance reserve fund	-	-	-	-	-	43,557	43,557	43,557	43,557
Total Transfers to Other Funds	-	-	-	-	-	43,557	43,557	43,557	43,557
Contingency									
Contingency	-	-	-	-	-	-	-	-	-
Total Contingency	-	-	-	-	-	-	-	-	-
Total Expenditures	1,632,082	1,205,284	1,588,218	1,132,715	1,321,612	1,355,695	1,355,695	1,355,695	1,355,695

MADRAS AQUATIC CENTER RECREATION DISTRICT
FY2020-21 Budget Worksheet
General Fund Summary

Description	2017-18	2018-19	2019-20	2020-21	
	Audited	Audited	Adopted	Original Proposed	Adopted
Ending Cash Balance	77,090	265,677	26,980	118,188	18,815
Total Ending Cash Balance	77,090	265,677	26,980	118,188	18,815

Acct No

MADRAS AQUATIC CENTER RECREATION DISTRICT

FY 2020-21 Budget Worksheet

General Fund: Aquatics & Recreation Programs

Description	2017-18		2018-19		2019-20		2020-21	
	Actuals	Actuals	Actuals	Adopted	Projected	YE	Original Proposed	Approved Adopted
Personnel Services								
Regular salaries - Recreation & Referees	80,491	55,656	56,636	62,086			-	68,335
Regular Salaries - Aquatics	40,000	38,404	40,000	42,903			153,837	34,278
Temporary salaries - Aquatic	128,813	116,032	142,000	102,040			180,940	180,940
Reception	25,000	20,868	15,000	24,467			-	-
Associated payroll expenses	41,917	21,173	30,500	32,020			42,601	42,601
Employee benefits	18,200	21,347	11,700	21,410			23,500	23,500
Total Personnel Services	334,421	273,480	295,836	284,926			400,878	349,654

MADRAS AQUATIC CENTER RECREATION DISTRICT

FY 2020-21 Budget Worksheet

General Fund: Aquatics & Recreation Programs

Description	2017-18			2018-19			2019-20			2020-21	
	Actuals	Actuals	Adopted	Actuals	Actuals	Adopted	Projected YE	Original Proposed	Approved	Adopted	
Materials & Services											
Postage	500	12	2,000	-	-	-	-	-	-	-	
Office supplies	2,000	144	2,500	-	-	-	-	-	-	-	
Program Supplies	12,000	14,576	15,000	14,153	-	-	14,153	11,887	11,887	11,887	
Aquatic Supplies	2,500	519	1,000	897	-	-	897	1,000	1,000	1,000	
Registration Refunds	3,000	7,329	1,000	2,521	-	-	2,521	-	-	-	
Equipment	5,000	(116)	3,000	9,500	-	-	9,500	5,000	5,000	5,000	
Uniforms	3,000	29	1,000	933	-	-	933	1,000	1,000	1,000	
Concessions	9,000	7,041	10,000	6,131	-	-	6,131	8,000	8,000	8,000	
Merchandise	6,000	7,418	10,000	8,506	-	-	8,506	2,000	2,000	2,000	
Vehicle	2,500	437	-	-	-	-	-	-	-	-	
Vehicle insurance	2,400	887	-	-	-	-	-	-	-	-	
Telecommunications	1,000	1,380	-	-	-	-	-	-	-	-	
Advertising	10,000	8,229	15,000	10,500	-	-	10,500	10,000	10,000	10,000	
Printing	1,500	-	2,500	-	-	-	-	1,500	1,500	1,500	
Banking Fees	-	-	-	-	-	-	-	-	-	-	
Software Fees	1,000	12,194	700	4,022	-	-	4,022	15,000	13,000	13,000	
Licenses, Dues & Memb.	8,500	5,727	4,000	2,565	-	-	2,565	4,000	4,000	4,000	
Referee and Officiating Fees	-	10,317	10,000	6,367	-	-	6,367	4,000	4,000	4,000	
Contractual Services	27,000	22,455	20,000	10,000	-	-	10,000	21,500	34,500	34,500	
Background Checks	-	880	500	280	-	-	280	500	500	500	
Legal Services	-	-	10,000	22,000	-	-	22,000	-	-	-	
Audit Services	-	-	15,000	12,980	-	-	12,980	-	-	-	
Elections/Admin	-	-	5,000	-	-	-	-	-	-	-	
Insurance/Liability	-	-	6,500	-	-	-	-	-	-	-	
Staff Development	1,500	1,654	1,000	539	-	-	539	1,500	1,500	1,500	
Drug Screens	500	285	500	1,120	-	-	1,120	800	800	800	
Mileage	5,000	3,364	5,000	613	-	-	613	2,500	2,500	2,500	
Travel	7,000	6,145	9,000	179	-	-	179	2,500	2,500	2,500	
Lifeguard Supplies	5,000	1,630	2,500	275	-	-	275	1,500	1,500	1,500	
Special Events	-	-	7,500	-	-	-	-	5,000	5,000	5,000	
Softball program	-	-	-	440	-	-	440	-	-	-	
Total Materials & Services	115,900	112,534	160,200	114,521	160,200	114,521	114,521	99,187	110,187	110,187	

