

RESOLUTION NO. 2023-10

RESOLUTION ADOPTING THE BUDGET

WHEREAS, the Madras Aquatic Center Budget Committee approved the budget on May 15, 2023, consistent with Oregon local budget law;

BE IT RESOLVED that the Board of Directors of the Madras Aquatic Center Recreation District hereby adopts the budget for fiscal year 2023-2024 in the total amount of \$2,403,925. 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, 2023, for the following purposes:

General Fund		Debt Services Fund	
<u>Organizational Unit or Program:</u>		Debt Service	768,800
Recreation Programs	566,022	Total.....	\$768,800
MAC Facility	430,857		
Administration	401,164		
<u>Not Allocated to Organizational Unit or Program:</u>		Maintenance Reserve Fund	
Capital Outlay.....	41,000	Transfers to other funds	10,000
Debt Service	41,431	Total.....	\$10,000
Transfers Out.....	10,000		
Contingency.....	13,718		
Total.....	\$1,504,192		
		Total APPROPRIATIONS, All Funds . . .	\$2,282,992
		Total Unappropriated and Reserve Amounts, All Funds . . .	119,502
		TOTAL ADOPTED BUDGET . . .	\$2,402,494

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 2023-2024:

- (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 \$820,500 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.....\$820,500

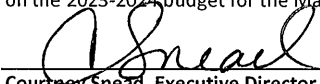
This resolution shall become effective on July 1, 2023.

ADOPTED by the Board of Directors of the Madras Aquatic Center Recreation District, the above resolution statements were approved and declared adopted on this 5th day of June, 2023.

Ayes: 5
 Nays: 0
 Abstentions: 0
 Absent: 0
 Vacancies: 0


 Jinnell Lewis, Board Chair

I certify that a public hearing was held at the Budget Committee meeting on May 15, 2023 and a public hearing before the Board of Directors was held on June 5, 2023 giving citizens an opportunity to comment on the 2023-2024 budget for the Madras Aquatic Center Recreation District.


