

# FY2021-22 Proposed Budget MAC Recreation District Budget Message



May 3, 2021

Dear Budget committee, patrons, and district residents:

It is my privilege to present to you the Madras Aquatic Center Recreation District's (MACRD's) proposed budget for fiscal year (FY) 2021-22.

The MACRD was formed in 2004 and serves approximately 14,000 district residents. The District currently employs a total of 10.66 full-time, part-time and temporary/seasonal employees. The District's vision is to serve as the hub of a vibrant and healthy community by promoting long term vitality and increasing healthy lifestyles for the individuals, families and communities we serve.

The proposed FY2021-22 budget, totaling \$2,671,466 reflects the priorities set by the board of directors, and is aligned to the goals outlined in the 2020-2025 strategic plan, which was updated by the board of directors in spring 2020 after a broad and extensive community and stakeholder engagement process. The proposed budget focuses on investments that support the following goals:

- Goal #1      Strive to provide exceptional programs and services that meet community needs and interest.
  
- Goal #3      Support operational health by continuously improving as a district.
  
- Goal #4      Develop and implement a plan to ensure that the MACRD is financially secure and can support future growth and needs.

In addition, goal #5, preparing for the approaching local option levy and bond renewal elections, is tied back to the identified focus areas. Staff believes that if we are achieving goals 1, 3, and 4 then we are demonstrating to the community the value that they receive for investing in the district.

## **BUDGET PRIORITIES**

Priorities reflected in the proposed budget include shifting toward a full-time, professional work force, investing in backbone support for the district that will give staff more time to focus on providing programs and services, and focusing on strengthening existing programs and services, with the goal of adding new programs in spring 2022.

# FY2021-22 Proposed Budget MAC Recreation District Budget Message



New investments in the proposed FY2021-22 budget include:

- 2.5 FTE for Recreation programs
- 1.25 FTE for Administration (customer service)
- Contracted services for information technology and janitorial services
- Focus on preventative maintenance for the MAC, including:
  - Increasing resources for repairs and maintenance
  - Capital project to re-grout and clean bathroom tiles

## CHALLENGES

Challenges we face in the upcoming fiscal year:

- Unknown impacts of the continuing COVID-19 pandemic on operations
- Evaluating and adopting a cost recovery methodology that balances district operational needs with maintaining affordable programming for the communities we serve
- Legislation with potential financial impact

## CONTINGENCY AND ENDING FUND BALANCE

The District does not currently have a board policy regarding contingency and ending fund balance. Best practice encourages a two-month operating contingency as a minimum, with the goal of budgeting enough ending fund balance to carry the district through the first six months of the fiscal year (before property tax revenue is disbursed). A long-term goal of the district is to build up enough ending fund balance in the general fund to cash flow through those months before property taxes are received. In the meantime, the district borrows funds from Jefferson County in the form of a tax anticipation loan to cash flow the district until November when property tax receipts begin disbursement to taxing districts.

## SUMMARY

Our proposed budget is aligned to the district's goals of expanding recreation activities, providing consistent and high-level recreation services, and working toward financial sustainability. We have added some strategic investments while maintaining a conservative approach to the budget due to the aforementioned challenges.

