

MAC RECREATION DISTRICT  
1195 SE KEMPER WAY, MADRAS, OR 97741  
541.475.4253 | WWW.MACRECDISTRICT.COM

# FY2024-25 Proposed Budget



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# FY2024-25 PROPOSED BUDGET MAC RECREATION DISTRICT



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Eva's Aquatic Healing class, working on improving their mobility.  
Photo credit Courtney Snead

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# FY2024-25 PROPOSED BUDGET MAC RECREATION DISTRICT

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## BOARD OF DIRECTORS TERMS/ ELECTION INFORMATION

	NAME	ELECTION DATE	NEXT ELECTION
1	Jean McCloskey	May 16, 2023	May 2027
2	Jinnell Lewis	May 16, 2023	May 2027
3	Jillisa Suppah	May 16, 2023	May 2027
4	Deanna Seibold	May 18, 2021	May 2025
5	Lindsay Foster-Drago	May 16, 2023	May 2025

## BUDGET COMMITTEE TERMS/ ELECTION INFORMATION

	NAME	APPOINTMENT YEAR	TERM EXPIRES
6	Steve Read	2024	December 31, 2026
7	Michele Kish	2024	December 31, 2026
8	Melisa Irvine	2022	December 31, 2025
9	Alexa Gassner	2023	December 31, 2025
10	Brandie McNamee	2022	December 31, 2025

# FY2024-25 PROPOSED BUDGET MAC RECREATION DISTRICT



RESOLUTION 2024-07

## RESOLUTION 2024-07

### A RESOLUTION OF THE MADRAS AQUATIC CENTER RECREATION DISTRICT DESIGNATING THE BUDGET OFFICER AND RECOGNIZING THE BUDGET COMMITTEE MEMBERS FOR FISCAL YEAR 2024-25

**WHEREAS**, the Madras Aquatic Center Recreation District (District) is a special district formed under the provisions of ORS Chapter 266; and

**WHEREAS**, pursuant to ORS 294.331 the governing body of each local government must designate one person to serve as the budget officer; and

**WHEREAS**, in accordance with Oregon law, the district has established a budget committee comprised of both the elected board of directors and an equal number of district residents; and

**WHEREAS**, each resident budget committee members has applied for the position and been appointed to the committee by the elected board of directors to a staggered three-year term.


**NOW THEREFORE BE IT RESOLVED**, by the Madras Aquatic Center Recreation District Board of Directors as follows:

1. **Findings.** The above-stated findings contained in resolution 2023-07 are hereby adopted.
2. **Budget Officer.** The board hereby designates Courtney Snead, Executive Director, as the district's budget officer for FY2024-25.
3. **Budget Committee.** Pursuant to ORS 294.414, the board hereby affirms the appointments of the following electors to serve on the budget committee for the associated terms:


Elector name	Term expires
Alexa Gassner	December 31, 2025
Melisa Irvine	December 31, 2025
Brandie McNamee	December 31, 2025
Michele Kish	December 31, 2026
Steve Read	December 31, 2026

**APPROVED** by the Madras Aquatic Center Board of Directors this 24<sup>th</sup> day of January 2024.

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

  
Deanna Seibold, Board Chair

ATTEST:

  
Courtney Snead, Executive Director

RESOLUTION 2024-07  
JANUARY 24, 2024

**FY2024-25  
Budget Calendar  
MAC Recreation District**

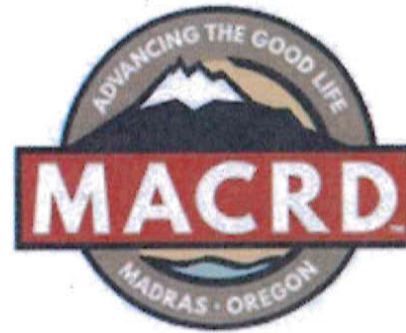
November 2023							DATES	DESCRIPTION
Su	Mo	Tu	We	Th	Fr	Sa	Thursday, November 23, 2023	Thanksgiving Day and Friday after - MAC closed
5	6	7	8	9	10	11		
12	13	14	15	16	17	18	Wednesday, November 29, 2023	BOD interview applicants for the vacant budget committee position BOD appoint a new budget committee member to position # 7 BOD consider adoption of the final 2024-2014 MACRD Master Plan
19	20	21	22	23	24	25		
26	27	28	29	30				
December 2023							Friday, December 15, 2023	Analysis of Jul-Nov/Dec 2023 budget to actuals and review if any budget adj are needed for current FY (year end projections)
					1	2	Tuesday, December 26, 2023	Christmas Day Holiday observed - MAC Closed
3	4	5	6	7	8	9	Wednesday, December 27, 2023	Board of Directors receive a report from consultants on facility maintenance, future capital needs, and sustainable funding options. BOD discuss next steps and decide path forward for financial sustainability
10	11	12	13	14	15	16		
17	18	19	20	21	22	23		
24	25	26	27	28	29	30		
31								
January 2024							Tuesday, January 2, 2024	New Year's Day Holiday observed - MAC Closed
Su	Mo	Tu	We	Th	Fr	Sa	Friday, January 12, 2024	Draft revenue/expenditure assumptions due to Executive Director
		2	3	4	5	6	Wednesday, January 24, 2024	BOD review mid-year budget analysis and consider adopting adjustments (if needed) BOD review final financial sustainability plans and provide official direction to staff
7	8	9	10	11	12	13		
14	15	16	17	18	19	20		
21	22	23	24	25	26	27		
February 2024							Thursday, February 1, 2024	Management team review compiled assumptions and discuss FY24-25 projects
Su	Mo	Tu	We	Th	Fr	Sa	Friday, February 16, 2024	ED review budget assumptions/finalize projects included in the proposed budget
				1	2	3	Wednesday, February 28, 2023	BOD review high-level budget assumptions for FY2024-25 If applicable, BOD review and approve language for the May 2024 ballot
4	5	6	7	8	9	10		
11	12	13	14	15	16	17		
18	19	20	21	22	23	24		
25	26	27	28	29				
March 2024							Friday, March 1, 2024	Review narratives with management team. Revisions due back by March 15
Su	Mo	Tu	We	Th	Fr	Sa	Friday, March 15, 2024	All draft narratives due to the executive director
					1	2	Friday, March 22, 2024	Review fund narratives with management team. Revisions due back by April 5
10	11	12	13	14	15	16	Wednesday, March 27, 2024	BOD review & consider approving policy updates that impact the proposed budget
17	18	19	20	21	22	23		
24	25	26	27	28	29	30		
31								
April 2024							Friday, April 5, 2024	ED finalizes budget worksheets and all narratives for draft document
	1	2	3	4	5	6	Friday, April 12, 2024	ED completes budget message for draft document
7	8	9	10	11	12	13	Wednesday, April 24, 2024	BOD review and consider approving budget-related policies/procedures
14	15	16	17	18	19	20	Tuesday, April 30, 2024	Proposed Budget printed
21	22	23	24	25	26	27		
28	29	30						
May 2024							Thursday, May 2, 2024	6:00pm Budget Committee Orientation: Provide proposed budget documents/review role
Su	Mo	Tu	We	Th	Fr	Sa	Friday, May 10, 2024	Finalize documents requested by the budget committee during orientation
			1	2	3	4	Tuesday, May 21, 2024	Election Day
5	6	7	8	9	10	11	Wednesday, May 22, 2024	6:00pm Budget Committee meeting: public hearing and consider budget approval
12	13	14	15	16	17	18		
19	20	21	22	23	24	25		
26	27	28	29	30	31			
June 2024							Tuesday, May 28, 2024	Memorial Day Holiday observed - MAC closed
Su	Mo	Tu	We	Th	Fr	Sa	Wednesday, May 29, 2024	6:00pm Hold for 2nd Budget Committee meeting & public hearing (if needed)
						1		
2	3	4	5	6	7	8		
			12					
16	17	18	19	20	21	22		
23	24	25	26	27	28	29	By Friday, June 21, 2024	Submission of tax certification form (LB-50), resolutions and budget document to the Jefferson County assessor
30								

