

RESOLUTION 2024-04

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

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

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

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

Madras Aquatic Center & Recreation District  
Summary of 10.30.23 2023 Proposed Adjusted Budget Changes

| GENERAL FUND                       | Amended      | Proposed Adj Budget |             |          |
|------------------------------------|--------------|---------------------|-------------|----------|
| RESOURCES                          | FY2023-24    | FY2023-24           | \$ Change   | % Change |
| Prior year carryforward            | \$ 41,000    | \$ 44,577           | \$ 3,577    | -        |
| Property taxes                     | \$ 748,548   | \$ 748,548          | \$ -        | 0%       |
| Charges for services               | \$ 528,436   | \$ 528,436          | \$ -        | -        |
| Grants, donations and misc         | \$ 238,750   | \$ 238,750          | \$ -        | 0%       |
| Transfers from other funds         | \$ 10,000    | \$ 10,000           | \$ -        | -        |
| TOTAL                              | \$ 1,566,734 | \$ 1,570,311        | \$ 3,577    | 0%       |
| REQUIREMENTS                       |              |                     |             |          |
| Programming                        | 603,699      | 560,853             | \$ (42,846) | -7%      |
| Facilities-Madras Aquatic Center   | 392,750      | 382,750             | \$ (10,000) | -3%      |
| Administration                     | 363,941      | 363,941             | \$ -        | 0%       |
| Capital Outlay                     | 41,000       | 100,000             | \$ 59,000   | 144%     |
| Debt Service                       | 41,431       | 41,431              | \$ -        | -        |
| Transfers to other funds           | 5,000        | -                   | \$ (5,000)  | -        |
| Contingency                        | 13,718       | 13,718              | \$ -        | -        |
| TOTAL                              | \$ 1,461,539 | \$ 1,462,693        | \$ 1,154    | 0%       |
| Unappropriated ending fund balance | \$ 105,195   | \$ 107,618          | \$ 2,423    | 2%       |
| TOTAL BUDGET                       | \$ 1,566,734 | \$ 1,570,311        | \$ 3,577    | 0%       |

Narrative description of the supplemental budget changes:

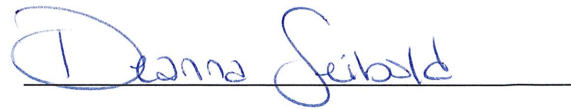
General Fund

- Adjustment of beginning fund balance to align with the final audited ending fund balance from FY2022-23.
- Adjusted expenditures to include replacement of a lap pool filter that failed on October 9, 2023 in capital equipment, as well as additional funds

for pump room improvements to increase redundancy and address emergent capital maintenance needs.

APPROVED by the Madras Aquatic Center Board of Directors this 30<sup>th</sup> day of October 2023.

Ayes: 4  
Nays: 0  
Abstentions: 0  
Absent: 1  
Vacancies: 0



Deanna Seibold, Board Chair

ATTEST:



