
FY2022-23 PROPOSED BUDGET MAC RECREATION DISTRICT



BUDGET MESSAGE

May 5, 2022

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) 2022-23.

The MACRD was formed in 2004 and serves approximately 14,000 district residents. The district currently employs a total of 13.63 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.

This proposed FY2022-23 budget, totaling \$2,687,805, reflects the priorities set by the Board of Directors and is aligned to the goals outlines in the 2020-25 strategic plan, which was updated by the board in spring 2020 after a broad and extensive community and stakeholder engagement process. The proposed budget includes 14.0 FTE and focuses on investments that support the following goals:

Goal #1 Strive to provide exceptional programs and services that meet community needs and interests.

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 they receive for investing in the district.

FY2022-23 PROPOSED BUDGET MAC RECREATION DISTRICT



BUDGET MESSAGE

BUDGET PRIORITIES

If I could choose one word to represent the budget and operational priorities for the FY2022-23 it would be consistency, in program offerings, patron services, marketing, fees, and schedules. Priorities reflected in this budget include the following:

1. Retention of existing staff, both for program consistency and new program development;
2. Growth of recreation program offerings while maintaining high quality, consistent experiences for patrons; and
3. Increased exposure to current and new patrons through branded advertising.

New investments, transfers and reductions in the proposed FY2022-23 personnel budget include:

- 2.25 new FTE for recreation programs
- 1.0 FTE Recreation Supervisor
- 0.75 FTE Temporary/seasonal program aides/camp leaders/instructors/coordinators
- 0.25 FTE Marketing Intern
- Transfer of 1 FTE to the MAC Facility budget from recreation programs
- 1.25 FTE reduction for administration
- Reflects a focus on program delivery. Duties absorbed by the Patron Services Manager and Executive Director positions.

CHALLENGES & OPPORTUNITIES

Challenges and opportunities that we will be embracing in the upcoming fiscal year include:

- Uncertainty around community interest in new program offerings
- Unanticipated facility/operational expenses
- Legislation with potential financial impact
- Local option levy election in November 2022