NOTE:  
Brown colored days are staff deadlines  
Blue colored days denote BOD/BC actions  
Highlighted days are 509J school breaks

## Budget Committee Budget Orientation Work Session

Thursday, May 2, 2024 6:00 pm.

Madras Aquatic Center  
1195 SE Kemper Way  
Madras, Oregon 97741



### Zoom information for virtual participants:

<https://us02web.zoom.us/j/2567069091>

Meeting ID: 256 706 9091  
Call in to join: 1 (253) 215-8782, Meeting ID 256 706 9091#  
1 (346) 248-7799, Meeting ID 256 706 9091#

1. Call meeting to order (Board Chair Seibold)
2. Welcome and introductions
3. MACRD budget orientation
4. Adjourn

#### Upcoming budget committee meetings:

- Wednesday, May 22 at 6:00pm, Budget committee meeting and hearing
- Wednesday, May 29 at 6:00pm, 2<sup>nd</sup> Budget committee meeting and hearing (*if needed*)

*Pursuant to ORS 192.640, this notice includes a list of the principal subjects anticipated to be considered or discussed at the above-referenced meeting. This notice does not limit the ability of the board to consider or discuss additional subjects. This meeting is subject to cancellation without notice. The public will not be permitted to attend the executive sessions; provided, however, representatives of the news media and designated staff will be allowed to attend the executive sessions. Representatives of the news media are specifically directed not to report on any of the deliberations during the executive sessions, except to state the general subject of the executive sessions as previously announced. No decision will be made in the executive sessions. The regular meeting is open to the public and interested citizens are invited to attend.*

*The meeting location is accessible to persons with disabilities. A request for an interpreter for the hearing impaired or for other accommodations for persons with disabilities should be made at least 48 hours before the meeting by calling the MACRD at (541) 475-4253 from 7:00am to 4:00pm, Tuesday through Saturday, to arrange this service.*

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# FY2024-25 PROPOSED BUDGET MAC RECREATION DISTRICT



## ORIENTATION MEETING NOTICE

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### NOTICE OF BUDGET COMMITTEE WORK SESSION

A public work session of the Budget Committee of the Madras Aquatic Center Recreation District, Jefferson County, State of Oregon, to conduct an orientation to the budget document, discuss the current fiscal year budget, and receive the proposed budgets for the fiscal year July 1, 2024 to June 30, 2025 will be held at the Madras Aquatics Center, 1195 SE Kemper Way, Madras, Oregon. The meeting will take place on Thursday, May 2, 2024 at 6:00 p.m.

The purpose of this meeting is to become oriented with the budget document, review the current fiscal year budget, and receive the proposed budgets document. No decisions or conversations on the content of the proposed budgets will occur at this work session.

A copy of the budget document will be available for inspection on May 2, 2024 at the Madras Aquatics Center, Tuesday-Saturday between the hours of 6:00am and 6:00pm or online at [www.macrecdistrict.com/governance](http://www.macrecdistrict.com/governance).

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

Publish: April 24, 2024

MAP323200



## Budget Committee Meeting

Wednesday, May 22, 2024 6:00 pm.

Madras Aquatic Center  
1195 SE Kemper Way  
Madras, Oregon 97741



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### Zoom information for virtual participants:

<https://us02web.zoom.us/j/2567069091>

Meeting ID: 256 706 9091

Call in to join: 1 (253) 215-8782, Meeting ID 256 706 9091#

1 (346) 248-7799, Meeting ID 256 706 9091#

1. Convene meeting
2. Election of budget committee officers
  - a. Chair
  - b. Vice Chair
3. Presentation of the FY2024-25 budget message
4. Presentation of the FY2024-25 proposed budgets  
(measures do not pass or measures pass)
5. Public comment  
(Comments, both in-person and on zoom, will be subject to a three-minute limit per person)
6. Budget committee deliberations
7. Consider approving the proposed FY2024-25 budget or recess to next meeting on Wednesday, May 29, 2024 at 6:00 p.m.

**Sample motion (if measures do not pass):** *I move that the budget committee of the MAC Recreation District approve the budget for the 2024-25 fiscal year in the amount of \$2,004,240 and property taxes for the 2024-25 fiscal year at the rate of \$0.25 per \$1,000 of assessed value for the permanent rate and \$0.40 per \$1,000 of assessed value for the local option levy for operating purposes in the General Fund and in the amount of \$743,400 for*

the general bond principal and interest in the Debt Service Fund.

**Sample motion (if measures pass):** I move that the budget committee of the MAC Recreation District approve the budget for the 2024-25 fiscal year in the amount of \$2,082,786 and property taxes for the 2024-25 fiscal year at the rate of \$1.24 per \$1,000 of assessed value for the permanent rate.

8. Adjourn

The meeting location is accessible to persons with disabilities. A request for an interpreter for the hearing impaired or for other accommodations for persons with disabilities should be made at least 2 business days before the meeting by contacting the MACRD at 541-475-4253 or [info@macrecdistrict.com](mailto:info@macrecdistrict.com) from 6:00 am. to 4:00 pm., Tuesday through Friday, to make arrangements.