Sincerely,

Courtney Snead  
Executive Director

# MADRAS AQUATIC CENTER RECREATION DISTRICT

FY2021-22 Budget Worksheet

## General Fund Summary

Acct No	Description	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21			2021-22		
					Original	Amended	Projected YE	Proposed	Approved	Adopted
	Beginning Cash						<i>revised 04.21.21</i>			
N/A	Beginning Cash	516,228	77,090	265,676	89,711	265,677	367,660	447,398	447,398	447,398
	<b>Total Beginning Cash</b>	<b>516,228</b>	<b>77,090</b>	<b>265,676</b>	<b>89,711</b>	<b>265,677</b>	<b>367,660</b>	<b>447,398</b>	<b>447,398</b>	<b>447,398</b>
	Property Taxes									
1-10100	Current permanent rate property taxes	228,980	237,940	247,647	250,000	262,000	268,000	278,720	278,720	278,720
1-10200	Current local option levy taxes	325,003	349,225	367,651	372,600	386,600	398,000	413,920	413,920	413,920
1-10300	Prior year permanent rate property taxes	7,884	6,563	12,025	6,000	8,500	8,500	8,000	8,000	8,000
1-10400	Prior year local option levy taxes	9,875	5,723	7,370	8,500	10,000	12,500	11,000	11,000	11,000
	<b>Total Property Taxes</b>	<b>571,742</b>	<b>599,451</b>	<b>634,692</b>	<b>637,100</b>	<b>667,100</b>	<b>687,000</b>	<b>711,640</b>	<b>711,640</b>	<b>711,640</b>
	Intergovernmental revenue									
1-20010	School district MOUs	30,000	30,000	30,000	40,000	40,000	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>40,000</b>	<b>40,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
	Proceeds from borrowing									
1-30010	Line of credit borrowing (JASON months)	-	400,000	200,000	200,000	200,000	200,000	190,000	190,000	190,000
	<b>Total Proceeds from Borrowing</b>	<b>-</b>	<b>400,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>
	Programs and Services revenue									
N/A in new	User fees and charges-Aquatics	197,153	204,939	78,118	-	-	-	-	-	-
N/A in new	User fees and charges-Recreation	29,207	38,753	31,513	-	-	-	-	-	-
N/A in new	Rentals/Merchandise/Concessions	75,372	35,500	27,213	-	-	-	-	-	-
1-41000	Memberships/Punch cards	117,872	60,000	68,191	63,000	18,000	14,500	109,848	109,848	109,848
1-42000	Partner programs (i.e. prescription program)	-	-	-	-	5,000	2,500	15,000	15,000	15,000
1-43000	Facility revenues (i.e. rentals/merch/concess)	75,372	35,500	27,213	46,200	7,000	5,000	40,000	40,000	40,000
1-45000	User fees and registration	226,360	243,692	109,631	195,000	60,000	50,000	250,000	250,000	250,000
1-47000	Special events	-	-	-	5,000	2,000	795	2,000	2,000	2,000
	<b>Total Programs and Services revenue</b>	<b>419,604</b>	<b>339,192</b>	<b>205,035</b>	<b>309,200</b>	<b>92,000</b>	<b>72,795</b>	<b>416,848</b>	<b>416,848</b>	<b>416,848</b>
	Grants, Donations & Miscellaneous									
1-51000	Grants	31,500	-	144,821	30,000	393,500	268,392	5,000	5,000	5,000
1-52100	Donations	-	-	-	15,000	15,000	200	10,000	10,000	10,000
1-52200	Program sponsorships/advertising	-	-	-	10,000	10,000	5,000	15,000	15,000	15,000
1-52300	Scholarship fundraising	-	-	-	12,000	12,000	2,500	10,000	10,000	10,000
	Kids Club revenue	135,267	22,496	-	-	-	-	-	-	-
1-54000	Interest	4,831	2,732	2,078	1,500	1,500	2,600	1,800	1,800	1,800
1-55000	Miscellaneous revenue	-	-	32,615	30,000	30,000	13,500	10,000	10,000	10,000
	<b>Total Grants, Donations, &amp; Miscellaneous</b>	<b>171,598</b>	<b>25,228</b>	<b>179,514</b>	<b>98,500</b>	<b>462,000</b>	<b>292,192</b>	<b>51,800</b>	<b>51,800</b>	<b>51,800</b>
	<b>Total Revenues</b>	<b>1,709,172</b>	<b>1,470,961</b>	<b>1,514,917</b>	<b>1,374,511</b>	<b>1,726,777</b>	<b>1,649,647</b>	<b>1,847,686</b>	<b>1,847,686</b>	<b>1,847,686</b>
	Personnel Services									
see detail	Recreation programs	334,421	273,480	246,913	349,654	324,662	200,464	378,587	378,587	378,587
see detail	Madras Aquatic Center Facility	45,825	52,142	47,545	61,200	66,573	65,794	55,204	75,204	75,204
see detail	Administration	191,680	183,839	212,047	224,202	201,935	179,854	278,701	278,701	278,701
	<b>Total Personnel Services</b>	<b>571,926</b>	<b>509,461</b>	<b>506,505</b>	<b>635,056</b>	<b>593,170</b>	<b>446,112</b>	<b>712,492</b>	<b>732,492</b>	<b>732,492</b>
	FTE	7.58	7.83	8.66	10.03			13.00	13.63	
	Materials & Services									
see detail	Recreation programs	113,400	112,378	52,862	110,187	117,200	42,929	104,800	104,800	104,800
see detail	Madras Aquatic Center Facility	199,856	194,935	177,453	214,353	238,150	208,909	261,320	241,320	241,320
see detail	Administration	147,148	147,682	159,782	112,045	190,045	149,304	161,000	161,000	161,000
	<b>Total Materials &amp; Services</b>	<b>460,404</b>	<b>454,995</b>	<b>390,096</b>	<b>436,585</b>	<b>545,395</b>	<b>401,141</b>	<b>527,120</b>	<b>507,120</b>	<b>507,120</b>
	Capital Outlay									
1-81100	Capital improvements (over \$5,000)	500,430	2,231	10,428	-	95,000	39,489	35,000	35,000	35,000
1-81200	Capital equipment (over \$5,000)	-	-	-	-	66,680	32,019	15,000	15,000	15,000
	<b>Total Capital Outlay</b>	<b>500,430</b>	<b>2,231</b>	<b>10,428</b>	<b>-</b>	<b>161,680</b>	<b>71,508</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
	Debt Service									
1-91000	Principal	85,867	200,000	226,820	225,200	225,200	227,795	228,805	228,805	228,805
1-92000	Interest	13,455	38,598	13,411	15,300	15,300	12,136	14,126	14,126	14,126
	<b>Total Debt/Short-term Borrowing</b>	<b>99,322</b>	<b>238,598</b>	<b>240,231</b>	<b>240,500</b>	<b>240,500</b>	<b>239,931</b>	<b>242,931</b>	<b>242,931</b>	<b>242,931</b>
	Transfers to Other Funds									
	Maintenance reserve fund	-	-	-	43,557	43,557	43,557	5,000	5,000	5,000
	<b>Total Transfers to Other Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,557</b>	<b>43,557</b>	<b>43,557</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
	Contingency									
	Contingency	-	-	-	-	30,000	-	30,000	30,000	30,000
	<b>Total Contingency</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
	<b>Total Expenditures</b>	<b>1,632,082</b>	<b>1,205,285</b>	<b>1,147,260</b>	<b>1,355,698</b>	<b>1,614,302</b>	<b>1,202,249</b>	<b>1,567,543</b>	<b>1,567,543</b>	<b>1,567,543</b>
	Ending Cash Balance	77,090	265,676	367,657	18,813	112,475	447,398	280,143	280,143	280,143
	<b>Total Ending Cash Balance</b>	<b>77,090</b>	<b>265,676</b>	<b>367,657</b>	<b>18,813</b>	<b>112,475</b>	<b>447,398</b>	<b>280,143</b>	<b>280,143</b>	<b>280,143</b>
	Ending balance without tax anticipation loan	77,090	65,676	167,657	(181,187)	(57,525)	247,398	120,143	120,143	120,143