FY2022-23 PROPOSED BUDGET MAC RECREATION DISTRICT



BUDGET MESSAGE

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

FY2022-23 BUDGET WORKSHEET GENERAL FUND SUMMARY

Acct No	Description	2018-19		2019-20		2020-21		2021-22		2022-23			
		Actuals	Actuals	Actuals	Actuals	Original Amended	Projected YE	Proposed	Approved	Adopted			
	Beginning Cash			77,090	265,677	367,660		447,398	536,223	464,980	317,205	317,205	317,205
	Audit adjustment for prior year restatement			-	-	(26,174)		-	-	-	-	-	-
1-09998	Total Beginning Cash	77,090	265,677	341,486				447,398	536,223	464,980	317,205	317,205	317,205
	Property Taxes												
1-10100	Current permanent rate property taxes	237,940	247,647	269,989				278,720	278,720	280,000	294,000	294,000	294,000
1-10200	Current local option levy taxes	349,225	367,651	410,910				413,920	413,920	418,000	438,900	438,900	438,900
1-10300	Prior year permanent rate property taxes	6,563	12,025	(5,685)				8,000	8,000	8,000	8,000	8,000	8,000
1-10400	Prior year local option levy taxes	5,723	7,370	17,978				11,000	11,000	13,000	10,000	10,000	10,000
	Total Property Taxes	599,451	634,692	693,192				711,640	711,640	719,000	750,900	750,900	750,900
	Intergovernmental revenue												
1-20070	509 JSchool district MOU	30,000	30,000	30,000				30,000	30,000	30,000	30,000	30,000	30,000
	Total Intergovernmental revenue	30,000	30,000	30,000				30,000	30,000	30,000	30,000	30,000	30,000
	Proceeds from borrowing												
1-30010	Line of credit borrowing (JASON months)	400,000	200,000	200,000				190,000	190,000	200,000	200,000	200,000	200,000
	Total Proceeds from Borrowing	400,000	200,000	200,000				190,000	190,000	200,000	200,000	200,000	200,000
	Programs and Services revenue												
1-47000	Memberships/Punch cards	60,000	42,017	29,479				109,848	109,848	40,000	65,000	65,000	65,000
1-42000	Partner programs (i.e. prescription program)	-	-	3,699				15,000	15,000	29,054	30,000	30,000	30,000
1-43000	Facility revenues (i.e. rentals/merch/concess)	35,500	27,213	8,706				40,000	40,000	44,250	72,000	72,000	72,000
1-45000	User fees and registration	243,692	135,805	60,572				250,000	250,000	195,572	270,000	270,000	270,000
1-47000	Special events	-	-	1,485				2,000	2,000	-	-	-	-
	Total Programs and Services revenue	339,192	205,035	103,940				416,848	416,848	308,876	437,000	437,000	437,000
	Grants, Donations & Miscellaneous												
1-57000	Grants	-	144,821	278,414				5,000	5,000	9,000	100,000	100,000	100,000
1-52700	Donations	-	-	200				10,000	110,000	82,000	20,000	20,000	20,000
1-52200	Program sponsorships/advertising	-	-	5,430				15,000	15,000	15,000	25,000	25,000	25,000
1-52300	Scholarship fundraising	-	-	2,517				10,000	10,000	13,000	15,000	15,000	15,000
	Kids Club revenue	22,496	-	-				-	-	-	-	-	-
1-54000	Interest	2,732	2,078	3,067				1,800	1,800	2,500	2,000	2,000	2,000
1-55000	Miscellaneous revenue	-	32,615	(7,690)				10,000	10,000	10,000	10,000	10,000	10,000
	Total Grants, Donations, & Miscellaneous	25,228	179,514	281,937				51,800	151,800	131,500	172,000	172,000	172,000
	Total Revenues	1,470,961	1,514,918	1,650,556				1,847,686	2,036,511	1,854,356	1,907,105	1,907,105	1,907,105

MADRAS AQUATIC CENTER RECREATION DISTRICT

FY2022-23 BUDGET WORKSHEET GENERAL FUND SUMMARY

Acct No	Description	2018-19		2019-20		2020-21		2021-22		2022-23	
		Actuals	Actuals	Actuals	Actuals	Original	Amended	Projected YE	Proposed	Approved	Adopted
	Personnel Services										
<i>see detail/</i>	Recreation programs	273,480	256,104	194,908		378,587	384,937	376,476	445,859	445,859	445,859
<i>see detail/</i>	Madras Aquatic Center Facility	52,142	47,545	61,862		75,204	56,204	56,355	117,034	117,034	117,034
<i>see detail/</i>	Administration	183,839	212,047	165,603		278,701	251,201	207,225	219,619	219,619	219,619
	Total Personnel Services	509,461	515,695	422,373		732,492	692,342	640,056	782,512	782,512	782,512
	FTE	7.83	8.66	10.03		13.70			14.00	14.00	14.00
	Materials & Services										
<i>see detail/</i>	Recreation programs	112,378	43,671	44,205		104,800	120,275	68,980	65,900	65,900	65,900
<i>see detail/</i>	Madras Aquatic Center Facility	194,934	177,451	213,901		241,320	235,320	237,531	248,400	248,400	248,400
<i>see detail/</i>	Administration	147,682	159,782	149,815		161,000	181,500	131,956	192,300	192,300	192,300
	Total Materials & Services	454,994	380,903	407,921		507,120	537,095	438,467	506,600	506,600	506,600
	Capital Outlay										
1-8700	Capital improvements (over \$5,000)	2,231	10,428	39,489		35,000	90,000	44,698	-	-	-
1-87200	Capital equipment (over \$5,000)	-	-	32,304		15,000	152,000	169,000	50,000	50,000	50,000
	Total Capital Outlay	2,231	10,428	71,793		50,000	242,000	213,698	50,000	50,000	50,000
	Debt Service										
1-91000	Principal	200,000	226,820	227,795		228,805	228,805	228,805	229,852	229,852	229,852
1-92000	Interest	38,598	13,411	12,136		14,126	14,126	11,126	10,079	10,079	10,079
	Total Debt/Short-term Borrowing	238,598	240,231	239,931		242,931	242,931	239,931	239,931	239,931	239,931
	Transfers to Other Funds										
1-98001	Maintenance reserve fund	-	-	43,557		5,000	5,000	5,000	15,000	15,000	15,000
	Total Transfers to Other Funds	-	-	43,557		5,000	5,000	5,000	15,000	15,000	15,000
	Contingency										
1-99000	Contingency	-	-	-		30,000	30,000	-	20,849	20,849	20,849
	Total Contingency	-	-	-		30,000	30,000	-	20,849	20,849	20,849
	Total Expenditures	1,205,284	1,147,258	1,185,575		1,567,543	1,749,368	1,537,152	1,614,891	1,614,891	1,614,891
	Ending Cash Balance	265,677	367,660	464,980		280,143	287,143	317,205	292,214	292,214	292,214
	Total Ending Cash Balance	265,677	367,660	464,980		280,143	287,143	317,205	292,214	292,214	292,214
	Ending balance without tax anticipation loan	65,677	167,660	264,980		120,143	127,143	117,205	113,062	113,062	113,062