 Courtney Sneed, Executive Director

MADRAS AQUATIC CENTER RECREATION DISTRICT

FY2023-24 PROPOSED BUDGET

GENERAL FUND SUMMARY

Acct No	Description	2018-19	2019-20	2020-21	2021-22	2022-23		2023-24		
		Actuals	Actuals	Actuals	Actuals	Adopted	Projected YE	Proposed	Approved	Adopted
	Prior year carry forward					<i>rev 05.05.23</i>				
	Prior year carry forward	77,090	65,677	167,660	264,981	117,205	119,192	78,761	78,761	78,761
	Audit adjustment for prior year restatement	-	-	(26,174)	-	-	-	-	-	-
1-09998	Total Prior year carry forward	77,090	65,677	141,486	264,981	117,205	119,192	78,761	78,761	78,761
	Property Taxes									
1-10100	Current permanent rate property taxes	237,940	247,647	269,989	275,088	294,000	284,038	293,178	293,178	293,178
1-10200	Current local option levy taxes	349,225	367,651	410,910	414,915	438,900	427,757	440,958	440,958	440,958
1-10300	Prior year permanent rate property taxes	6,563	12,025	(5,685)	7,478	8,000	5,630	6,204	6,204	6,204
1-10400	Prior year local option levy taxes	5,723	7,370	17,978	11,249	10,000	8,037	8,207	8,207	8,207
	Total Property Taxes	599,451	634,692	693,192	708,730	750,900	725,462	748,548	748,548	748,548
	Intergovernmental revenue									
1-20010	School district IGA	30,000	30,000	30,000	30,000	-	-	-	-	-
	Total Intergovernmental revenue	30,000	30,000	30,000	30,000	-	-	-	-	-
	Programs and Services revenue									
N/A in new	User fees and charges-Aquatics	204,939	104,292	-	-	-	-	-	-	-
N/A in new	User fees and charges-Recreation	38,753	31,513	-	-	-	-	-	-	-
N/A in new	Rentals/Merchandise/Concessions	35,500	27,213	-	-	-	-	-	-	-
1-41000	Memberships/Punch cards	60,000	42,017	29,479	72,126	65,000	63,851	54,000	54,000	54,000
1-42000	Partner programs	-	-	3,699	29,082	30,000	75,470	84,000	84,000	84,000
1-43000	Facility revenues	35,500	27,213	8,706	30,668	87,000	69,466	88,062	88,062	88,062
1-45000	User fees and registration	243,692	135,805	60,572	189,522	285,000	235,332	302,374	302,374	302,374
1-47000	Special events	-	-	1,485	-	-	-	-	-	-
	Total Programs and Services revenue	339,192	205,035	103,940	321,398	467,000	444,119	528,436	528,436	528,436
	Grants, Donations & Miscellaneous									
1-51000	Grants	-	144,821	278,414	12,502	294,068	205,112	188,000	188,000	188,000
1-52100	Donations	-	-	200	98,016	10,000	2,554	10,000	10,000	10,000
1-52200	Program sponsorships/advertising	-	-	5,430	4,850	25,000	17,820	30,000	30,000	30,000
1-52300	Scholarship fundraising	-	-	2,517	7,293	5,000	2,060	-	-	-
	Kids Club revenue	22,496	-	-	-	-	-	-	-	-
1-54000	Interest	2,732	2,078	3,067	2,139	2,000	3,593	3,000	3,000	3,000
1-55000	Miscellaneous revenue	-	32,615	(7,690)	7,447	10,000	10,638	7,750	7,750	7,750
	Total Grants, Donations, & Miscellaneous	25,228	179,514	281,937	132,247	346,068	241,777	238,750	238,750	238,750
	Transfers from other Funds									
1-55103	Maintenance Reserve Fund	-	-	-	-	-	-	10,000	10,000	10,000
	Total Proceeds from Borrowing	-	-	-	-	-	-	10,000	10,000	10,000
	Total Revenues	1,070,961	1,114,918	1,250,556	1,457,356	1,681,173	1,530,550	1,604,494	1,604,494	1,604,494
	Personnel Services									
see detail	Recreation programs	273,480	256,104	194,908	375,552	466,959	404,231	484,252	484,252	484,252
see detail	Madras Aquatic Center Facility	52,142	47,545	61,862	48,430	117,034	105,604	118,107	118,107	118,107

MADRAS AQUATIC CENTER RECREATION DISTRICT

FY2023-24 PROPOSED BUDGET

GENERAL FUND SUMMARY

Acct No	Description	2018-19	2019-20	2020-21	2021-22	2022-23		2023-24		
		Actuals	Actuals	Actuals	Actuals	Adopted	Projected YE	Proposed	Approved	Adopted
<i>see detail</i>	Administration	183,839	212,047	165,603	219,753	219,619	227,438	230,264	230,264	230,264
	Total Personnel Services	509,461	515,695	422,373	643,735	803,612	737,273	832,623	832,623	832,623
	FTE	7.83	8.66	10.03	13.70	14.00		14.30	14.30	14.30
	Materials & Services									
<i>see detail</i>	Recreation programs	112,378	43,671	44,205	69,578	102,300	70,597	81,770	81,770	81,770
<i>see detail</i>	Madras Aquatic Center Facility	194,934	177,451	213,901	227,161	248,400	308,620	312,750	312,750	312,750
<i>see detail</i>	Administration	147,682	159,782	149,815	138,580	192,300	162,912	170,900	170,900	170,900
	Total Materials & Services	454,994	380,903	407,921	435,320	543,000	542,129	565,420	565,420	565,420
	Capital Outlay									
1-81100	Capital improvements (over \$5,000)	2,231	10,428	39,489	44,697	123,068	102,010	25,500	25,500	25,500
1-81200	Capital equipment (over \$5,000)	-	-	32,304	169,482	30,000	25,446	15,500	15,500	15,500
	Total Capital Outlay	2,231	10,428	71,793	214,179	153,068	127,456	41,000	41,000	41,000
	Debt Service									
1-91000	Principal	-	26,820	27,795	28,805	29,852	29,852	30,937	30,937	30,937
1-92000	Interest	38,598	13,411	12,136	11,126	10,079	10,079	10,494	10,494	10,494
	Total Debt/Short-term Borrowing	38,598	40,231	39,931	39,931	39,931	39,931	41,431	41,431	41,431
	Transfers to Other Funds									
1-98002	Debt Services Fund	-	-	-	-	3,000	-	-	-	-
1-98003	Maintenance Reserve fund	-	-	43,557	5,000	12,000	5,000	10,000	10,000	10,000
	Total Transfers to Other Funds	-	-	-	-	15,000	5,000	10,000	10,000	10,000
	Contingency									
1-99000	Contingency	-	-	-	-	20,848	-	13,718	13,718	13,718
	Total Contingency	-	-	-	-	20,848	-	13,718	13,718	13,718
	Total Expenditures	1,005,284	947,258	942,018	1,333,165	1,575,459	1,451,789	1,504,191	1,504,191	1,504,191
	Ending Cash Balance	65,677	167,660	308,537	124,192	105,714	78,761	100,303	100,303	100,303
	Total Ending Cash Balance	65,677	167,660	308,537	124,192	105,714	78,761	100,303	100,303	100,303