Adopted by the MACRD  
Board of Directors on  
June 7, 2021

# MADRAS AQUATIC CENTER RECREATION DISTRICT

FY2021-22 Budget Worksheet

## General Fund: Recreation Programs

QUICKBOOKS  
Acct

Description	2017-18	2018-19	2019-20	2020-21			2021-22			
	Actuals	Actuals	Actuals	Original	Amended	Projected YE	Proposed	Approved	Adopted	
<b>Personnel Services</b>										
1-62110 Regular salaries	120,491	94,060	98,470	102,613	132,000	revised 04.21.21 113,719	235,288	235,288	235,288	
1-62120 Temporary salaries	153,813	136,900	102,040	180,940	126,599	39,182	54,600	54,600	54,600	
1-62130 Associated payroll expenses	41,917	21,173	21,083	42,601	28,173	17,184	29,535	29,535	29,535	
1-62140 Employee health benefits	18,200	21,347	16,352	23,500	29,500	15,319	43,200	43,200	43,200	
1-62150 Employee retirement benefits	-	-	4,109	-	4,100	7,080	11,764	11,764	11,764	
1-62160 Workers compensation	-	-	4,858	-	4,290	7,980	4,200	4,200	4,200	
<b>Total Personnel Services</b>	<b>334,421</b>	<b>273,480</b>	<b>246,913</b>	<b>349,654</b>	<b>324,662</b>	<b>200,464</b>	<b>378,587</b>	<b>378,587</b>	<b>378,587</b>	
<i>FTE</i>	3.33	3.33	4.33	5.33	-	-	7.75	7.75	7.75	
<b>Materials &amp; Services</b>										
Rev in new Registration Refunds	3,000	7,329	1,964	-	-	-	-	-	-	
1-71001 Advertising	10,000	8,229	-	10,000	10,700	8,493	15,000	15,000	15,000	
1-71002 Contractual services	13,400	18,248	6,667	38,500	35,000	14,984	30,000	30,000	30,000	
1-71003 Cell phone stipend	1,000	1,380	-	-	1,800	1,800	1,800	1,800	1,800	
1-71004 Equipment	5,000	(116)	8,601	5,000	26,900	5,000	5,000	5,000	5,000	
1-71006 Licenses, Dues and Subscriptions	1,000	12,194	-	17,000	4,000	1,448	3,000	3,000	3,000	
1-71007 Postage	-	-	-	-	-	-	-	-	-	
1-71008 Pre-Employment screening	28,500	24,109	-	1,300	1,300	1,200	1,000	1,000	1,000	
1-71011 Professional development	-	-	-	1,500	1,500	2,242	5,000	5,000	5,000	
1-71012 Supplies	43,000	37,328	33,646	30,887	25,000	6,762	25,000	25,000	25,000	
1-71013 Travel reimbursement	5,500	3,649	-	5,000	5,000	200	3,000	3,000	3,000	
1-71014 Uniforms	3,000	29	1,983	1,000	1,000	800	2,500	2,500	2,500	
1-73027 Safety expenses	-	-	-	-	-	-	2,000	2,000	2,000	
1-71028 Employee wellness benefit	-	-	-	-	-	-	1,500	1,500	1,500	
1-71030 Scholarships	-	-	-	-	5,000	-	10,000	10,000	10,000	
<b>Total Materials &amp; Services</b>	<b>113,400</b>	<b>112,378</b>	<b>52,862</b>	<b>110,187</b>	<b>117,200</b>	<b>42,929</b>	<b>104,800</b>	<b>104,800</b>	<b>104,800</b>	
<b>Total Expenditures</b>	<b>447,821</b>	<b>385,858</b>	<b>299,774</b>	<b>459,841</b>	<b>441,862</b>	<b>243,393</b>	<b>483,387</b>	<b>483,387</b>	<b>483,387</b>	
Program Revenues	\$ 482,720	\$ 517,384	\$ 249,262	\$ 277,000	\$ 139,000	\$ 88,495	\$ 317,000	\$ 317,000	\$ 317,000	
General fund subsidy	\$ 34,899	\$ 131,526	\$ (50,512)	\$ (182,841)	\$ (302,862)	\$ (154,898)	\$ (166,387)	\$ (166,387)	\$ (166,387)	
	43%	29%	53%	91%	80%	88%	40%	40%	40%	
<i>Revenues included: 509J MOU, user fees and registrations, donations, sponsorships, and scholarships</i>										