Courtney Snead, Executive Director

# MADRAS AQUATIC CENTER RECREATION DISTRICT

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

| Acct No    | Description   | 2018-19          |                  |                  | 2019-20          |         |                  | 2020-21          |         |                  | 2021-22 |                  |              | 2022-23 |                  |                | 2023-24 |         |  | Oct 30, 2023 Amend | % change |
|------------|---|------------------|------------------|------------------|------------------|---------|------------------|------------------|---------|------------------|---------|------------------|--------------|---------|------------------|----------------|---------|---------|--|--------------------|----------|
|            |   | Actuals          | Actuals          | Actuals          | Actuals          | Actuals | Actuals          | Actuals          | Actuals | Actuals          | Actuals | Actuals          | Actuals      | Actuals | Actuals          | Actuals        | Actuals | Actuals |  |                    |          |
|            | Prior year carry forward                            |                  | 77,090           | 65,677           | 167,660          | 264,981 |                  | 117,205          | 119,192 |                  | 119,192 |                  | 41,000       | 3,577   |                  | 44,577         |         |         |  | 9%                 |          |
|            | Audit adjustment for prior year restatement         |                  | -                | -                | (26,174)         |         |                  |                  |         |                  |         |                  |              |         |                  |                |         |         |  |                    |          |
| 1-09998    | <b>Total Prior year carry forward</b>               | <b>77,090</b>    | <b>65,677</b>    | <b>141,486</b>   | <b>264,981</b>   |         | <b>117,205</b>   | <b>119,192</b>   |         | <b>119,192</b>   |         | <b>41,000</b>    | <b>3,577</b> |         | <b>44,577</b>    |                |         |         |  | <b>9%</b>          |          |
|            | Property Taxes                                      |                  |                  |                  |                  |         |                  |                  |         |                  |         |                  |              |         |                  |                |         |         |  |                    |          |
| 1-10100    | Current permanent rate property taxes               |                  | 237,940          | 247,647          | 269,989          | 275,088 |                  | 294,000          | 284,038 |                  | 293,178 |                  | 293,178      |         |                  | 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          |         |         |  |                    |          |
|            | <b>Total Property Taxes</b>                         | <b>599,451</b>   | <b>634,692</b>   | <b>693,192</b>   | <b>708,730</b>   |         | <b>750,900</b>   | <b>725,462</b>   |         | <b>748,548</b>   |         | <b>748,548</b>   |              |         |                  | <b>748,548</b> |         |         |  |                    |          |
|            | Intergovernmental revenue                           |                  |                  |                  |                  |         |                  |                  |         |                  |         |                  |              |         |                  |                |         |         |  |                    |          |
| 1-20010    | School district IGA                                 |                  | 30,000           | 30,000           | 30,000           | 30,000  |                  | 30,000           | 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>30,000</b>    |         | <b>30,000</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)             |                  | -                | -                | -                | -       |                  | -                | -       |                  | -       |                  | -            |         | -                | -              |         |         |  |                    |          |
|            | <b>Total Proceeds from Borrowing</b>                | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         |         | <b>-</b>         | <b>-</b>         |         | <b>-</b>         |         | <b>-</b>         |              |         | <b>-</b>         | <b>-</b>       |         |         |  |                    |          |
|            | 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            | -                | -       |                  | -                | -       |                  | -       |                  | -            |         | -                | -              |         |         |  |                    |          |
|            | <b>Total Programs and Services revenue</b>          | <b>339,192</b>   | <b>205,035</b>   | <b>103,940</b>   | <b>321,398</b>   |         | <b>467,000</b>   | <b>444,119</b>   |         | <b>528,436</b>   |         | <b>528,436</b>   |              |         | <b>528,436</b>   |                |         |         |  |                    |          |
|            | Grants, Donations & Miscellaneous                   |                  |                  |                  |                  |         |                  |                  |         |                  |         |                  |              |         |                  |                |         |         |  |                    |          |
| 1-51000    | Grants  |                  | -                | 144,821          | 278,414          | 12,502  |                  | 294,068          | 205,112 |                  | 188,000 |                  | 188,000      |         | 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    | Scholarships  |                  | -                | -                | 2,517            | 7,293   |                  | 5,000            | 2,060   |                  | -       |                  | -            |         | -                |                |         |         |  |                    |          |
| 1-54000    | 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            |                |         |         |  |                    |          |
|            | <b>Total Grants, Donations, &amp; Miscellaneous</b> | <b>25,228</b>    | <b>179,514</b>   | <b>281,937</b>   | <b>132,247</b>   |         | <b>346,068</b>   | <b>241,777</b>   |         | <b>238,750</b>   |         | <b>238,750</b>   |              |         | <b>238,750</b>   |                |         |         |  |                    |          |
|            | Transfers from other Funds                          |                  |                  |                  |                  |         |                  |                  |         |                  |         |                  |              |         |                  |                |         |         |  |                    |          |
| 1-55103    | Maintenance Reserve Fund                            |                  | -                | -                | -                | -       |                  | -                | -       |                  | -       |                  | -            |         | -                |                |         |         |  |                    |          |
|            | <b>Total Proceeds from Borrowing</b>                | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         |         | <b>-</b>         | <b>-</b>         |         | <b>-</b>         |         | <b>-</b>         |              |         | <b>-</b>         |                |         |         |  |                    |          |
|            | <b>Total Revenues</b>                               | <b>1,070,961</b> | <b>1,114,918</b> | <b>1,259,856</b> | <b>1,550,556</b> |         | <b>1,631,173</b> | <b>1,550,556</b> |         | <b>1,686,874</b> |         | <b>1,686,874</b> |              |         | <b>1,686,874</b> |                |         |         |  |                    |          |