MADRAS AQUATIC CENTER RECREATION DISTRICT

FY2023-24 PROPOSED BUDGET

GENERAL FUND: RECREATION PROGRAMS

Acct No	Description	2018-19	2019-20	2020-21	2021-22	2022-23			2023-24		
		Actuals	Actuals	Actuals	Actuals	Original	Amended	Projected YE	Proposed	Approved	Adopted
Personnel Services		<i>rev 04.23.23</i>									
1-61110	Regular salaries	94,060	107,661	115,311	174,140	181,069	181,069	147,128	212,583	212,583	212,583
1-61120	Temporary salaries	136,900	102,040	40,063	137,430	191,046	205,000	192,124	190,264	190,264	190,264
1-61130	Associated payroll expenses	21,173	21,083	9,115	30,578	37,011	38,412	33,562	40,694	40,694	40,694
1-61140	Employee health benefits	21,347	16,352	16,307	20,813	24,000	24,000	15,159	20,621	20,621	20,621
1-61150	Employee retirement benefits	-	4,109	6,134	8,447	8,533	8,533	6,340	9,675	9,675	9,675
1-61360	Workers compensation	-	4,858	7,978	4,145	4,200	9,945	9,919	10,415	10,415	10,415
Total Personnel Services		273,480	256,104	194,908	375,552	445,859	466,959	404,231	484,252	484,252	484,252
FTE		3.33	4.33	5.33	7.75	9.00			9.70	9.70	9.70
Materials & Services											
1-71001	Advertising	8,229	-	5,854	18,306	20,000	21,400	16,292	17,000	17,000	17,000
1-71002	Contractual services	18,248	6,667	13,984	1,102	2,500	2,500	315	7,000	7,000	7,000
1-71003	Cell phone stipend	1,380	-	1,250	1,725	2,400	2,400	2,400	3,600	3,600	3,600
1-71004	Equipment	(116)	8,601	13,061	8,384	5,000	30,000	7,362	7,000	7,000	7,000
1-71006	Licenses, Dues and Subscriptions	12,194	-	1,326	2,041	2,000	2,000	1,623	1,750	1,750	1,750
1-71008	Pre-Employment screening	24,109	-	580	1,738	2,000	2,000	1,292	2,000	2,000	2,000
1-71011	Professional development	-	-	2,188	6,615	4,000	4,000	7,116	7,000	7,000	7,000
1-71012	Supplies	37,328	24,455	4,271	14,549	15,000	25,000	21,440	20,000	20,000	20,000
1-71013	Travel reimbursement	3,649	-	53	1,326	2,000	2,000	599	1,500	1,500	1,500
1-71014	Uniforms	29	1,983	1,022	3,718	3,000	3,000	1,469	1,500	1,500	1,500
1-71021	Technology expenses	-	-	-	1,159	3,000	3,000	3,179	3,000	3,000	3,000
1-73027	Safety expenses	-	-	615	2,586	1,000	1,000	643	1,000	1,000	1,000
1-71029	Scholarships	-	-	-	3,258	-	-	-	-	-	-
1-71043	Special outreach & events	-	-	-	552	-	-	4,192	6,000	6,000	6,000
1-71050	Tournament fees	-	-	-	1,525	2,000	2,000	1,775	2,000	2,000	2,000
1-71051	Facility rental fees	-	-	-	994	2,000	2,000	900	1,420	1,420	1,420
Total Materials & Services		112,378	43,671	44,205	69,578	65,900	102,300	70,597	81,770	81,770	81,770
Total Expenditures		385,858	299,774	239,113	445,131	511,759	569,259	474,828	566,022	566,022	566,022
Program Revenues		\$ 309,192	\$ 193,018	\$ 109,892	\$ 284,121	\$ 427,000	\$ 427,000	\$ 398,088	\$ 504,436	\$ 504,436	\$ 504,436
General fund subsidy		\$ (76,666)	\$ (106,756)	\$ (129,221)	\$ (161,009)	\$ (84,759)	\$ (142,259)	\$ (76,740)	\$ (61,586)	\$ (61,586)	\$ (61,586)
		20%	36%	54%	36%	17%	25%	16%	11%	11%	11%