# MADRAS AQUATIC CENTER RECREATION DISTRICT

FY2021-22 Budget Worksheet

## General Fund: Madras Aquatic Center Facility

Acct No	Description	2017-18	2018-19	2019-20	2020-21			2021-22			
		Actuals	Actuals	Actuals	Original	Amended	Projected YE	Proposed	Approved	Adopted	
	<b>Personnel Services</b>						<i>revised 04.21.21</i>				
	Regular salaries	28,375	32,226	42,098	29,000	57,000	33,926	39,520	39,520	39,520	
	Temporary salaries	11,500	15,981	-	22,000	-	18,010	-	17,921	17,921	
	Associated payroll expenses	5,650	3,510	4,427	7,700	6,270	5,352	3,952	5,707	5,707	
	Employee health benefits	300	425	-	-	-	-	9,000	9,000	9,000	
	Employee retirement benefits	-	-	-	2,500	1,450	8,506	1,976	2,300	2,300	
	Workers compensation	-	-	1,020	-	1,853	-	756	756	756	
	<b>Total Personnel Services</b>	<b>45,825</b>	<b>52,142</b>	<b>47,545</b>	<b>61,200</b>	<b>66,573</b>	<b>65,794</b>	<b>55,204</b>	<b>75,204</b>	<b>75,204</b>	
	<i>FTE</i>	<i>1.25</i>	<i>1.50</i>	<i>1.33</i>	<i>1.70</i>			<i>1.00</i>	<i>1.63</i>		
	<b>Materials &amp; Services</b>										
Admin bud	Insurance	16,500	18,250	-	-	-	-	-	-	-	
1-72002	Contractual services	4,500	5,982	6,185	24,000	30,000	30,000	40,000	20,000	20,000	
1-72003	Cell phone stipend	-	-	-	-	600	500	600	600	600	
1-72004	Equipment	-	-	-	-	-	8,300	-	-	-	
1-72006	Licenses, Dues and Subscriptions	2,200	1,193	-	1,000	1,000	2,876	3,000	3,000	3,000	
1-72007	Postage	-	-	-	-	-	-	-	-	-	
1-72008	Pre-Employment screening	-	-	-	-	-	220	-	-	-	
1-72011	Professional development	1,000	325	-	750	750	500	1,000	1,000	1,000	
1-72012	Supplies	6,500	5,412	10,586	10,000	10,000	4,000	5,000	5,000	5,000	
1-72013	Travel reimbursement	1,000	312	-	1,500	1,500	200	1,000	1,000	1,000	
1-72014	Uniforms	250	-	-	-	-	100	500	500	500	
1-72015	Repairs & Maintenance	25,406	16,355	38,606	32,800	50,000	41,553	55,000	55,000	55,000	
1-72016	Vehicle expenses	-	1	2	3	-	-	-	-	-	
1-72018	Leases and rentals	-	967	1,375	1,300	1,300	1,300	1,300	1,300	1,300	
1-72019	Pool Chemicals	18,000	21,968	18,382	25,000	25,000	14,360	20,000	20,000	20,000	
1-72020	Utilities	124,500	124,170	102,318	118,000	118,000	103,500	131,620	131,620	131,620	
1-72027	Safety expenses	-	-	-	-	-	1,500	2,000	2,000	2,000	
1-71028	Employee wellness benefit	-	-	-	-	-	-	300	300	300	
	<b>Total Materials &amp; Services</b>	<b>199,856</b>	<b>194,935</b>	<b>177,453</b>	<b>214,353</b>	<b>238,150</b>	<b>208,909</b>	<b>261,320</b>	<b>241,320</b>	<b>241,320</b>	
	<b>Total Expenditures</b>	<b>245,681</b>	<b>247,077</b>	<b>224,998</b>	<b>275,553</b>	<b>304,723</b>	<b>274,703</b>	<b>316,524</b>	<b>316,524</b>	<b>316,524</b>	
	Facilities revenues	\$ 150,744	\$ 71,000	\$ 54,425	\$ 46,200	\$ 7,000	\$ 5,000	\$ 40,000	\$ 40,000	\$ 40,000	
	General fund subsidy	\$ (94,937)	\$ (176,077)	\$ (170,573)	\$ (229,353)	\$ (297,723)	\$ (269,703)	\$ (276,524)	\$ (276,524)	\$ (276,524)	
		69%	86%	88%	83%	98%	98%	84%	84%	84%	
	<i>Revenues included: Facility rentals, merchandise, and concessions</i>										