# MADRAS AQUATIC CENTER RECREATION DISTRICT

## FY2023-24 PROPOSED 09.27.23 AMENDED BUDGET

### GENERAL FUND: RECREATION PROGRAMS

| Acct. No | Description                           | 2018-19        |                | 2019-20        |                | 2020-21        |                | 2021-22        |                | 2022-23         |                | 2023-24    |  | % change |
|----------|---------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|----------------|------------|--|----------|
|          |                                       | Actuals        | Actuals        | Actuals        | Actuals        | Actuals        | Amended        | Projected YE   | Adopted        | Adjustment      | 09.27.23 Amend |            |  |          |
|          | Personnel Services                    |                |                |                |                |                |                |                |                |                 |                |            |  |          |
| 1-61170  | Regular salaries                      | 94,060         | 107,661        | 115,311        | 174,140        | 181,069        | 181,069        | 147,128        | 264,583        | (35,000)        | 229,583        | -13%       |  |          |
| 1-61120  | Temporary salaries                    | 136,900        | 102,040        | 40,063         | 137,430        | 191,046        | 205,000        | 192,124        | 180,000        | -               | 180,000        | 0%         |  |          |
| 1-61130  | Associated payroll expenses           | 21,173         | 21,083         | 9,115          | 30,578         | 37,011         | 38,412         | 33,562         | 44,500         | (4,000)         | 40,500         | -9%        |  |          |
| 1-61140  | Employee health benefits              | 21,347         | 16,352         | 16,307         | 20,813         | 24,000         | 24,000         | 15,159         | 28,571         | (2,571)         | 26,000         | -9%        |  |          |
| 1-61150  | Employee retirement benefits          | -              | 4,109          | 6,134          | 8,447          | 8,533          | 8,533          | 6,340          | 12,275         | (1,275)         | 11,000         | -10%       |  |          |
| 1-61360  | Workers compensation                  | -              | 4,858          | 7,978          | 4,145          | 4,200          | 9,945          | 9,919          | 4,000          | -               | 4,000          | 0%         |  |          |
|          | <b>Total Personnel Services</b>       | <b>273,480</b> | <b>256,104</b> | <b>194,908</b> | <b>375,552</b> | <b>445,859</b> | <b>466,959</b> | <b>404,231</b> | <b>533,929</b> | <b>(42,846)</b> | <b>491,083</b> | <b>-8%</b> |  |          |
|          | FTE                                   | 3.33           | 4.33           | 5.33           | 7.75           | 9.00           |                |                | 11.70          | (1.00)          | 10.70          |            |  |          |
|          | Materials & Services                  |                |                |                |                |                |                |                |                |                 |                |            |  |          |
| 1-71001  | Advertising                           | 8,229          | -              | 5,854          | 18,306         | 20,000         | 21,400         | 16,292         | 17,000         | -               | 17,000         | 0%         |  |          |
| 1-71002  | Contractual services                  | 18,248         | 6,667          | 13,984         | 1,102          | 2,500          | 2,500          | 315            | -              | -               | -              | 0%         |  |          |
| 1-71003  | Cell phone stipend                    | 1,380          | -              | 1,250          | 1,725          | 2,400          | 2,400          | 2,400          | 3,600          | -               | 3,600          | 0%         |  |          |
| 1-71004  | Equipment                             | (116)          | 8,601          | 13,061         | 8,384          | 5,000          | 30,000         | 7,362          | 2,000          | -               | 2,000          | 0%         |  |          |
| 1-71006  | Licenses, Dues and Subscriptions      | 12,194         | -              | 1,326          | 2,041          | 2,000          | 2,000          | 1,623          | 1,750          | -               | 1,750          | 0%         |  |          |