Revenues included: Program revenues (User fees and registration, Fitness Rx program, & program sponsorships & advertising)

MADRAS AQUATIC CENTER RECREATION DISTRICT

FY2023-24 PROPOSED BUDGET

GENERAL FUND: MADRAS AQUATIC CENTER FACILITY

Acct No	Description	2018-19	2019-20	2020-21	2021-22	2022-23			2023-24		
		Actuals	Actuals	Actuals	Actuals	Original	Amended	Projected YE	Proposed	Approved	Adopted
Personnel Services								<i>rev 04.23.23</i>			
1-62110	Regular salaries	32,226	42,098	33,093	39,815	99,017	99,017	88,766	99,300	99,300	99,300
1-62120	Temporary salaries	15,981	-	17,104	-	-	-	-	-	-	-
1-62130	Associated payroll expenses	3,510	4,427	3,574	3,950	9,902	9,902	8,144	9,357	9,357	9,357
1-62140	Employee health benefits	425	-	-	3,616	3,600	3,600	4,351	4,542	4,542	4,542
1-62150	Employee retirement benefits	-	-	8,091	302	3,765	3,765	3,593	4,119	4,119	4,119
1-62160	Workers compensation	-	1,020	-	746	750	750	750	788	788	788
Total Personnel Services		52,142	47,545	61,862	48,430	117,034	117,034	105,604	118,107	118,107	118,107
	FTE	1.50	1.33	1.70	1.70	2.00			1.80		
Materials & Services											
1-72002	Contractual services	5,982	6,185	31,608	13,149	15,000	15,000	17,859	15,000	15,000	15,000
1-72003	Cell phone stipend	-	-	500	475	2,400	2,400	1,850	1,850	1,850	1,850
1-72004	Equipment	-	-	23,290	3,802	4,000	4,000	940	-	-	-
1-72006	Licenses, Dues and Subscriptions	1,193	-	2,434	2,395	4,000	4,000	4,143	4,000	4,000	4,000
1-72008	Pre-Employment screening	-	-	-	41	-	-	-	-	-	-
1-72011	Professional development	325	-	385	-	1,000	1,000	3,940	3,500	3,500	3,500
1-72012	Supplies	5,412	10,586	5,264	13,600	14,000	14,000	11,642	12,000	12,000	12,000
1-72013	Travel reimbursement	312	-	86	192	500	500	374	250	250	250
1-72014	Uniforms	-	-	29	9	500	500	209	250	250	250
1-72015	Repairs & Maintenance	16,355	38,606	34,728	37,591	50,000	50,000	61,756	55,000	55,000	55,000
1-72018	Leases and rentals	967	1,375	1,155	1,575	500	500	2,331	800	800	800
1-72019	Pool Chemicals	21,968	18,382	15,255	9,377	10,000	10,000	17,099	17,000	17,000	17,000
1-72020	Utilities	124,170	102,318	102,290	126,808	140,000	140,000	169,322	185,000	185,000	185,000
1-72027	Safety expenses	-	-	1,488	3,588	3,000	3,000	6,930	7,000	7,000	7,000
1-72030	MAC Sales Supplies	-	-	(6,540)	4,742	3,500	3,500	10,224	9,100	9,100	9,100
1-72034	Furniture	-	-	1,928	9,637	-	-	-	2,000	2,000	2,000
1-72035	Technology expenses	-	-	-	179	-	-	-	-	-	-
Total Materials & Services		194,934	177,451	213,901	227,161	248,400	248,400	308,620	312,750	310,750	310,750
Total Expenditures		247,076	224,996	275,763	275,591	365,434	365,434	414,224	430,857	428,857	428,857
	Facilities revenues	\$ 35,500	\$ 27,213	\$ 8,706	\$ 30,668	\$ 87,000	\$ 87,000	\$ 69,466	\$ 88,062	\$ 88,062	\$ 88,062
	General fund subsidy	\$ (211,576)	\$ (197,784)	\$ (267,057)	\$ (244,923)	\$ (278,434)	\$ (278,434)	\$ (344,758)	\$ (342,795)	\$ (342,795)	\$ (342,795)
		86%	88%	97%	89%	76%	76%	83%	80%	80%	80%