MADRAS AQUATIC CENTER RECREATION DISTRICT

FY2022-23 BUDGET WORKSHEET GENERAL FUND: RECREATION PROGRAMS

Acct No	Description	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Original	2021-22 Amended	Projected YE <i>rev 04.21.22</i>	Proposed	2022-23 Approved	Adopted
	Personnel Services									
1-61110	Regular salaries	94,060	107,661	115,311	235,288	235,288	162,003	181,069	181,069	181,069
1-61120	Temporary salaries	136,900	102,040	40,063	54,600	59,600	147,574	191,046	191,046	191,046
1-61130	Associated payroll expenses	21,173	21,083	9,115	29,535	30,885	31,617	37,011	37,011	37,011
1-61140	Employee health benefits	21,347	16,352	16,307	43,200	43,200	22,412	24,000	24,000	24,000
1-61150	Employee retirement benefits	-	4,109	6,134	11,764	11,764	8,724	8,533	8,533	8,533
1-61360	Workers compensation	-	4,858	7,978	4,200	4,200	4,146	4,200	4,200	4,200
	Total Personnel Services	273,480	256,104	194,908	378,587	384,937	376,476	445,859	445,859	445,859
	FTE	3.33	4.33	5.33	7.75	7.75		9.00	9.00	9.00
	Materials & Services									
N/A	Registration Refunds	7,329	1,964	-	-	-	-	-	-	-
1-71001	Advertising	8,229	-	5,854	15,000	16,000	20,000	20,000	20,000	20,000
1-71002	Contractual services	18,248	6,667	13,984	30,000	30,000	100	2,500	2,500	2,500
1-71003	Cell phone stipend	1,380	-	1,250	1,800	1,800	1,800	2,400	2,400	2,400
1-71004	Equipment	(116)	8,601	13,061	5,000	16,975	9,000	5,000	5,000	5,000
1-71006	Licenses, Dues and Subscriptions	12,194	-	1,326	3,000	3,000	2,000	2,000	2,000	2,000
1-71008	Pre-Employment screening	24,109	-	580	1,000	1,000	2,000	2,000	2,000	2,000
1-71011	Professional development	-	-	2,188	6,500	6,500	6,500	4,000	4,000	4,000
1-71012	Supplies	37,328	24,455	4,271	35,000	37,500	14,000	15,000	15,000	15,000
1-71013	Travel reimbursement	3,649	-	53	3,000	3,000	1,500	2,000	2,000	2,000
1-71014	Uniforms	29	1,983	1,022	2,500	2,500	2,000	3,000	3,000	3,000
1-71021	Technology expenses	-	-	-	-	-	1,250	3,000	3,000	3,000
1-73027	Safety expenses	-	-	615	2,000	2,000	2,500	1,000	1,000	1,000
1-71029	Scholarships	-	-	-	-	-	3,258	-	-	-
1-71043	Special events	-	-	-	-	-	552	-	-	-
1-71050	Tournament fees	-	-	-	-	-	1,525	2,000	2,000	2,000
1-71051	Facility rental fees	-	-	-	-	-	995	2,000	2,000	2,000
	Total Materials & Services	112,378	43,671	44,205	104,800	120,275	68,980	65,900	65,900	65,900
	Total Expenditures	385,858	299,774	239,113	483,387	505,212	445,456	511,759	511,759	511,759
	Program Revenues	\$ 577,384	\$ 343,627	\$ 130,664	\$ 421,848	\$ 421,848	\$ 309,626	\$ 420,000	\$ 420,000	\$ 420,000
	General fund subsidy	\$ 191,526	\$ 43,853	\$ (108,449)	\$ (61,539)	\$ (83,364)	\$ (135,830)	\$ (91,759)	\$ (91,759)	\$ (91,759)
		29%	53%	67%	87%	70%	48%	38%	38%	38%