# MADRAS AQUATIC CENTER RECREATION DISTRICT

FY2021-22 Budget Worksheet

## General Fund: Administration

Acct No	Description	2017-18	2018-19	2019-20	2020-21			2021-22			
		Actuals	Actuals	Actuals	Original	Amended	Projected YE	Proposed	Approved	Adopted	
	<b>Personnel Services</b>						<i>revised 04.21.21</i>				
	Regular salaries	149,436	131,639	144,058	134,200	137,000	134,193	217,751	217,751	217,751	
	Temporary salaries	-	-	28,218	43,000	15,000	11,996	-	-	-	
	Associated payroll expenses	19,427	34,317	18,114	21,000	20,020	16,360	21,775	21,775	21,775	
	Employee health benefits	22,817	17,883	17,482	26,002	20,325	12,528	30,300	30,300	30,300	
	Employee retirement benefits	-	-	-	-	5,000	4,561	5,431	5,431	5,431	
	Workers compensation	-	-	4,174	-	4,590	216	3,444	3,444	3,444	
	<b>Total Personnel Services</b>	<b>191,680</b>	<b>183,839</b>	<b>212,047</b>	<b>224,202</b>	<b>201,935</b>	<b>179,854</b>	<b>278,701</b>	<b>278,701</b>	<b>278,701</b>	
	<i>FTE</i>	3.00	3.00	3.00	3.00			4.25	4.25		
	<b>Materials &amp; Services</b>										
N/A in new	Kid's Club Collections Paid-out	109,698	156	-	-	-	-	-	-	-	
N/A in new	Donation	-	300	600	600	-	-	-	-	-	
1-73001	Advertising	10,000	4,440	15,745	4,500	3,300	3,200	5,000	5,000	5,000	
1-73002	Contractual services	2,000	44,187	67,091	35,000	100,000	71,500	53,000	53,000	53,000	
1-73003	Cell phone stipend	1,000	-	-	-	1,800	775	600	600	600	
1-73004	Equipment	1,500	-	-	750	245	200	-	-	-	
1-73005	Active, ADP and Bank Fees	5,200	414	4,840	500	13,000	6,000	15,000	15,000	15,000	
1-73006	Licenses, Dues and Subscriptions	2,000	5,202	5,859	2,000	2,000	6,430	7,000	7,000	7,000	
1-73007	Postage	500	337	368	445	500	250	500	500	500	
1-73008	Pre-Employment screening	250	158	1,580	500	200	100	200	200	200	
1-73011	Professional development	3,000	3,334	980	1,000	1,000	3,000	5,000	5,000	5,000	
1-73012	Supplies	2,000	2,872	4,136	4,000	4,000	3,250	5,000	5,000	5,000	
1-73013	Travel reimbursement	4,000	4,935	2,196	4,000	4,000	-	4,000	4,000	4,000	
1-73014	Uniforms	1,000	-	-	500	500	500	1,000	1,000	1,000	
1-73015	Liability insurance	-	5,000	25,490	30,000	30,000	25,867	34,000	34,000	34,000	
1-73016	Board expenses	-	-	-	-	1,000	-	1,000	1,000	1,000	
1-73017	Election expenses	-	3,351	-	3,500	4,000	4,000	-	-	-	
1-73018	Leases and rentals	5,000	3,289	3,549	4,000	4,000	2,731	3,000	3,000	3,000	
1-73019	Legal Services	-	60,649	21,730	10,000	9,000	9,000	10,000	10,000	10,000	
1-73020	Merchant fees	-	8,717	3,674	10,000	8,500	3,000	8,000	8,000	8,000	
1-73021	Technology expenses (less than \$5,000)	-	340	1,946	750	3,000	9,500	6,500	6,500	6,500	
1-73027	Safety expenses	-	-	-	-	-	-	1,000	1,000	1,000	
1-73028	Employee wellness benefit	-	-	-	-	-	-	1,200	1,200	1,200	
	<b>Total Materials &amp; Services</b>	<b>147,148</b>	<b>147,682</b>	<b>159,782</b>	<b>112,045</b>	<b>190,045</b>	<b>149,304</b>	<b>161,000</b>	<b>161,000</b>	<b>161,000</b>	
	<b>Total Expenditures</b>	<b>338,828</b>	<b>331,521</b>	<b>371,829</b>	<b>336,247</b>	<b>391,980</b>	<b>329,158</b>	<b>439,701</b>	<b>439,701</b>	<b>439,701</b>	
	General revenues	\$ 117,872	\$ 60,000	\$ 68,191	\$ 63,000	\$ 23,000	\$ 17,000	\$ 124,848	\$ 124,848	\$ 124,848	
	General fund subsidy	\$(220,956)	\$(271,521)	\$(303,638)	\$(273,247)	\$(368,980)	\$(312,158)	\$(314,853)	\$(314,853)	\$(314,853)	
		65%	82%	82%	81%	94%	96%	70%	70%	70%	
	<i>Revenues included: Memberships/punch cards and partner programs</i>										