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

MADRAS AQUATIC CENTER RECREATION DISTRICT

FY2023-24 PROPOSED BUDGET GENERAL FUND: ADMINISTRATION

Acct No	Description	2018-19	2019-20	2020-21	2021-22	2022-23			2023-24		
		Actuals	Actuals	Actuals	Actuals	Original	Amended	Projected YE	Proposed	Approved	Adopted
	Personnel Services							<i>rev 04.23.23</i>			
1-73110	Regular salaries	131,639	144,058	125,926	188,686	189,926	189,926	196,594	198,346	198,346	198,346
1-63120	Temporary salaries	-	28,218	15,160	-	-	-	-	-	-	-
1-63130	Associated payroll expenses	34,317	18,114	9,914	18,326	18,993	18,993	18,495	23,579	23,579	23,579
1-63140	Employee health benefits	17,883	17,482	10,592	9,060	7,200	7,200	8,578	4,380	4,380	4,380
1-63150	Employee retirement benefits	-	-	3,795	281	-	-	-	-	-	-
1-63160	Workers compensation	-	4,174	216	3,399	3,500	3,500	3,771	3,959	3,959	3,959
	Total Personnel Services	183,839	212,047	165,603	219,753	219,619	219,619	227,438	230,264	230,264	230,264
	FTE	3.00	3.00	3.00	4.25	3.00			2.80	2.80	2.80
	Materials & Services										
1-73001	Advertising	4,440	15,745	2,959	2,967	2,000	2,000	6,696	6,000	6,000	6,000
1-73002	Contractual services	44,643	67,091	72,207	44,871	82,500	82,500	44,530	60,000	60,000	60,000
1-73003	Cell phone stipend	-	-	763	625	1,200	1,200	1,750	1,200	1,200	1,200
1-73004	Equipment	-	-	2,027	665	-	-	297	-	-	-
1-73005	Active, ADP and Bank Fees	414	4,840	2,986	7,676	9,000	9,000	9,778	10,000	10,000	10,000
1-73006	Licenses, Dues and Subscriptions	5,202	5,859	8,497	13,091	13,000	13,000	18,362	15,000	15,000	15,000
1-73007	Postage	337	368	277	393	500	500	666	700	700	700
1-73008	Pre-Employment screening	158	1,580	-	-	100	100	-	-	-	-
1-73011	Professional development	3,334	980	2,026	2,353	4,000	4,000	5,546	4,000	4,000	4,000
1-73012	Supplies	2,872	4,136	3,902	4,164	4,000	4,000	5,712	4,000	4,000	4,000
1-73013	Travel reimbursement	4,935	2,196	-	93	2,000	2,000	489	500	500	500
1-73014	Uniforms	-	-	274	902	1,000	1,000	890	500	500	500
1-73015	Liability insurance	5,000	25,490	25,524	27,256	31,000	31,000	31,879	38,000	38,000	38,000
1-73016	Board expenses	-	-	60	1,359	1,500	1,500	925	1,000	1,000	1,000
1-73017	Election expenses	3,351	-	2,355	-	4,000	4,000	3,903	-	-	-
1-73018	Leases and rentals	3,289	3,549	2,793	824	2,000	2,000	-	-	-	-
1-73019	Legal Services	60,649	21,730	10,142	11,793	8,000	8,000	18,484	15,000	15,000	15,000
1-73020	Merchant fees	8,717	3,674	3,240	7,394	11,000	11,000	9,056	10,000	10,000	10,000
1-73021	Technology expenses (less than \$5,000)	340	1,946	9,784	12,011	5,000	5,000	19	3,000	3,000	3,000
1-72027	Safety expenses	-	-	-	145	500	500	3,931	2,000	2,000	2,000
1-72035	Partner ad revenue-scoreboard	-	-	-	-	10,000	10,000	-	-	-	-
	Total Materials & Services	147,682	159,782	149,815	138,580	192,300	192,300	162,912	170,900	170,900	170,900
	Total Expenditures	331,521	371,828	315,418	358,333	411,919	411,919	390,350	401,164	401,164	401,164