Revenues included: Intergovernmental revenue, user fees and registration, program sponsorships

MADRAS AQUATIC CENTER RECREATION DISTRICT

FY2022-23 BUDGET WORKSHEET

GENERAL FUND: MADRAS AQUATIC CENTER FACILITY

Acct No	Description	2018-19		2019-20		2020-21		2021-22			2022-23	
		Actuals	Actuals	Actuals	Actuals	Original	Amended	Projected YE	Proposed	Approved	Adopted	
	Personnel Services											
1-62110	Regular salaries	32,226	42,098	33,093		39,520	37,520	46,936	99,017	99,017	99,017	
1-62120	Temporary salaries	15,981	-	17,104		17,921	921	-	-	-	-	
1-62130	Associated payroll expenses	3,510	4,427	3,574		5,707	5,707	4,692	9,902	9,902	9,902	
1-62140	Employee health benefits	425	-	-		9,000	9,000	3,617	3,600	3,600	3,600	
1-62150	Employee retirement benefits	-	-	8,091		2,300	2,300	364	3,765	3,765	3,765	
1-62160	Workers compensation	-	1,020	-		756	756	746	750	750	750	
	Total Personnel Services	52,142	47,545	61,862	1.70	75,204	56,204	56,355	117,034	117,034	117,034	2.00
	FTE	1.50	1.33	1.70		1.70			2.00	2.00	2.00	
	Materials & Services											
1-73015	Insurance	18,250	-	-		-	-	-	-	-	-	-
1-72002	Contractual services	5,982	6,185	31,608		20,000	20,000	14,000	15,000	15,000	15,000	
1-72003	Cell phone stipend	-	-	500		600	600	500	2,400	2,400	2,400	
1-72004	Equipment	-	-	23,290		-	-	4,000	4,000	4,000	4,000	
1-72006	Licenses, Dues and Subscriptions	1,193	-	2,434		3,000	3,000	3,000	4,000	4,000	4,000	
1-72007	Postage	-	-	-		-	-	-	-	-	-	
1-72008	Pre-Employment screening	-	-	-		-	-	41	-	-	-	
1-72011	Professional development	325	-	385		1,000	1,000	-	1,000	1,000	1,000	
1-72012	Supplies	5,412	10,586	5,264		2,500	2,300	16,000	14,000	14,000	14,000	
1-72013	Travel reimbursement	312	-	86		1,000	1,000	200	500	500	500	
1-72014	Uniforms	-	-	29		500	500	-	500	500	500	
1-72015	Repairs & Maintenance	16,355	38,606	34,728		55,000	49,000	45,000	50,000	50,000	50,000	
1-72018	Leases and rentals	967	1,375	1,155		1,300	1,300	1,650	500	500	500	
1-72019	Pool Chemicals	21,968	18,382	15,255		20,000	20,000	10,000	10,000	10,000	10,000	
1-72020	Utilities	124,170	102,318	102,290		131,620	131,620	125,000	140,000	140,000	140,000	
1-72027	Safety expenses	-	-	1,488		2,000	2,000	4,000	3,000	3,000	3,000	
1-72030	MAC Sales Supplies	-	-	(6,540)		2,800	3,000	4,500	3,500	3,500	3,500	
1-72034	Furniture	-	-	1,928		-	-	9,640	-	-	-	
	Total Materials & Services	194,934	177,451	213,901		241,320	235,320	237,531	248,400	248,400	248,400	2.00
	Total Expenditures	247,076	224,996	275,763		316,524	291,524	293,886	365,434	365,434	365,434	
	Facilities revenues	\$ 71,000	\$ 54,425	\$ 8,706		\$ 40,000	\$ 40,000	\$ 44,250	\$ 72,000	\$ 72,000	\$ 72,000	
	General fund subsidy	\$ (176,076)	\$ (170,571)	\$ (267,057)		\$ (276,524)	\$ (251,524)	\$ (249,636)	\$ (293,434)	\$ (293,434)	\$ (293,434)	
		86%	88%	72%		72%	702%	91%	73%	73%	73%	