| 1-71008  | Pre-Employment screening              | 24,109         | -              | 580            | 1,738          | 2,000          | 2,000          | 1,292          | 2,000          | -               | 2,000          | 0%         |  |          |
| 1-71011  | Professional development              | -              | -              | 2,188          | 6,615          | 4,000          | 4,000          | 7,116          | 7,000          | -               | 7,000          | 0%         |  |          |
| 1-71012  | Supplies                              | 37,328         | 24,455         | 4,271          | 14,549         | 15,000         | 25,000         | 21,440         | 19,000         | -               | 19,000         | 0%         |  |          |
| 1-71013  | Travel reimbursement                  | 3,649          | -              | 53             | 1,326          | 2,000          | 2,000          | 599            | 1,500          | -               | 1,500          | 0%         |  |          |
| 1-71014  | Uniforms                              | 29             | 1,983          | 1,022          | 3,718          | 3,000          | 3,000          | 1,469          | 1,500          | -               | 1,500          | 0%         |  |          |
| 1-71021  | Technology expenses                   | -              | -              | 1,159          | 3,179          | 3,000          | 3,000          | 3,179          | 3,000          | -               | 3,000          | 0%         |  |          |
| 1-73027  | Safety expenses                       | -              | -              | 615            | 2,586          | 1,000          | 1,000          | 643            | 1,000          | -               | 1,000          | 0%         |  |          |
| 1-71029  | Scholarships                          | -              | -              | -              | 3,258          | -              | -              | -              | 5,000          | -               | 5,000          | 0%         |  |          |
| 1-71043  | Special outreach & events             | -              | -              | -              | 552            | 2,000          | 2,000          | 4,192          | 2,000          | -               | 2,000          | 0%         |  |          |
| 1-71050  | Tournament fees                       | -              | -              | -              | 1,525          | 2,000          | 2,000          | 1,775          | 2,000          | -               | 2,000          | 0%         |  |          |
| 1-71051  | Facility rental fees                  | -              | -              | -              | 994            | 2,000          | 2,000          | 900            | 1,420          | -               | 1,420          | 0%         |  |          |
|          | <b>Total Materials &amp; Services</b> | <b>112,378</b> | <b>43,671</b>  | <b>44,205</b>  | <b>69,578</b>  | <b>65,900</b>  | <b>102,300</b> | <b>70,597</b>  | <b>69,770</b>  | <b>-</b>        | <b>69,770</b>  | <b>0%</b>  |  |          |
|          | <b>Total Expenditures</b>             | <b>385,858</b> | <b>299,774</b> | <b>239,116</b> | <b>725,130</b> | <b>511,759</b> | <b>569,259</b> | <b>474,828</b> | <b>593,699</b> | <b>(42,846)</b> | <b>550,853</b> |            |  |          |
|          | Program Revenues                      | \$ 309,192     | \$ 193,018     | \$ 109,892     | \$ 284,121     | \$ 427,000     | \$ 427,000     | \$ 398,088     | \$ 504,436     | \$              | \$ 504,436     |            |  |          |
|          | General fund subsidy                  | \$ (76,666)    | \$ (106,756)   | \$ (129,221)   | \$ (161,009)   | \$ (84,759)    | \$ (142,259)   | \$ (76,740)    | \$ (99,263)    | \$              | \$ (56,417)    |            |  |          |
|          |                                       | 20%            | 36%            | 54%            | 36%            | 17%            | 25%            | 16%            | 16%            |                 | 16%            |            |  |          |
|          |                                       |                |                |                |                |                |                |                |                |                 |                | 70%        |  |          |