General revenues	\$ 62,732	\$ 76,710	\$ 24,855	\$ 81,712	\$ 77,000	\$ 77,000	\$ 78,082	\$ 64,750	\$ 64,750	\$ 64,750
General fund subsidy	\$ (268,789)	\$ (295,118)	\$ (290,563)	\$ (276,621)	\$ (334,919)	\$ (334,919)	\$ (312,268)	\$ (336,414)	\$ (336,414)	\$ (336,414)
	81%	79%	92%	77%	81%	81%	80%	84%	84%	84%

Revenues included: Miscellaneous/Administrative revenues (Memberships/punch cards, interest, miscellaneous revenues)

MADRAS AQUATIC CENTER RECREATION DISTRICT

FY2023-24 PROPOSED BUDGET

DEBT SERVICES FUND

Acct No	Description	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23		2023-24 Proposed	2023-24 Approved	2023-24 Adopted
						Adopted	Projected YE			
	Beginning Cash						<i>rev 05.05.23</i>			
2-00001	Beginning Cash	97,549	85,961	79,349	89,460	35,310	35,943	1,000	1,000	1,000
	Total Beginning Cash	97,549	85,961	79,349	89,460	35,310	35,943	1,000	1,000	1,000
	Property Taxes									
2-10100	Current Year Taxes	616,946	641,080	683,294	649,926	706,390	701,012	760,000	760,000	760,000
2-10200	Prior Year Taxes	16,351	21,991	19,622	17,895	15,000	15,501	15,000	15,000	15,000
	Total Property Taxes	633,297	663,071	702,916	667,820	721,390	716,514	775,000	775,000	775,000
	Grants, Donations & Miscellaneous									
2-54001	Interest Income	7,361	8,178	3,945	2,608	1,000	1,674	2,000	2,000	2,000
	Total Grants, Donations, & Miscellaneous	7,361	8,178	3,945	2,608	1,000	1,674	2,000	2,000	2,000
	Transfers from other funds									
2-55100	Transfer from the General Fund	-	-	-	-	3,000	3,000	-	-	-
	Transfers from other funds	-	-	-	-	3,000	3,000	-	-	-
	Total Revenues	738,207	757,210	786,210	759,888	760,700	757,131	778,000	778,000	778,000
	Debt Services									
2-91001	Principal	485,000	530,000	570,000	620,000	660,000	660,000	710,000	710,000	710,000
2-92002	Interest	167,246	147,861	126,750	103,944	84,700	84,700	58,800	58,800	58,800
	Total Debt Services	652,246	677,861	696,750	723,944	744,700	744,700	768,800	768,800	768,800
	Total Expenditures	652,246	677,861	696,750	723,944	744,700	744,700	768,800	768,800	768,800
	Ending Cash Balance									
	Ending Cash Balance	85,961	79,349	89,460	35,944	16,000	12,431	9,200	9,200	9,200
	Total Ending Cash Balance	85,961	79,349	89,460	35,944	16,000	12,431	9,200	9,200	9,200