Revenues included: Facility revenues (facility rentals, locker and towel rentals, concessions, and merchandise)

MADRAS AQUATIC CENTER RECREATION DISTRICT

FY2022-23 BUDGET WORKSHEET GENERAL FUND: ADMINISTRATION

Acct No	Description	2018-19		2019-20		2020-21		2021-22		2022-23	
		Actuals	Actuals	Actuals	Actuals	Original	Amended	Projected YE	Proposed	Approved	Adopted
	Personnel Services										
1-73110	Regular salaries	131,639	144,058	125,926		217,751	192,751	176,860	189,926	189,926	189,926
1-63120	Temporary salaries	-	28,218	15,160		-	-	-	-	-	-
1-63130	Associated payroll expenses	34,317	18,114	9,914		21,775	19,275	17,751	18,993	18,993	18,993
1-63140	Employee health benefits	17,883	17,482	10,592		30,300	30,300	8,933	7,200	7,200	7,200
1-63150	Employee retirement benefits	-	-	3,795		5,431	5,431	281	-	-	-
1-63160	Workers compensation	-	4,174	216		3,444	3,444	3,400	3,500	3,500	3,500
	Total Personnel Services	183,839	212,047	165,603	3.00	278,701	251,201	207,225	219,619	219,619	219,619
	FTE	3.00	3.00	3.00		4.25			3.00	3.00	3.00
	Materials & Services										
1-73001	Advertising	4,440	15,745	2,959		5,000	5,000	2,000	2,000	2,000	2,000
1-73002	Contractual services	44,643	67,091	72,207		53,000	65,000	43,000	82,500	82,500	82,500
1-73003	Cell phone stipend	-	-	763		600	600	600	1,200	1,200	1,200
1-73004	Equipment	-	-	2,027		-	-	415	-	-	-
1-73005	Active, ADP and Bank Fees	414	4,840	2,986		15,000	15,000	8,000	9,000	9,000	9,000
1-73006	Licenses, Dues and Subscriptions	5,202	5,859	8,497		7,000	7,000	12,000	13,000	13,000	13,000
1-73007	Postage	337	368	277		500	500	300	500	500	500
1-73008	Pre-Employment screening	158	1,580	-		200	200	-	100	100	100
1-73011	Professional development	3,334	980	2,026		6,200	5,000	2,100	4,000	4,000	4,000
1-73012	Supplies	2,872	4,136	3,902		5,000	5,000	4,000	4,000	4,000	4,000
1-73013	Travel reimbursement	4,935	2,196	-		4,000	4,000	-	2,000	2,000	2,000
1-73014	Uniforms	-	-	274		1,000	1,000	392	1,000	1,000	1,000
1-73015	Liability insurance	5,000	25,490	25,524		34,000	34,000	28,644	31,000	31,000	31,000
1-73016	Board expenses	-	-	60		1,000	1,000	1,360	1,500	1,500	1,500
1-73017	Election expenses	3,351	-	2,355		-	-	-	4,000	4,000	4,000
1-73018	Leases and rentals	3,289	3,549	2,793		3,000	3,000	2,000	2,000	2,000	2,000
1-73019	Legal Services	60,649	21,730	10,142		10,000	10,000	7,000	8,000	8,000	8,000
1-73020	Merchant fees	8,717	3,674	3,240		8,000	8,000	8,000	11,000	11,000	11,000
1-73021	Technology expenses (less than \$5,000)	340	1,946	9,784		6,500	16,200	12,000	5,000	5,000	5,000
1-72027	Safety expenses	-	-	-		1,000	1,000	145	500	500	500
1-72035	Partner ad revenue-scoreboard	-	-	-		-	-	-	10,000	10,000	10,000
	Total Materials & Services	147,682	159,782	149,815	3.00	161,000	181,500	131,956	192,300	192,300	192,300
	Total Expenditures	331,521	371,828	315,418		439,701	432,701	339,181	411,919	411,919	411,919
	General revenues	\$ 60,000	\$ 42,017	\$ 33,178		\$ 124,848	\$ 124,848	\$ 69,054	\$ 95,000	\$ 95,000	\$ 95,000
	General fund subsidy	\$ (271,521)	\$ (329,811)	\$ (282,241)		\$ (314,853)	\$ (307,853)	\$ (270,127)	\$ (316,919)	\$ (316,919)	\$ (316,919)
		82%	82%	96%		62%	85%	93%	74%	74%	74%