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

# MADRAS AQUATIC CENTER RECREATION DISTRICT

## FY2023-24 PROPOSED 09.27.23 AMENDED BUDGET

### GENERAL FUND: MADRAS AQUATIC CENTER FACILITY

| Acct No | Description                           | 2018-19        |                |                | 2019-20        |                |                | 2020-21        |         |              | 2021-22 |         |         | 2022-23 |         |         | 2023-24 |         |         | % change      |                |
|---------|---------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------|--------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------------|----------------|
|         |                                       | Actuals        | Actuals        | Actuals        | Actuals        | Actuals        | Actuals        | Actuals        | Actuals | Actuals      | Actuals | Actuals | Actuals | Actuals | Actuals | Actuals | Actuals | Actuals | Actuals |               |                |
|         | Personnel Services                    |                |                |                |                |                |                |                |         |              |         |         |         |         |         |         |         |         |         |               |                |
| 1-62110 | Regular salaries                      | 32,226         | 42,098         | 33,093         | 39,815         | 99,017         | 99,017         | 99,017         | 88,766  | rev 04.23.23 |         |         |         |         |         |         |         |         |         | 0%            |                |
| 1-62120 | Temporary salaries                    | 15,981         | -              | 17,104         | -              | -              | -              | -              | -       | -            | -       | -       | -       | -       | -       | -       | -       | -       | -       | 55,000        |                |
| 1-62130 | Associated payroll expenses           | 3,510          | 4,427          | 3,574          | 3,950          | 9,902          | 9,902          | 9,902          | 8,144   |              |         |         |         |         |         |         |         |         |         | 4,000         |                |
| 1-62140 | Employee health benefits              | 425            | -              | -              | 3,616          | 3,600          | 3,600          | 3,600          | 4,351   |              |         |         |         |         |         |         |         |         |         | 900           |                |
| 1-62150 | Employee retirement benefits          | -              | -              | 8,091          | 302            | 3,765          | 3,765          | 3,593          | 3,593   |              |         |         |         |         |         |         |         |         |         | 1,600         |                |
| 1-62160 | Workers compensation                  | -              | 1,020          | -              | 746            | 750            | 750            | 750            | 750     |              |         |         |         |         |         |         |         |         |         | 500           |                |
|         | <b>Total Personnel Services</b>       | <b>52,142</b>  | <b>47,545</b>  | <b>61,862</b>  | <b>48,430</b>  | <b>117,034</b> | <b>117,034</b> | <b>105,604</b> |         |              |         |         |         |         |         |         |         |         |         | <b>62,000</b> |                |
|         | FTE                                   | 150            | 133            | 170            | 170            | 200            | 200            |                |         |              |         |         |         |         |         |         |         |         |         | <b>0.90</b>   |                |
|         | Materials & Services                  |                |                |                |                |                |                |                |         |              |         |         |         |         |         |         |         |         |         |               |                |
| 1-72002 | Contractual services                  | 5,982          | 6,185          | 31,608         | 13,149         | 15,000         | 15,000         | 17,859         |         |              |         |         |         |         |         |         |         |         |         |               | 35,000         |
| 1-72003 | Cell phone stipend                    | -              | -              | 500            | 475            | 2,400          | 2,400          | 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          |
| 1-72008 | Pre-Employment screening              | -              | -              | -              | 41             | -              | -              | -              |         |              |         |         |         |         |         |         |         |         |         |               | -              |
| 1-72011 | Professional development              | 325            | -              | 385            | -              | 1,000          | 1,000          | 3,940          |         |              |         |         |         |         |         |         |         |         |         |               | 3,500          |