MADRAS AQUATIC CENTER RECREATION DISTRICT

FY2023-24 BUDGET WORKSHEET

MAINTENANCE RESERVE FUND

Acct No	Description	2018-19	2019-20	2020-21	2021-22	2022-23			2023-24		
		Actuals	Actuals	Actuals	Actuals	Adopted	Projected YE	Diff	Proposed	Approved	Adopted
	Beginning Cash					<i>rev 05.05.23</i>					
3-00001	Beginning Cash	(43,557)	(43,557)	(43,557)	-	5,000	5,000	-	10,000	10,000	10,000
	Total Beginning Cash	(43,557)	(43,557)	(43,557)	-	5,000	5,000	-	10,000	10,000	10,000
	Transfers from other funds										
3-55100	General Fund	-	-	43,557	5,000	15,000	5,000	-	10,000	10,000	10,000
	Transfers from other funds	-	-	43,557	5,000	15,000	5,000	-	10,000	10,000	10,000
	Total Revenues	(43,557)	(43,557)	-	5,000	20,000	10,000	-	20,000	20,000	20,000
	Transfers to other funds										
3-55200	General Fund	-	-	-	-	20,000	-	-	10,000	10,000	10,000
	Transfers to other funds	-	-	-	-	20,000	-	-	10,000	10,000	10,000
	Total Expenditures	-	-	-	-	20,000	-	-	10,000	10,000	10,000
	Ending Cash Balance										
	Ending Cash Balance	(43,557)	(43,557)	-	5,000	-	10,000	-	10,000	10,000	10,000
	Total Ending Cash Balance	(43,557)	(43,557)	-	5,000	-	10,000	-	10,000	10,000	10,000

A public meeting of the MAC Recreation District will be held on June 5, 2023 at 6:00p.m. at the Madras Aquatic Center, 1195 SE Kemper Way, Madras, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the MAC Recreation District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Madras Aquatic Center, 1195 SE Kemper Way, Madras, Oregon, between the hours of 6:00a.m. and 4:00p.m. or online at www.macrecdistrict.com. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Courtney Snead, Executive Director

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Email: executivedirector@macrecdistrict.com

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2021-2022	Adopted Budget This Year 2022-2023	Approved Budget Next Year 2023-2024
Beginning Fund Balance/Net Working Capital	154,441	157,515	89,761
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	351,398	467,000	528,436
Federal, State & all Other Grants, Gifts, Allocations & Donations	134,855	347,068	240,750
Interfund Transfers / Internal Service Reimbursements	5,000	18,000	20,000
All Other Resources Except Current Year Property Taxes	36,621	33,000	29,411
Current Year Property Taxes Estimated to be Received	1,339,929	1,439,290	1,494,136
Total Resources	2,022,244	2,461,873	2,402,494

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	643,735	803,612	832,623
Materials and Services	435,320	543,000	565,420
Capital Outlay	214,179	153,068	41,000
Debt Service	563,875	784,631	810,231
Interfund Transfers	5,000	35,000	20,000
Contingencies	0	20,848	13,718
Unappropriated Ending Balance and Reserved for Future Expenditure	160,136	121,713	119,502
Total Requirements	2,022,244	2,461,873	2,402,494

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program FTE for that unit or program			
Recreation Programs	445,131	569,259	566,022
FTE	7.75	9.00	9.70
MAC Facility	275,591	365,434	430,857
FTE	1.70	2.00	1.80
Administration	358,333	411,919	401,164
FTE	4.25	3.00	2.80
Not Allocated to Organizational Unit or Program	259,110	105,779	106,149
FTE	0.00	0.00	0.00
Total Requirements	1,338,165	1,452,391	1,504,192
Total FTE	13.70	14.00	14.30

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

Changes in financial management practices per auditor recommendations, including accounting for deferred revenue (grants, sponsorships, intergovernmental funds) on the balance sheet and only transferring them to the profit and loss statement when programs and services are rendered. Removal of tax anticipation loan funds from the profit and loss statement, and tracking principal on the balance sheet. Budget reflects an increase in programs and services revenue due to new planned activities, as well as the pursuit of additional grant funds.

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2021-2022	Rate or Amount Imposed This Year 2022-2023	Rate or Amount Approved Next Year 2023-2024
Permanent Rate Levy (rate limit 0.25 per \$1,000)	0.25	0.25	0.25
Local Option Levy	0.40	0.40	0.40
Levy For General Obligation Bonds	677949.45	746330.00	820,500.00

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$1,559,200	\$0
Other Borrowings	\$392,538	\$0
Total	\$1,951,738	\$0

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