Revenues included: Memberships/punch cards and partner programs

MADRAS AQUATIC CENTER RECREATION DISTRICT

FY2022-23 BUDGET WORKSHEET

DEBT SERVICES FUND

Acct No	Description	2018-19		2019-20		2020-21		2021-22		2022-23	
		Actuals	Actuals	Actuals	Actuals	Adopted	Projected YE	Proposed	Approved	Adopted	
	Beginning Cash						<i>rev 04.21.22</i>				
2-00001	Beginning Cash	97,549	85,961	79,349	80,890	89,460	89,460	35,310	35,310	35,310	35,310
	Total Beginning Cash	97,549	85,961	79,349	80,890	89,460	89,460	35,310	35,310	35,310	35,310
	Property Taxes										
2-10100	Current Year Taxes	616,946	641,080	683,294	640,000	648,000	648,000	709,390	709,390	709,390	709,390
2-10200	Prior Year Taxes	16,351	21,991	19,622	15,000	20,000	20,000	15,000	15,000	15,000	15,000
	Total Property Taxes	633,297	663,071	702,916	655,000	668,000	668,000	724,390	724,390	724,390	724,390
	Grants, Donations & Miscellaneous										
2-54001	Interest Income	7,361	8,178	3,945	2,000	1,800	1,800	1,000	1,000	1,000	1,000
	Total Grants, Donations, & Miscellaneous	7,361	8,178	3,945	2,000	1,800	1,800	1,000	1,000	1,000	1,000
	Total Revenues	738,207	757,210	786,210	737,890	759,260	759,260	760,700	760,700	760,700	760,700
	Debt Services										
2-91001	Principal	485,000	530,000	570,000	620,000	620,000	620,000	660,000	660,000	660,000	660,000
2-92002	Interest	167,246	147,861	126,750	103,950	103,950	103,950	84,700	84,700	84,700	84,700
	Total Debt Services	652,246	677,861	696,750	723,950	723,950	723,950	744,700	744,700	744,700	744,700
	Total Expenditures	652,246	677,861	696,750	723,950	723,950	723,950	744,700	744,700	744,700	744,700
	Ending Cash Balance										
	Ending Cash Balance	85,961	79,349	89,460	13,940	35,310	35,310	16,000	16,000	16,000	16,000
	Total Ending Cash Balance	85,961	79,349	89,460	13,940	35,310	35,310	16,000	16,000	16,000	16,000