# MADRAS AQUATIC CENTER RECREATION DISTRICT

FY21-22 Budget Worksheet

## Debt Services Fund

Acct No

Description	2017-18	2018-19	2019-20	2020-21		2021-22		
	Actuals	Actuals	Actuals	Adopted	Projected YE	Proposed	Approved	Adopted
Beginning Cash				<i>revised 04.21.21</i>				
Beginning Cash	113,977	97,549	85,961	74,654	79,349	80,890	80,890	80,890
<b>Total Beginning Cash</b>	<b>113,977</b>	<b>97,549</b>	<b>85,961</b>	<b>74,654</b>	<b>79,349</b>	<b>80,890</b>	<b>80,890</b>	<b>80,890</b>
Property Taxes								
Current Year Taxes	622,583	616,946	641,080	696,750	672,491	640,000	640,000	640,000
Prior Year Taxes	-	16,351	21,991	15,000	23,000	15,000	15,000	15,000
<b>Total Property Taxes</b>	<b>622,583</b>	<b>633,297</b>	<b>663,071</b>	<b>711,750</b>	<b>695,491</b>	<b>735,890</b>	<b>735,890</b>	<b>735,890</b>
Grants, Donations & Miscellaneous								
Interest Income	4,226	7,361	8,178	1,000	2,800	2,000	2,000	2,000
<b>Total Grants, Donations, &amp; Miscellaneous</b>	<b>4,226</b>	<b>7,361</b>	<b>8,178</b>	<b>1,000</b>	<b>2,800</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>Total Revenues</b>	<b>740,786</b>	<b>738,207</b>	<b>757,210</b>	<b>787,404</b>	<b>777,640</b>	<b>818,780</b>	<b>818,780</b>	<b>818,780</b>
Debt Services								
Principal	455,000	485,000	530,000	570,000	570,000	620,000	620,000	620,000
Interest	188,237	167,246	147,861	126,750	126,750	103,950	103,950	103,950
<b>Total Debt Services</b>	<b>643,237</b>	<b>652,246</b>	<b>677,861</b>	<b>696,750</b>	<b>696,750</b>	<b>723,950</b>	<b>723,950</b>	<b>723,950</b>
<b>Total Expenditures</b>	<b>643,237</b>	<b>652,246</b>	<b>677,861</b>	<b>696,750</b>	<b>696,750</b>	<b>723,950</b>	<b>723,950</b>	<b>723,950</b>
Ending Cash Balance								
Ending Cash Balance	97,549	85,961	79,349	90,654	80,890	94,830	94,830	94,830
<b>Total Ending Cash Balance</b>	<b>97,549</b>	<b>85,961</b>	<b>79,349</b>	<b>90,654</b>	<b>80,890</b>	<b>94,830</b>	<b>94,830</b>	<b>94,830</b>

# MADRAS AQUATIC CENTER RECREATION DISTRICT

FY21-22 Budget Worksheet

## Maintenance Reserve Fund

Acct No

Description	2017-18	2018-19	2019-20	2020-21		2021-22		
	Actuals	Actuals	Actuals	Adopted	Projected YE	Proposed	Approved	Adopted
Beginning Cash					<i>revised 04.21.21</i>			
Beginning Cash	(43,557)	(43,557)	(43,557)	(43,557)	(43,557)	-	-	-
<b>Total Beginning Cash</b>	<b>(43,557)</b>	<b>(43,557)</b>	<b>(43,557)</b>	<b>(43,557)</b>	<b>(43,557)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers from other funds								
Transfer from the General Fund	-	-	-	43,557	43,557	5,000	5,000	5,000
<b>Transfers from other funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,557</b>	<b>43,557</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Total Revenues</b>	<b>(43,557)</b>	<b>(43,557)</b>	<b>(43,557)</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
Transfers to other funds								
General Fund	-	-	-	-	-	5,000	5,000	5,000
<b>Transfers to other funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
Ending Cash Balance								
Ending Cash Balance	(43,557)	(43,557)	(43,557)	-	-	-	-	-
<b>Total Ending Cash Balance</b>	<b>(43,557)</b>	<b>(43,557)</b>	<b>(43,557)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>