| 1-72012 | Supplies                              | 5,412          | 10,586         | 5,264          | 13,600         | 14,000         | 14,000         | 11,642         |         |              |         |         |         |         |         |         |         |         |         |               | 12,000         |
| 1-72013 | Travel reimbursement                  | 312            | -              | 86             | 192            | 500            | 500            | 374            |         |              |         |         |         |         |         |         |         |         |         |               | 250            |
| 1-72014 | Uniforms                              | -              | -              | 29             | 9              | 500            | 500            | 209            |         |              |         |         |         |         |         |         |         |         |         |               | 250            |
| 1-72015 | Repairs & Maintenance                 | 16,355         | 38,606         | 34,728         | 37,591         | 50,000         | 50,000         | 61,756         |         |              |         |         |         |         |         |         |         |         |         |               | 55,000         |
| 1-72018 | Leases and rentals                    | 967            | 1,375          | 1,155          | 1,575          | 500            | 500            | 2,331          |         |              |         |         |         |         |         |         |         |         |         |               | 800            |
| 1-72019 | Pool Chemicals                        | 21,968         | 18,382         | 15,255         | 9,377          | 10,000         | 10,000         | 17,099         |         |              |         |         |         |         |         |         |         |         |         |               | 17,000         |
| 1-72020 | Utilities                             | 124,170        | 102,318        | 102,290        | 126,808        | 140,000        | 140,000        | 169,322        |         |              |         |         |         |         |         |         |         |         |         |               | 185,000        |
| 1-72027 | Safety expenses                       | -              | -              | 1,488          | 3,588          | 3,000          | 3,000          | 6,930          |         |              |         |         |         |         |         |         |         |         |         |               | 5,000          |
| 1-72030 | MAC Sales Supplies                    | -              | -              | (6,540)        | 4,742          | 3,500          | 3,500          | 10,224         |         |              |         |         |         |         |         |         |         |         |         |               | 9,100          |
| 1-72034 | Furniture                             | -              | -              | 1,928          | 9,637          | -              | -              | -              |         |              |         |         |         |         |         |         |         |         |         |               | 2,000          |
| 1-72035 | Technology expenses                   | -              | -              | -              | 179            | -              | -              | -              |         |              |         |         |         |         |         |         |         |         |         |               | -              |
|         | <b>Total Materials &amp; Services</b> | <b>194,934</b> | <b>177,451</b> | <b>213,901</b> | <b>227,161</b> | <b>248,400</b> | <b>248,400</b> | <b>308,620</b> |         |              |         |         |         |         |         |         |         |         |         |               | <b>330,750</b> |
|         | <b>Total Expenditures</b>             | <b>247,076</b> | <b>224,996</b> | <b>246,763</b> | <b>273,513</b> | <b>248,400</b> | <b>248,400</b> | <b>308,620</b> |         |              |         |         |         |         |         |         |         |         |         |               | <b>320,750</b> |
|         | Facilities revenues                   | \$ 35,500      | \$ 27,213      | \$ 8,706       | \$ 30,668      | \$ 87,000      | \$ 87,000      | \$ 69,466      |         |              |         |         |         |         |         |         |         |         |         |               | \$ 88,062      |
|         | General fund subsidy                  | \$ (211,576)   | \$ (197,784)   | \$ (267,057)   | \$ (244,923)   | \$ (278,434)   | \$ (278,434)   | \$ (344,758)   |         |              |         |         |         |         |         |         |         |         |         |               | \$ (294,688)   |
|         |                                       | 86%            | 88%            | 86%            | 89%            | 76%            | 76%            | 83%            |         |              |         |         |         |         |         |         |         |         |         |               | 78%            |
|         |                                       |                |                |                |                |                |                |                |         |              |         |         |         |         |         |         |         |         |         |               | 77%            |

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