MADRAS AQUATIC CENTER RECREATION DISTRICT

FY2022-23 BUDGET WORKSHEET MAINTENANCE RESERVE FUND

Acct No	Description	2018-19		2019-20		2020-21		2021-22		2022-23	
		Actuals	Actuals	Actuals	Actuals	Adopted	Projected YE	Proposed	Approved	Adopted	
	Beginning Cash		(43,557)	(43,557)	(43,557)		<i>rev 04.21.22</i>				
3-00001	Total Beginning Cash	(43,557)	(43,557)	(43,557)	(43,557)					5,000	5,000
	Transfers from other funds										
3-55700	Transfer from the General Fund	-	-	-	43,557			5,000		15,000	15,000
	Transfers from other funds	-	-	-	43,557			5,000		15,000	15,000
	Total Revenues	(43,557)	(43,557)	-	-			5,000		20,000	20,000
	Transfers to other funds										
3-55200	General Fund	-	-	-	-			5,000		20,000	20,000
	Transfers to other funds	-	-	-	-			5,000		20,000	20,000
	Total Expenditures	-	-	-	-			5,000		20,000	20,000
	Ending Cash Balance										
	Ending Cash Balance	(43,557)	(43,557)	(43,557)	-		5,000			-	-
	Total Ending Cash Balance	(43,557)	(43,557)	-	-		5,000			-	-



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 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
Budget Committee Meeting on May 16,
2022 at 6:00pm.
Ad#: 241357**

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):
05/04/2022, 05/11/2022

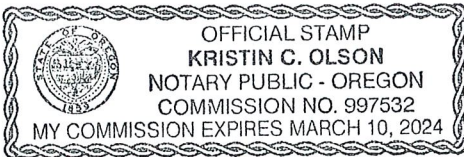
Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 05/11/2022.

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, 2022 to June 30, 2023 will be held at the Madras Aquatics Center, 1195 SE Kemper Way, Madras, OR and also accessible for viewing on zoom. The meeting will take place on May 16, 2022 at 6:00pm.

The purpose of this meeting is to receive the budget message and 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 5, 2022 at the Madras Aquatics Center, Tuesday-Friday between the hours of 6:00am and 5:00pm or online at macrecdistrict.com.

If you have a disability, please advise the MAC Recreation District patron services manager at 541-475-4253 regarding special arrangements that may allow you to participate in this public meeting fully.

Publish: May 4, 11, 2022

MP241357

Pamplin Media Group

6605 SE Lake Road, Portland, OR 97222
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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 13, 2021 at 6:00 pm
FORM LB-1
Ad#: 243897

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):
05/25/2022

Charlotte Allsop

Charlotte Allsop (Accounting Manager)

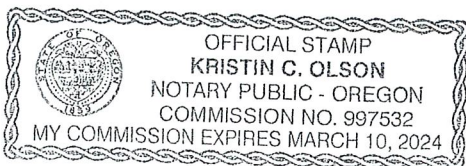
Subscribed and sworn to before me this
 05/25/2022.

Kristin C. Olson

NOTARY PUBLIC FOR OREGON

Acct #: 101694

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



NOTICE OF BUDGET HEARING

FORM LB-1

A public meeting of the Board of Directors of the Madras Aquatics Center, Recreation District in Madras, Oregon will be held on zoom and in-person on Monday, June 13, 2022 at 6:00 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, 2022, 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 8:00 a.m. and 5:00 p.m., Tuesday-Saturday. 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@madrecdistrict.com