6605 SE Lake Road, Portland, OR 97222  
PO Box 22109 Portland, OR 97269-2169  
Phone: 503-684-0360 Fax: 503-620-3433  
E-mail: [legals@commnewspapers.com](mailto:legals@commnewspapers.com)

**AFFIDAVIT OF PUBLICATION**

State of Oregon, County of Jefferson, SS I, Charlotte Allsop, being the first duly sworn, depose and say that I am the Accounting Manager of the **Madras Pioneer**, a newspaper of general circulation, serving Madras in the aforesaid county and state, as defined by ORS 193.010 and 193.020, that

**Madras Aquatic Center**  
**NOTICE OF BUDGET COMMITTEE MEETING on May 17, 2021 at 6:00 p.m.**  
**Ad#: 200718**

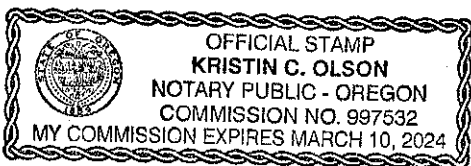
A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 2 week(s) in the following issue(s):  
**05/05/2021, 05/12/2021**

Charlotte Allsop  
Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 05/12/2021.

Kristin C. Olson  
NOTARY PUBLIC FOR OREGON

Acct #: 101694  
Attn:  
MADRAS AQUATIC CENTER  
1195 SE KEMPER WAY  
MADRAS, OR 97741



**NOTICE OF BUDGET COMMITTEE MEETING**

A public meeting of the Budget Committee of the Madras Aquatics Center Recreation District, Jefferson County, State of Oregon, to discuss the budget for the fiscal year July 1, 2021 to June 30, 2022 will be held at the Madras Aquatics Center, 1195 SE Kemper Way, Madras, OR. The meeting will take place on May 17, 2021 at 6:00 p.m.

The purpose of the meeting is to receive comments 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 after May 4, 2021 at the Madras Aquatics Center between the hours of 7:00 a.m. and 3:00 p.m. or online at [macrecdistrict.com](http://macrecdistrict.com).

If you require accommodations for the meeting, please contact Courtney Snead, Executive Director at 541-475-4253 regarding arrangements that may allow you to participate in this public meeting fully.

Publish May 5, 12, 2021

MP200718

# Pamplin MediaGroup

6605 SE Lake Road, Portland, OR 97222  
 PO Box 22109 Portland, OR 97269-2169  
 Phone: 503-684-0360 Fax: 503-620-3433  
 E-mail: legals@commnewsletters.com

## AFFIDAVIT OF PUBLICATION

State of Oregon, County of Jefferson, SS I,  
 Charlotte Allsop, being the first duly sworn,  
 depose and say that I am the Accounting  
 Manager of the **Madras Pioneer**, a newspa-  
 per of general circulation, serving Madras in  
 the aforesaid county and state, as defined  
 by ORS 193.010 and 193.020, that

**Madras Aquatic Center**  
**NOTICE OF BUDGET HEARING on Monday,**  
**June 7, 2021 at 5:30 pm**  
**Ad#: 203520**

A copy of which is hereto annexed, was  
 published in the entire issue of said  
 newspaper(s) for 1 week(s) in the  
 following issue(s):  
**05/26/2021**

*Charlotte Allsop*

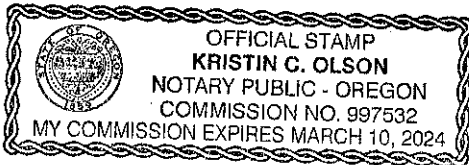
Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this  
 05/26/2021.

*Kristin C. Olson*  
 NOTARY PUBLIC FOR OREGON

Acct #: 101694

**Attn:**  
**MADRAS AQUATIC CENTER**  
**1195 SE KEMPER WAY**  
**MADRAS, OR 97741**



**FORM LB-1**

**NOTICE OF BUDGET HEARING**

A public meeting of the Board of Directors of the Madras Aquatics Center Recreation District in Madras, Oregon will be held on Monday, June 7, 2021 at 5:30 pm at 1195 SE Kemper Way, Madras, OR 97741. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 as approved by the Madras Aquatic Center Recreation District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 1195 SE Kemper Way, between the hours of 7:00 a.m. and 3:00 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year.