**Public meeting notice:**

**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 proposed budgets for the fiscal year July 1, 2024 to June 30, 2025 will be held at the Madras Aquatics Center, 1195 SE Kemper Way, Madras, OR and also accessible for viewing on zoom (link available at [www.macrecdistrict.com/governance](http://www.macrecdistrict.com/governance)). The meeting will take place on Wednesday, May 22, 2024 at 6:00pm. If needed, a second meeting will be held on Wednesday, May 29, 2024 at 6:00pm.

The purpose of the meeting is to receive the budget message and to receive comments from the public on the proposed budgets.

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 2, 2024 at the Madras Aquatics Center, Tuesday-Saturday between the hours of 6:00am and 5:30pm or online at [www.macrecdistrict.com/governance](http://www.macrecdistrict.com/governance).

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

Publish: May 8, 2024

MAP323422

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# FY2024-25 PROPOSED BUDGET MAC RECREATION DISTRICT



## BUDGET MESSAGE

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May 2, 2024

Dear Budget committee, patrons, and district residents:

It is my privilege to present to you two versions of the Madras Aquatic Center Recreation District's (MACRD's) proposed budget for fiscal year (FY) 2024-25. Two versions are being presented as a result of the May 21, 2024 election occurring in the midst of budget season, and regardless of the outcome it will have significant implications for MACRD operations.

The MACRD was formed in 2004 and serves approximately 17,000 district residents. The district currently employs a total of 13.65 FTE (full-time equivalents) consisting of between 20-35 full-time, part-time, and 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.

### BUDGET PRIORITIES

If I could choose one word to represent the budget and operational priorities for the FY2024-25 it would be sustainability. Priorities reflected in both versions of the proposed budget include:

1. Investments in MAC facility maintenance and ensuring systems are in good working order,
2. Retention of critical existing staff, both for program consistency and new program development; and
3. Maintaining high quality, consistent experiences for patrons.

# FY2024-25 PROPOSED BUDGET MAC RECREATION DISTRICT



## BUDGET MESSAGE

The proposed FY2024-25 budgets reflect the priorities set by the Board of Directors and is aligned to the goals outlined in the 2023-2033 Master Plan, which was adopted by the board on November 29, 2023. The process included extensive public input, stakeholder engagement, as well as the support and collaboration of the Bean Foundation and University of Oregon Institute for Policy Research.



### 2023-33 MACRD Strategic Plan Focus Areas

If the ballot measures do not pass, the total proposed budget is \$2,003,240. If the ballot measures pass, the total proposed budget is \$2,453,686. Both versions of the proposed budget aim to meet the goal of long-term financial sustainability while attempting to balance the goals of offering quality programming and MAC facility maintenance.

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# FY2024-25 PROPOSED BUDGET MAC RECREATION DISTRICT



## BUDGET MESSAGE

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### CHALLENGES & OPPORTUNITIES

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

- Outcome of the May 21, 2024 election, which will have a significant impact on district operations whether the measures pass or do not pass
- Unanticipated MAC capital and/or maintenance expenses
- Legislation with potential financial impact

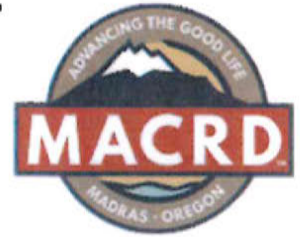
### SUMMARY

Both versions of our proposed budget are aligned to the district's goals of offering quality recreation activities, maintaining the MAC as a critical community asset, and working toward long-term financial stability.

Sincerely,

Courtney Snead, CPRP  
Executive Director  
MAC Recreation District

# FY2024-25 PROPOSED BUDGET MAC RECREATION DISTRICT



## DRAFT FY2024-25 BUDGET ADOPTING RESOLUTION

### Measures do not pass

#### RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2024, for the following purposes:

<u>General Fund</u>		<u>Debt Services Fund</u>	
<u>Organizational Unit or Program:</u>		Debt Service .....	792,400
Recreation Services	1,069,245	Total.....	<b>\$792,400</b>
 <u>Not Allocated to Organizational Unit or Program:</u>		 <u>Maintenance Reserve Fund</u>	
Capital Outlay.....	45,000	Transfers to other funds	11,000
Debt Service .....	48,931	Total.....	<b>\$11,000</b>
Transfers Out.....	0		
Contingency.....	0		
Total.....	<b>\$1,163,176</b>		
		<b>Total APPROPRIATIONS, All Funds . . .</b>	<b>\$1,966,576</b>
		Total Unappropriated and Reserve Amounts, All Funds . . .	36,664
		<b>TOTAL ADOPTED BUDGET . . .</b>	<b>\$2,003,240</b>

#### RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2024-2025:

- (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 \$743,400 for debt service on general obligation bonds;

### Measures pass

#### RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2024, for the following purposes:

<u>General Fund</u>		<u>Debt Services Fund</u>	
<u>Organizational Unit or Program:</u>		Debt Service .....	0
Recreation Services	1,471,592	Total.....	<b>\$0</b>
 <u>Not Allocated to Organizational Unit or Program:</u>		 <u>Maintenance Reserve Fund</u>	
Capital Outlay.....	101,000	Transfers to other funds	21,000
Debt Service .....	578,931	Total.....	<b>\$21,000</b>
Transfers Out.....	10,000		
Contingency.....	32,032		
Total.....	<b>\$2,193,555</b>		
		<b>Total APPROPRIATIONS, All Funds . . .</b>	<b>\$2,214,555</b>
		Total Unappropriated and Reserve Amounts, All Funds . . .	239,131
		<b>TOTAL ADOPTED BUDGET . . .</b>	<b>\$2,453,686</b>

#### RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2024-2025:

- (1) At the rate of \$1.24 per \$1000 of assessed value for permanent rate tax;



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# FY2024-25 PROPOSED BUDGET MAC RECREATION DISTRICT



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## GENERAL FUND OVERVIEW

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The General Fund accounts for the district's general administration and programming operations. All of the district's regular full-time, part-time, and seasonal staff are accounted for in the General Fund. The following departments are included in the fund:

- Recreation Programs
- MAC Facility
- Administration

The timing of the FY2024-25 budget development process coincides with the May 21, 2024 election, the results of which will determine the path for forward for the district. As a result, staff and the board of directors have developed two pathways for the future, depending on the election outcome.

It is clear that there is no real 'normal' operating year to provide baseline or comparative data:

- FY2018-19 was a year with leadership transition and unclear accounting records.
- FY2019-20 and FY2020-21 were impacted by the COVID-19 pandemic in both resources and requirements, as well as leadership transitions. In addition, the district adopted a new chart of accounts this fiscal year, making year of year comparisons challenging.