	Actual Amount		Adopted Budget		Approved Budget	
	Fiscal Year 2020-2021	Fiscal Year 2021-2022	Fiscal Year 2021-2022	Fiscal Year 2022-2023	Fiscal Year 2022-2023	Fiscal Year 2022-2023
TOTAL OF ALL FUNDS						
Beginning Fund Balance/Net Working Capital	377,278	617,113	30,000	30,000	30,000	30,000
Intergovernmental revenue	30,000	30,000	416,848	416,848	416,848	416,848
Programs and services revenue	103,840	103,840	285,882	285,882	285,882	285,882
Grant, Donations and miscellaneous revenue	285,882	285,882	153,800	153,800	153,800	153,800
Proceeds from borrowing/short term debt	200,000	200,000	190,000	190,000	190,000	190,000
Interfund transfers	43,557	43,557	5,000	5,000	5,000	5,000
Current Year Property Taxes Estimated to be Received	1,395,106	1,395,106	1,366,640	1,366,640	1,366,640	1,366,640
Total Resources	2,436,766	2,436,766	2,779,401	2,779,401	2,779,401	2,779,401
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION						
Personnel Services	422,373	692,342	422,373	692,342	422,373	692,342
Materials and Services	407,921	537,095	407,921	537,095	407,921	537,095
Capital Outlay	71,793	242,000	71,793	242,000	71,793	242,000
Debt Service	936,681	966,881	936,681	966,881	936,681	966,881
Interfund Transfers	43,557	10,000	43,557	10,000	43,557	10,000
Contingencies	0	30,000	0	30,000	0	30,000
Unappropriated Ending Balance	554,440	301,083	554,440	301,083	554,440	301,083
Total Requirements	2,436,766	2,779,401	2,436,766	2,779,401	2,436,766	2,779,401
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT						
Name: General Fund						
Recreation Programs	\$	239,113	\$	505,212	\$	511,759
FTE for Recreation Programs		5.33		7.75		9.00
TOTAL FUND		274,524		591,624		591,624

Acct #: 101694

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

RESOLUTION NO. 2022-08

RESOLUTION ADOPTING THE BUDGET

WHEREAS, the Madras Aquatic Center Board of Directors adopted resolution 2022-08, adopting the FY2022-23 budget on June 13, 2021;

BE IT RESOLVED that the Board of Directors of the Madras Aquatic Center Recreation District hereby adopts the budget for fiscal year 2022-2023 in the total amount of \$2,687,805. 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, 2022, for the following purposes:

General Fund		Debt Services Fund	
<u>Organizational Unit or Program:</u>		<u>Debt Service</u>	
Recreation Programs	511,759		744,700
MAC Facility	365,434	Total.....	\$744,700
Administration	411,919		
<u>Not Allocated to Organizational Unit or Program:</u>		Maintenance Reserve Fund	
Capital Outlay.....	50,000	<u>Transfers to other funds</u>	
Debt Service	239,931	20,000	
Transfers Out.....	15,000	Total.....	\$20,000
Contingency.....	20,849		
Total.....	\$1,614,891		
		Total APPROPRIATIONS, All Funds . . .	\$2,379,591
		Total Unappropriated and Reserve Amounts, All Funds . . .	308,214
		TOTAL ADOPTED BUDGET	\$2,687,805

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 2022-2023:

- (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 \$746,330 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.....\$746,330

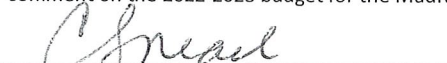
This resolution shall become effective on July 1, 2022.

ADOPTED by the Board of Directors of the Madras Aquatic Center Recreation District, the above resolution statements were approved and declared adopted on this 13th day of June, 2022.

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


 Jinnell Lewis, Board Chair

I certify that a public hearing was held at the Budget Committee meeting on May 16, 2022 and a public hearing before the Board of Directors was held on June 13, 2022 giving citizens an opportunity to comment on the 2022-2023 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 OR-LB-50 2022-2023

To assessor of Jefferson County

Check here if this is an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions.

The MAC 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.

1195 SE Kemper Way Madras OR 97741 06/21/2022
Mailing address of district City State ZIP code Date submitted

Courtney Snead Executive Director (541) 475-4253 executivedirector@macrecdist
Contact person Title Daytime telephone number Contact person e-mail address

CERTIFICATION—You **must** check one box if you are 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		Excluded from Measure 5 Limits
3. Local option capital project tax 3			
4. City of Portland Levy for pension and disability obligations 4			Dollar Amount of Bond Levy
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 after October 6, 2001 5b			746,330
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)..... 5c			746,330

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.