MADRAS AQUATIC CENTER RECREATION DISTRICT

FY 2020-21 Budget Worksheet

General Fund: Aquatics & Recreation Programs

Description	2017-18		2018-19		2019-20		2020-21	
	Actuals	Actuals	Actuals	Adopted	Adopted	Projected YE	Original Proposed	Approved
Total Expenditures	450,321	386,014	456,036	399,447	500,065	459,841	459,841	459,841

QuickBooks
Acct

MADRAS AQUATIC CENTER RECREATION DISTRICT

FY 2020-21 Budget Worksheet

General Fund: Facility Services Department

Description	2017-18			2018-19			2019-20			2020-21		
	Actuals	Actuals	Adopted	Actuals	Actuals	Adopted	Projected YE	Original Proposed	Approved	Adopted		
Personnel Services												
Regular salaries (cleaners)	11,500	15,981	22,000	16,170			22,000	22,000		22,000	22,000	
Regular salaries (Facility Manager)	21,095	23,029	28,000	27,398				29,000		29,000	29,000	
Regular Salaries (Facility Assistant)	7,280	9,197	-	-				-		-	-	
Associated payroll expenses	5,650	3,510	6,700	4,578				7,700		7,700	7,700	
Employee benefits	300	425	1,700	1,341				2,500		2,500	2,500	
Total Personnel Services	45,825	52,142	58,400	49,487			61,200	61,200		61,200	61,200	
Materials & Services												
Cleaning Supplies	6,500	5,412	8,500	6,290				10,000		10,000	10,000	
Pool Chemicals	18,000	21,968	25,000	17,436				25,000		25,000	25,000	
Uniforms	250	-	1,000	198				-		-	-	
Sewer	23,000	15,764	28,000	7,803				20,000		15,000	15,000	
Natural Gas	40,000	37,493	35,000	32,887				40,000		35,000	35,000	
Electricity	52,000	61,789	55,000	52,718				55,000		55,000	55,000	
Garbage	3,000	2,592	5,000	2,009				3,000		3,000	3,000	
Telecommunications	2,500	3,669	4,000	5,697				5,000		5,000	5,000	
Water	4,000	2,863	6,500	2,735				5,000		5,000	5,000	
Software Fees	1,000	-	-	-				-		-	-	
Licenses, Dues	1,200	1,193	1,500	700				1,000		1,000	1,000	
Contractual Services	4,500	5,811	15,000	11,575				15,000		18,000	18,000	
Storage	-	967	1,000	1,270				1,300		1,300	1,300	
Repairs & Maintenance	25,406	16,355	30,000	34,287				32,800		32,800	32,800	
Landscaping	-	171	5,000	5,185				6,000		6,000	6,000	
Staff Development	1,000	325	1,000	-				750		750	750	
Mileage	500	312	1,200	381				500		500	500	
Travel	500	-	1,200	9				1,000		1,000	1,000	
Insurance	16,500	18,250	20,000	25,490				30,000		-	-	
Total Materials & Services	199,856	194,934	243,900	206,669			251,350	214,350		214,350	214,350	
Total Expenditures	245,681	247,076	302,300	256,156			312,550	275,550		275,550	275,550	

MADRAS AQUATIC CENTER RECREATION DISTRICT

FY 2020-21 Budget Worksheet

General Fund: Administration/Board of Directors Department

Description	2017-18		2018-19		2019-20		2020-21	
	Actuals	Actuals	Actuals	Adopted	Projected YE	Original Proposed	Approved	Adopted
Personnel Services								
Regular salaries	149,436	131,639	162,200	144,033		177,200	134,200	134,200
Temporary salaries						-	43,000	43,000
Associated payroll expenses	19,427	34,317	26,500	17,581		21,000	21,000	21,000
Employee benefits	22,817	17,883	35,000	19,275		26,002	26,002	26,002
Total Personnel Services	191,680	183,839	223,700	180,889		224,202	224,202	224,202

MADRAS AQUATIC CENTER RECREATION DISTRICT

FY 2020-21 Budget Worksheet

General Fund: Administration/Board of Directors Department

Description	2017-18			2018-19			2019-20			2020-21	
	Actuals	Actuals	Actuals	Adopted	Projected YE	Original Proposed	Approved	Adopted	Original Proposed	Approved	Adopted
Interest Expense	-	-	-	3,000	-	-	-	-	-	-	-
Late Fee/Finance Charge	-	-	-	-	324	-	-	-	-	-	-
Kid's Club Collections Paid-out	110,000	-	-	-	-	-	-	-	-	-	-
Donation	-	300	300	5,000	600	600	600	600	600	600	600
Total Materials & Services	147,450	147,526	147,526	65,250	52,420	52,420	112,045	112,045	57,295	112,045	112,045
Total Expenditures	339,130	331,365	331,365	288,950	233,309	233,309	336,247	336,247	281,497	336,247	336,247