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# FY2024-25 PROPOSED BUDGET MAC RECREATION DISTRICT



## GENERAL FUND OVERVIEW

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- FY2021-22 was still operating under restricted guidelines due to COVID-19, had large grant revenue and expenses, and a variety of one-time investments to either 'catch up' deferred maintenance or improve staff and patron experiences at the MAC.
- FY2022-23 we began to hit our stride, as program and services revenues increased, but were also required to invest over \$100,000 in maintenance projects that directly impacted district fund levels. At the end of the fiscal year, unanticipated capital needs surfaced, resulting in a lower than anticipated ending fund balance.
- FY2023-24 started with a much lower beginning fund balance, and as a result, a reduction in force and cost containment measures were initiated in September 2023. Program and services revenue has continued to increase, including unprecedented growth in memberships, but the district has not been able to recover from the impact of unanticipated maintenance needs, resulting in budget adjustments that, again, increased capital expenditures.

Staff's goal is to continue working toward consistency in all that we do.



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# FY2024-25 PROPOSED BUDGET MAC RECREATION DISTRICT



## GENERAL FUND OVERVIEW

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### **Summary of proposed FY2024-25 budget (ballot measures do not pass)**

If the ballot measures proposed on the May 21, 2024 election do not pass, revenues are projected to remain flat and/or decline. Information on the impact to operations, including MAC hours of operation, recreation program capacity, and staffing are included in the supplemental section of this budget document.

Consistent with GAAP, the principal payment for the tax anticipation loan resides on the balance sheet and the interest is reflected in the short term debt budget.

### **Summary of proposed FY2024-25 budget (ballot measures pass)**

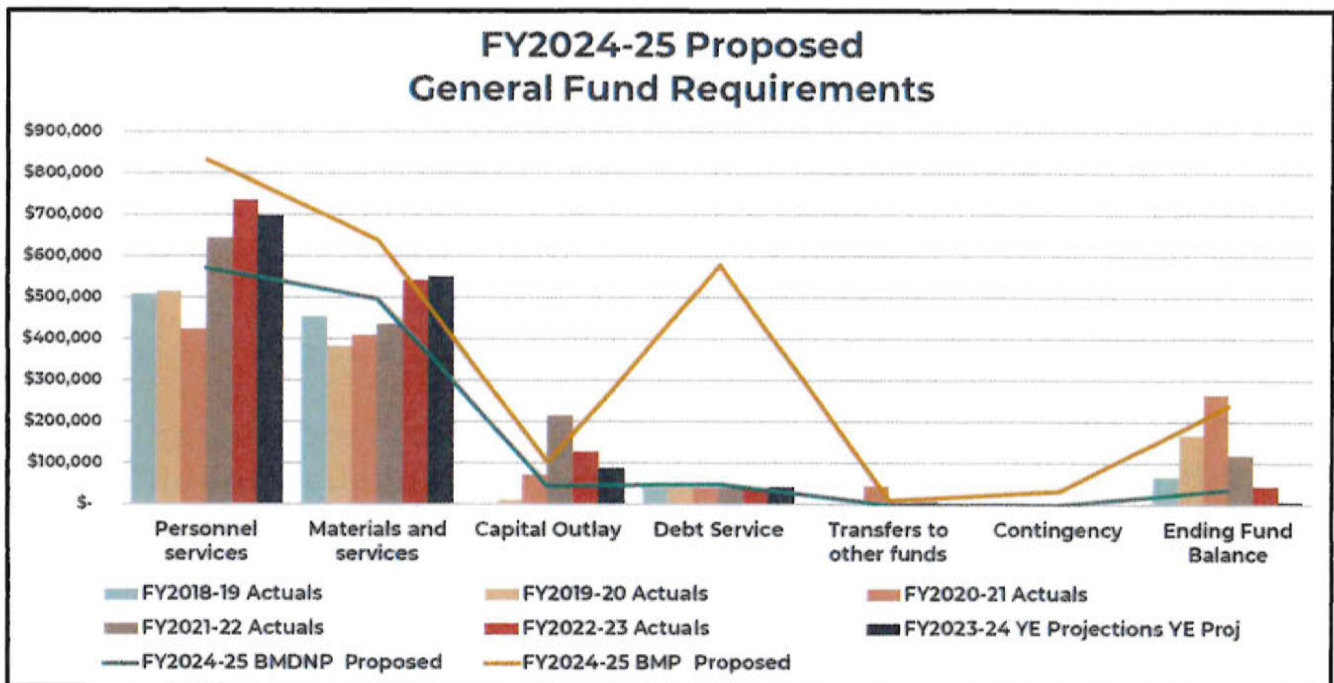
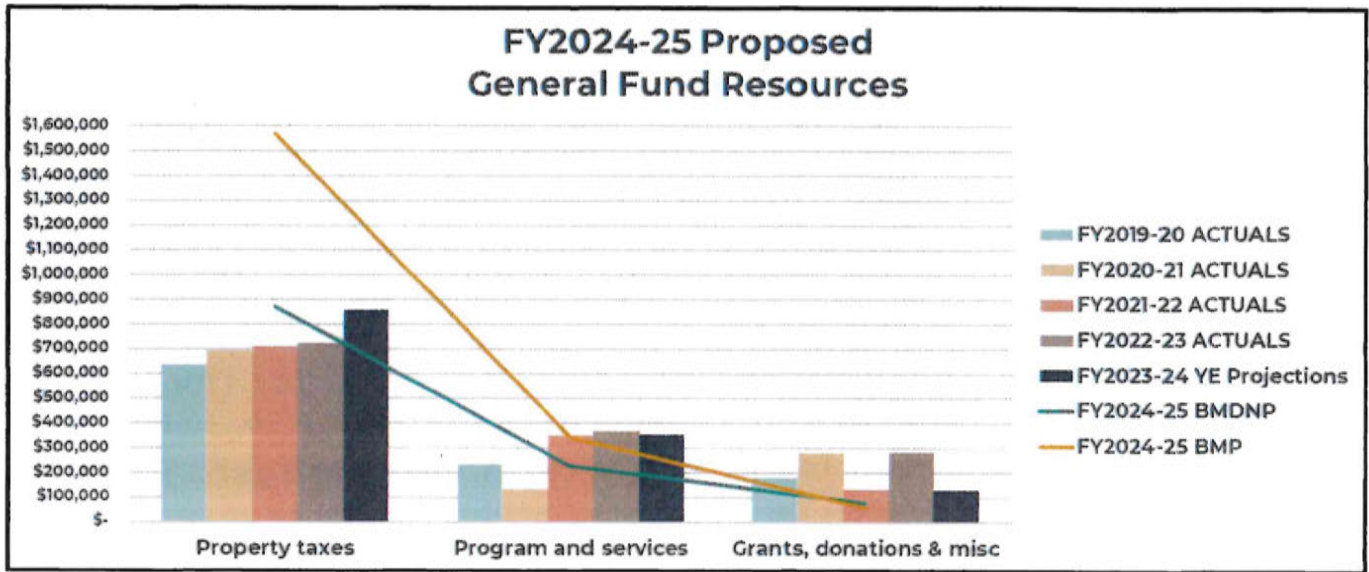
If the ballot measures proposed on the May 21, 2024 election pass, revenues are projected to remain flat and/or slightly increase. Information on the impact to operations, including MAC hours of operation, recreation program capacity, and staffing are included in the supplemental section of this budget document. The principal and interest on the County loan to pay off the bond is reflected in the short-term debt budget.