Contact: Courtney Sneed, Executive Director Telephone: 541-475-4253 Email: executivedirector@macrecreation.com

	FINANCIAL SUMMARY - RESOURCES		
	Actual Amount Fiscal Year 2019-2020	Adopted Budget Fiscal Year 2020-2021	Approved Budget Fiscal Year 2021-2022
<b>TOTAL OF ALL FUNDS</b>			
Beginning Fund Balance/Net Working Capital	265,676	265,677	447,388
Intergovernmental revenue	30,000	40,000	30,000
Programs and services revenue	205,035	32,000	416,848
Grant, Donations and miscellaneous revenue	179,914	343,500	51,800
Proceeds from borrowing/short term debt	200,000	200,000	190,000
Current Year Property Taxes Estimated to be Received	634,692	667,100	711,640
<b>Total Resources</b>	<b>1,514,917</b>	<b>1,608,277</b>	<b>1,847,686</b>
	<b>FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION</b>		
Personnel Services	506,505	575,750	732,482
Materials and Services	900,086	515,695	507,120
Capital Outlay	10,428	90,000	50,000
Debt Service	240,281	240,500	242,931
Interfund Transfers	0	143,657	5,000
Contingencies	0	30,000	30,000
Unappropriated Ending Balance	367,657	112,475	280,143
<b>Total Requirements</b>	<b>1,514,917</b>	<b>1,608,277</b>	<b>1,847,686</b>
	<b>FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT</b>		
Name: General Fund			
FTE for Recreation Programs	4.33	5.33	7.75
FTE for MAC Facility	1.33	1.70	1.63
FTE for Administration	8.00	3.00	4.25
<b>TOTAL General Fund FTE</b>	<b>6.66</b>	<b>10.03</b>	<b>13.63</b>
<b>Total Required FTE</b>	<b>6.66</b>	<b>10.03</b>	<b>13.63</b>

**RESOLUTION NO. 2021-08**

**RESOLUTION ADOPTING THE BUDGET**

WHEREAS, the Madras Aquatic Center Board of Directors adopted resolution 2021-06, adopting the FY2021-22 budget on June 7, 2021; and

WHEREAS, the original adopting resolution had inconsistent language with local budget law and needed to be revised per the Jefferson County Assessor's office;

BE IT RESOLVED that the Board of Directors of the Madras Aquatic Center Recreation District hereby adopts the budget for fiscal year 2021-2022 in the total amount of \$2,671,466. This budget is on file at the Madras Aquatic Center Recreation District in Madras, Oregon.

**RESOLUTION MAKING APPROPRIATIONS**

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2021, for the following purposes:

<b>General Fund</b>		<b>Debt Services Fund</b>	
<u>Organizational Unit or Program:</u>		Debt Service .....	723,950
<b>Recreation Programs</b>	483,387	<b>Total.....</b>	<b>\$723,950</b>
<b>MAC Facility</b>	316,524		
<b>Administration</b>	439,701		
<u>Not Allocated to Organizational Unit or Program:</u>		<b>Maintenance Reserve Fund</b>	
Capital Outlay.....	50,000	Transfers to other funds	5,000
Debt Service .....	242,931	<b>Total.....</b>	<b>\$5,000</b>
Transfers Out.....	5,000		
Contingency.....	30,000		
<b>Total.....</b>	<b>\$1,567,543</b>		
		<b>Total APPROPRIATIONS, All Funds . . .</b>	<b>\$2,296,493</b>
		Total Unappropriated and Reserve Amounts, All Funds . . .	374,973
		<b>TOTAL ADOPTED BUDGET . . .</b>	<b>\$2,671,466</b>

**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 2021-2022:

- (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 \$685,475 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.....\$685,475

**This resolution shall become effective on July 1, 2021.**

ADOPTED by the Board of Directors of the Madras Aquatic Center Recreation District, the above resolution statements were approved and declared adopted on this 28th day of June, 2021.

Ayes:     3      
 Nays:     0      
 Abstentions:     0      
 Absent:     2      
 Vacancies:     0    

  
 \_\_\_\_\_  
 Taylor Lark/Board Chair

I certify that a public hearing was held at the Budget Committee meeting on May 17, 2021 and a public hearing before the Board of Directors was held on June 7, 2021 giving citizens an opportunity to comment on the 2021-2022 budget for the Madras Aquatic Center Recreation District.

  
 \_\_\_\_\_  
 Courtney Snead, Executive Director

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

# FORM LB-50 2021-2022

To assessor of Jefferson County

Check here if this is an amended form.

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

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

<u>1195 SE Kemper Way</u>	<u>Madras</u>	<u>OR</u>	<u>97741</u>	<u>06/22/2021</u>
Mailing Address of District	City	State	ZIP code	Date
<u>Courtney Snead</u>	<u>Executive Director</u>	<u>(541) 475-4253 x1041</u>	<u>executivedirector@macrecdistrict.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**

		Subject to General Government Limits Rate -or- Dollar Amount	
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . . . .	1	0.25	
2. Local option operating tax . . . . .	2	0.40	
3. Local option capital project tax . . . . .	3		<b>Excluded from Measure 5 Limits Dollar Amount of Bond Levy</b>
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.		685,475
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) . . . . .	5c.		<b>685,475</b>

**PART II: RATE LIMIT CERTIFICATION**

6. Permanent rate limit in dollars and cents per \$1,000 . . . . .	6	0.25
7. Election date when your new district received voter approval for your permanent rate limit . . . . .	7	
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
Operating	11/07/2017	2018	2023	0.40 per 1,000

**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.