One of the goals of the board of directors and current administration is to build future financial sustainability for the district, regardless of the election outcome. This goal directly competes with creating consistent staffing (recruitment and retention expenses), developing new programming (with upfront investment costs), and catching up on and responding to capital maintenance needs.

# FY2024-2025 PROPOSED BUDGET MAC RECREATION DISTRICT



## GENERAL FUND OVERVIEW

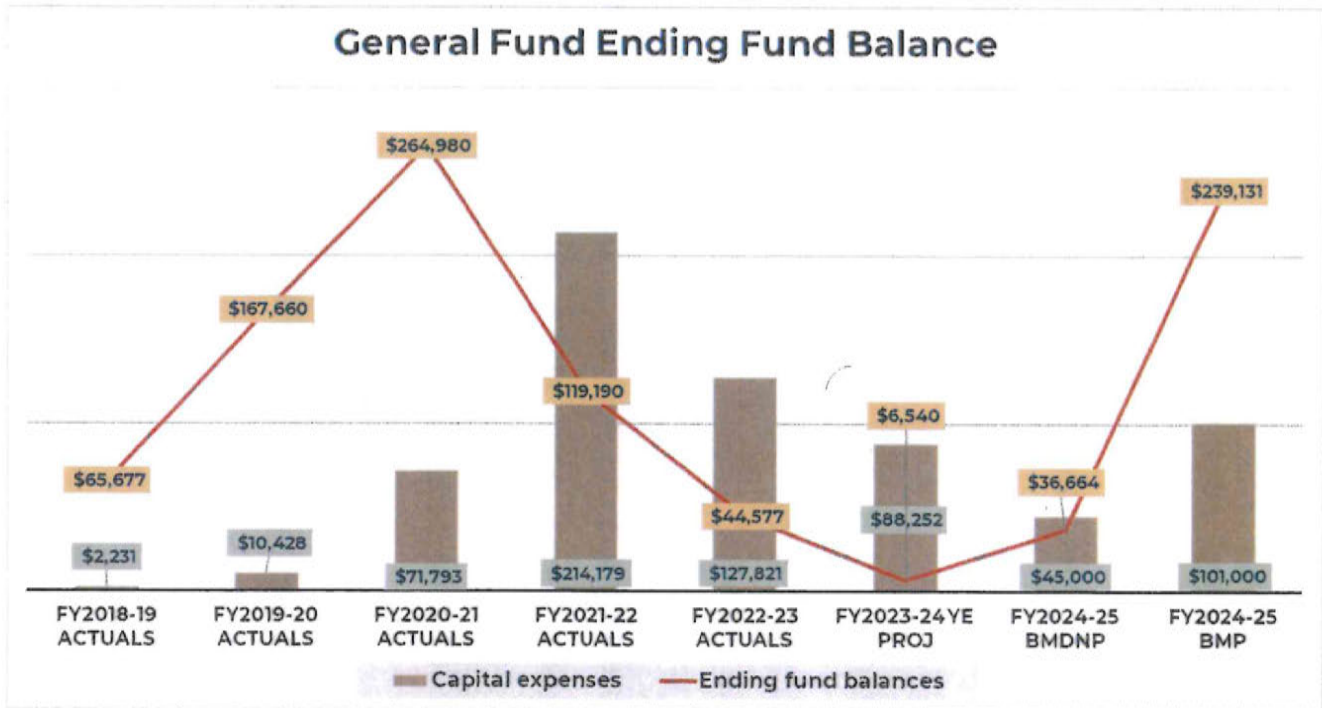


YE Proj = Year end projections  
 BMDNP = Ballot measures do not pass  
 BMP = Ballot measures pass

# FY2024-25 PROPOSED BUDGET MAC RECREATION DISTRICT



## GENERAL FUND OVERVIEW



*YE Proj = year end projection*

*BMDNP = Ballot measures do not pass*

*BMP = Ballot measures pass*

The General Fund's ending fund balance is a direct reflection of the amount of capital investments needed in a given year. A close-to healthy ending fund balance was achieved in FY2020-21 due to COVID-19 relief grants awarded that year. In the 17 years of operations, the district has been unable to achieve a healthy ending fund balance, which would be \$350,000; sufficient funds to cash flow the district July-November until property tax revenues are collected, as well as respond to unanticipated capital/maintenance expenses.

# MADRAS AQUATIC CENTER RECREATION DISTRICT

## FY2024-25 BUDGET WORKSHEET GENERAL FUND SUMMARY

Acct No	Description	2017-18		2018-19		2019-20		2020-21		2021-22		2022-23		2023-24		Proposed 2024-25	
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Original	Amended	Projected YE	Measures DNP	Measures Pass		
	Beginning Cash																
N/A	Beginning Fund Balance	516,228	77,090	65,677	167,660	264,981	119,190							78,761	44,577	44,577	6,540
N/A	Audit adjustment for prior year restatement	-	-	-	(26,174)	-	-	-	-	-	-	-	-	-	-	-	-
	Assets transfer in from 'old' district	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	289,986
1-09998	<b>Total Beginning Fund Balance</b>	<b>516,228</b>	<b>77,090</b>	<b>65,677</b>	<b>141,486</b>	<b>264,981</b>	<b>119,190</b>							<b>78,761</b>	<b>44,577</b>	<b>44,577</b>	<b>6,540</b>
	Property Taxes																
1-10100	Current permanent rate property taxes	228,980	237,940	247,647	269,989	275,088	278,483							293,178	293,178	325,000	334,750
1-10200	Current local option levy taxes	325,003	349,225	367,651	410,910	414,915	420,909							440,958	440,958	505,000	520,150
1-10300	Prior year permanent rate property taxes	7,884	6,563	12,025	(5,685)	7,478	9,348							6,204	6,204	10,000	8,000
1-10400	Prior year local option levy taxes	9,875	5,723	7,370	17,978	11,249	14,118							8,207	8,207	17,000	10,000
	Prior year 'old' district property tax collections	-	-	-	-	-	-							-	-	-	30,000
	<b>Total Property Taxes</b>	<b>571,742</b>	<b>599,451</b>	<b>634,692</b>	<b>693,192</b>	<b>708,730</b>	<b>722,858</b>							<b>748,548</b>	<b>748,548</b>	<b>857,000</b>	<b>872,900</b>
	Programs and Services revenue																
1-41000	Memberships/Punch cards/Partner programs	117,872	60,000	42,017	29,479	72,126	36,190							54,000	54,000	52,700	45,500
1-42000	Partner programs (i.e. prescription program)	-	-	-	3,699	29,082	37,030							84,000	84,000	19,690	-
1-43000	Facility revenues (i.e. rentals/merch/concess)	75,372	35,500	57,213	38,706	60,668	62,502							88,062	88,062	70,000	38,000
1-45000	User fees and registration	226,360	273,692	135,805	62,057	189,522	232,304							302,374	302,374	210,721	145,000
	<b>Total Programs and Services revenue</b>	<b>419,604</b>	<b>369,192</b>	<b>235,035</b>	<b>133,940</b>	<b>351,398</b>	<b>368,025</b>							<b>528,436</b>	<b>528,436</b>	<b>353,111</b>	<b>228,500</b>
	Grants, Donations & Miscellaneous																
1-51000	Grants	31,500	-	144,821	278,414	12,502	24,3873							188,000	188,000	7,406	25,000
1-52000	Donations and Fundraising	-	-	-	8,147	110,159	28,797							40,000	40,000	48,000	43,750
1-54000	Interest	4,831	2,732	2,078	3,067	2,139	3,667							3,000	3,000	5,701	5,000
1-55000	Miscellaneous revenue	-	-	32,615	(7,690)	7,447	8,733							7,750	7,750	67,115	5,150
	<b>Total Grants, Donations, &amp; Miscellaneous</b>	<b>171,598</b>	<b>25,228</b>	<b>179,514</b>	<b>281,937</b>	<b>132,247</b>	<b>285,069</b>							<b>238,750</b>	<b>238,750</b>	<b>128,221</b>	<b>78,900</b>
	Transfers from other funds																
	Maintenance Reserve Fund	516,228	-	-	-	-	-						10,000	10,000	-	11,000	21,000
	Debt Service Fund	-	-	-	-	-	-					-	-	-	-	-	2,000
	<b>Transfers from other funds</b>	<b>516,228</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>						<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>13,000</b>	
	<b>Total Revenues</b>	<b>1,679,172</b>	<b>1,070,961</b>	<b>1,114,918</b>	<b>1,250,556</b>	<b>1,457,357</b>	<b>1,495,142</b>							<b>1,604,494</b>	<b>1,570,311</b>	<b>1,382,910</b>	<b>1,199,840</b>
																	<b>2,432,686</b>

# MADRAS AQUATIC CENTER RECREATION DISTRICT

## FY2024-25 BUDGET WORKSHEET

### GENERAL FUND SUMMARY

Acct No	Description	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24		Proposed 2024-25		
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Original	Amended	Projected YE	Measures DNP	Measures Pass
	Personnel Services											
see detail	Recreation programs	334,421	273,480	256,104	194,908	375,552	399,132	484,252	491,083	476,050	379,561	585,588
see detail	Madras Aquatic Center Facility	45,825	52,142	47,545	61,862	48,430	104,544	118,107	62,000	60,275	46,845	50,200
see detail	Administration	191,680	183,839	212,047	165,603	219,753	229,440	230,264	197,041	161,120	145,010	197,650
	Balance sheet adjustment (audit/ME)	-	-	-	-	-	1,588	-	-	-	-	-
	<b>Total Personnel Services</b>	<b>571,926</b>	<b>509,461</b>	<b>515,695</b>	<b>422,373</b>	<b>643,735</b>	<b>734,704</b>	<b>832,623</b>	<b>750,124</b>	<b>697,445</b>	<b>571,415</b>	<b>833,438</b>
	FTE		<b>7.83</b>	<b>8.66</b>	<b>9.66</b>	<b>13.00</b>	<b>12.60</b>	<b>14.30</b>	<b>13.65</b>		<b>7.50</b>	<b>15.00</b>
	Materials & Services											
see detail	Recreation programs	113,400	112,378	43,671	44,205	69,578	74,139	81,770	69,770	65,866	50,400	79,100
see detail	Madras Aquatic Center Facility	199,856	194,934	177,451	213,901	227,161	312,217	312,750	300,750	293,017	299,583	385,808
see detail	Administration	147,148	147,682	159,782	149,815	138,581	155,750	170,900	186,900	190,360	147,847	173,247
	<b>Total Materials &amp; Services</b>	<b>460,404</b>	<b>454,994</b>	<b>380,903</b>	<b>407,921</b>	<b>435,320</b>	<b>542,106</b>	<b>565,420</b>	<b>557,420</b>	<b>549,242</b>	<b>497,829</b>	<b>638,154</b>
	Capital Outlay											
1-81100	Capital improvements (over \$5,000)	500,430	2,231	10,428	39,489	44,697	102,375	25,500	25,500	23,545	45,000	80,000
1-81200	Capital equipment (over \$5,000)	-	-	-	32,304	169,482	25,446	15,500	77,500	64,707	-	21,000
	<b>Total Capital Outlay</b>	<b>500,430</b>	<b>2,231</b>	<b>10,428</b>	<b>71,793</b>	<b>214,179</b>	<b>127,821</b>	<b>41,000</b>	<b>103,000</b>	<b>88,252</b>	<b>45,000</b>	<b>101,000</b>
	Debt Service											
1-91000	Principal	85,867	-	26,820	27,795	28,805	29,852	30,937	30,937	30,937	30,937	530,937
1-92000	Interest	13,455	38,598	13,411	12,136	11,126	10,079	10,494	10,494	10,494	17,994	47,994
	<b>Total Debt/Short-term Borrowing</b>	<b>99,322</b>	<b>38,598</b>	<b>40,231</b>	<b>39,931</b>	<b>39,931</b>	<b>39,931</b>	<b>41,431</b>	<b>41,431</b>	<b>41,431</b>	<b>48,931</b>	<b>578,931</b>
	Transfers to Other Funds											
1-98001	Maintenance reserve fund	-	-	-	43,557	5,000	6,000	10,000	-	-	-	10,000
	<b>Total Transfers to Other Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,557</b>	<b>5,000</b>	<b>6,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>
	Contingency											
1-99000	Contingency	-	-	-	-	-	-	13,718	13,718	-	-	32,032
	<b>Total Contingency</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,718</b>	<b>13,718</b>	<b>-</b>	<b>-</b>	<b>32,032</b>
	<b>Total Expenditures</b>	<b>1,632,082</b>	<b>1,005,284</b>	<b>947,258</b>	<b>985,576</b>	<b>1,338,165</b>	<b>1,450,562</b>	<b>1,504,192</b>	<b>1,465,693</b>	<b>1,376,370</b>	<b>1,163,176</b>	<b>2,193,555</b>
	Ending Balance	47,090	65,677	167,660	264,980	119,190	44,577	100,303	104,618	6,540	36,664	239,131
	<b>Total Ending Balance</b>	<b>47,090</b>	<b>65,677</b>	<b>167,660</b>	<b>264,980</b>	<b>119,190</b>	<b>44,577</b>	<b>100,303</b>	<b>104,618</b>	<b>6,540</b>	<b>36,664</b>	<b>239,131</b>

# MADRAS AQUATIC CENTER RECREATION DISTRICT

(JEFFERSON COUNTY, OREGON)

## ENERGY TRUST PROJECT REPAYMENT SCHEDULE

REVISED JANUARY 2018, ORIGINAL BALANCE \$400,000

Pmt No.	Due Date	Contract Payment	Applied to Interest	Applied to Principal	Purchase Option Price
1	1-Jul-17	\$ 59,754.64	\$ 6,354.00	\$ 53,400.64	\$ 355,362.44
2	1-Jan-18	\$ 18,465.47	\$ 6,117.48	\$ 12,347.99	\$ 342,369.55
3	31-Jan-18	\$ 21,101.85	\$ 983.26	\$ 20,118.59	\$ 322,286.88
4	7-Jul-18	\$ 18,465.47	\$ 4,745.86	\$ 13,719.61	\$ 307,985.00
5	1-Jan-19	\$ 18,465.47	\$ 5,410.23	\$ 13,055.24	\$ 294,262.50
6	1-Jul-19	\$ 18,465.47	\$ 5,175.12	\$ 13,290.35	\$ 280,328.67
7	1-Jan-20	\$ 18,465.47	\$ 4,935.77	\$ 13,529.70	\$ 266,180.26
8	1-Jul-20	\$ 18,465.47	\$ 4,692.11	\$ 13,773.36	\$ 251,813.97
9	1-Jan-21	\$ 18,465.47	\$ 4,444.06	\$ 14,021.41	\$ 237,226.44
10	1-Jul-21	\$ 18,465.47	\$ 4,191.54	\$ 14,273.93	\$ 222,414.26
11	1-Jan-22	\$ 18,465.47	\$ 3,934.48	\$ 14,530.99	\$ 207,373.97
12	1-Jul-22	\$ 18,465.47	\$ 3,672.79	\$ 14,792.68	\$ 192,102.06
13	1-Jan-23	\$ 18,465.47	\$ 3,406.38	\$ 15,059.09	\$ 176,594.96
14	1-Jul-23	\$ 18,465.47	\$ 3,135.18	\$ 15,330.29	\$ 160,849.05
15	1-Jan-24	\$ 18,465.47	\$ 2,859.09	\$ 15,606.38	\$ 144,860.66
16	7-Jul-24	\$ 18,465.47	\$ 2,578.03	\$ 15,887.44	\$ 128,626.04
17	1-Jan-25	\$ 18,465.47	\$ 2,291.91	\$ 16,173.56	\$ 112,141.41
18	1-Jul-25	\$ 18,465.47	\$ 2,000.63	\$ 16,464.84	\$ 95,402.92
19	1-Jan-26	\$ 18,465.47	\$ 1,704.11	\$ 16,761.36	\$ 78,406.65
20	1-Jul-26	\$ 18,465.47	\$ 1,402.25	\$ 17,063.22	\$ 61,148.64
21	1-Jan-27	\$ 18,465.47	\$ 1,094.95	\$ 17,370.52	\$ 43,624.86
22	1-Jul-27	\$ 18,465.47	\$ 782.12	\$ 17,683.35	\$ 25,831.21
23	1-Jan-28	\$ 18,465.47	\$ 463.66	\$ 18,001.81	\$ 7,763.54
24	1-Jul-28	\$ 7,883.10	\$ 139.45	\$ 7,743.65	\$ -
TOTAL		\$ 476,514.46	\$ 76,514.46	\$ 339,200.67	

# MADRAS AQUATIC CENTER RECREATION

## JEFFERSON COUNTY LOAN

**ORIGINAL BALANCE: \$1,000,000**

**(IF BALLOT MEASURES PASS)**

<b>Pmt</b>					
<b>No.</b>	<b>Due Date</b>	<b>Payment</b>	<b>Interest</b>	<b>Applied to</b>	
				<b>Principal</b>	
1	29-Nov-24	\$ 530,000.00	\$ 30,000.00	\$ 500,000.00	
2	28-Nov-25	\$ 560,000.00	\$ 60,000.00	\$ 500,000.00	



**Madras Aquatic Center Recreation District**  
**Balance Sheet with Prior Year Comparison**  
**As of April 19, 2024**

	Apr 19, 24	Apr 19, 23	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1-00009 · Umpqua Bank Savings	59,979.48	53,491.75	6,487.73	12.1%
1-00010 · Umpqua Bank Checking	25,003.57	119,200.34	-94,196.77	-79.0%
1-00020 · JC Treasurer 714 - Perm tax	41,678.64	28,751.35	12,927.29	45.0%
1-00030 · JC Treasurer 716 - LOL tax	37,668.41	102,132.27	-64,463.86	-63.1%
1-00040 · ActiveNet Cash Tills	500.00	500.00	0.00	0.0%
1-00050 · Petty Cash	50.00	50.00	0.00	0.0%
2-00010 · JC Treasurer 713 Debt Fund	776,033.93	696,175.98	79,857.95	11.5%
<b>Total Checking/Savings</b>	<b>940,914.03</b>	<b>1,000,301.69</b>	<b>-59,387.66</b>	<b>-5.9%</b>
<b>Accounts Receivable</b>	<b>586.00</b>	<b>1,880.00</b>	<b>-1,294.00</b>	<b>-68.8%</b>
<b>Other Current Assets</b>				
<b>1-12100 · Inventory for Sale</b>				
1-12101 · Concessions-Drinks	548.18	0.00	548.18	100.0%
1-12102 · Concessions-Snacks	699.47	0.00	699.47	100.0%
1-12121 · Merchandise-Swimwear	789.66	0.00	789.66	100.0%
1-12122 · Merchandise-Clothes/Accessories	1,620.58	0.00	1,620.58	100.0%
1-12123 · Merchandise-Goggle/Cap/Diaper	1,257.27	0.00	1,257.27	100.0%
1-12100 · Inventory for Sale - Other	0.00	9,550.92	-9,550.92	-100.0%
<b>Total 1-12100 · Inventory for Sale</b>	<b>4,915.16</b>	<b>9,550.92</b>	<b>-4,635.76</b>	<b>-48.5%</b>
1-12200 · Prepays	17,446.46	14,322.00	3,124.46	21.8%
1-12300 · Property Tax Receiv-GF	35,185.54	29,437.63	5,747.91	19.5%
2-12300 · Property Tax Recv-DSF	35,210.19	29,130.33	6,079.86	20.9%
<b>Total Other Current Assets</b>	<b>92,757.35</b>	<b>82,440.88</b>	<b>10,316.47</b>	<b>12.5%</b>
<b>Total Current Assets</b>	<b>1,034,257.38</b>	<b>1,084,622.57</b>	<b>-50,365.19</b>	<b>-4.6%</b>
<b>TOTAL ASSETS</b>	<b>1,034,257.38</b>	<b>1,084,622.57</b>	<b>-50,365.19</b>	<b>-4.6%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>	<b>14,473.51</b>	<b>15,834.46</b>	<b>-1,360.95</b>	<b>-8.6%</b>
<b>Credit Cards</b>	<b>1,162.92</b>	<b>1,171.69</b>	<b>-8.77</b>	<b>-0.8%</b>
<b>Other Current Liabilities</b>				
<b>1-12550 · Active Liabilities</b>				
1-12551 · Gift Certificates	794.47	430.00	364.47	84.8%
1-12552 · Rental Deposits	75.00	75.00	0.00	0.0%
1-12553 · Punch Cards	8,352.00	9,312.00	-960.00	-10.3%
1-12554 · Patron Account Credits	9,279.26	8,069.52	1,209.74	15.0%
<b>Total 1-12550 · Active Liabilities</b>	<b>18,500.73</b>	<b>17,886.52</b>	<b>614.21</b>	<b>3.4%</b>
1-12600 · Payroll Liabilities	0.00	6.25	-6.25	-100.0%
1-12610 · Accrued Vacation	15,689.19	16,604.84	-915.65	-5.5%
1-12700 · Defrd Prprty Taxes-GF	27,678.19	25,010.44	2,667.75	10.7%
<b>1-12800 · Deferred revenue</b>				
1-12801 · 509J IGA-Partnership	7,196.36	1,011.00	6,185.36	611.8%
1-12803 · Bean Foundation Grant	0.00	25,000.00	-25,000.00	-100.0%
1-12804 · State of Oregon Grant	0.00	79,307.00	-79,307.00	-100.0%
1-12805 · Tackle Football Sponsorships	0.00	15,000.00	-15,000.00	-100.0%
1-12807 · SCHS Fitness Rx Sponsorship	11,070.00	0.00	11,070.00	100.0%
<b>Total 1-12800 · Deferred revenue</b>	<b>18,266.36</b>	<b>120,318.00</b>	<b>-102,051.64</b>	<b>-84.8%</b>
2-12730 · Defrd Prprty Taxes-DSF	27,637.94	24,730.93	2,907.01	11.8%
<b>Total Other Current Liabilities</b>	<b>107,772.41</b>	<b>204,556.98</b>	<b>-96,784.57</b>	<b>-47.3%</b>
<b>Total Current Liabilities</b>	<b>123,408.84</b>	<b>221,563.13</b>	<b>-98,154.29</b>	<b>-44.3%</b>
<b>Total Liabilities</b>	<b>123,408.84</b>	<b>221,563.13</b>	<b>-98,154.29</b>	<b>-44.3%</b>
<b>Equity</b>	<b>910,848.54</b>	<b>863,059.44</b>	<b>47,789.10</b>	<b>5.5%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,034,257.38</b>	<b>1,084,622.57</b>	<b>-50,365.19</b>	<b>-4.6%</b>

## Madras Aquatic Center Recreation District FY 2023-24 General Fund Budget vs. Actual July 1, 2023 - April 19, 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
1-09998 · Beginning Fund Balance-GF	44,577.00	44,577.00	0.00	100.0%
1-10000 · Property Taxes				
1-10100 · Current permanent tax 714	315,921.03	293,178.42	22,742.61	107.8%
1-10200 · Current LOL tax 716	489,819.44	440,958.24	48,861.20	111.1%
1-10300 · Prior year permanent tax 714	6,824.02	6,204.38	619.64	110.0%
1-10400 · Prior year LOL tax 716	10,272.65	8,206.51	2,066.14	125.2%
<b>Total 1-10000 · Property Taxes</b>	<b>822,837.14</b>	<b>748,547.55</b>	<b>74,289.59</b>	<b>109.9%</b>
1-40000 · Programs and Services Revenues				
1-41000 · MAC Memberships				
1-41100 · Annual and Monthly				
1-41101 · Patron Purchased	25,489.29	27,000.00	-1,510.71	94.4%
1-41102 · Silver&Fit / Active&Fit	1,789.50			
1-41103 · Fitness Rx Provider Referrals	930.00			
1-41104 · Optum-Healthy Contributions	54.00			
1-41100 · Annual and Monthly - Other	0.00	0.00	0.00	0.0%
<b>Total 1-41100 · Annual and Monthly</b>	<b>28,262.79</b>	<b>27,000.00</b>	<b>1,262.79</b>	<b>104.7%</b>
1-41200 · Punch Cards				
1-41201 · Patron Purchased	11,877.80	27,000.00	-15,122.20	44.0%
1-41202 · Employer Purchased	630.00			
1-41203 · Partner Purchased				
1-41301 · JeffCo Public Health	1,500.00			
1-41302 · Yarrow HOA	70.00			
<b>Total 1-41203 · Partner Purchased</b>	<b>1,570.00</b>			
1-41200 · Punch Cards - Other	0.00	0.00	0.00	0.0%
<b>Total 1-41200 · Punch Cards</b>	<b>14,077.80</b>	<b>27,000.00</b>	<b>-12,922.20</b>	<b>52.1%</b>
<b>Total 1-41000 · MAC Memberships</b>	<b>42,340.59</b>	<b>54,000.00</b>	<b>-11,659.41</b>	<b>78.4%</b>
1-42000 · Partner Programs				
1-42100 · Fitness Rx Program				
1-42101 · St. Charles Health System	8,500.00	24,000.00	-15,500.00	35.4%
1-42102 · Grant contributions	11,190.00	12,000.00	-810.00	93.3%
1-42100 · Fitness Rx Program - Other	0.00	47,000.00	-47,000.00	0.0%
<b>Total 1-42100 · Fitness Rx Program</b>	<b>19,690.00</b>	<b>83,000.00</b>	<b>-63,310.00</b>	<b>23.7%</b>
<b>Total 1-42000 · Partner Programs</b>	<b>19,690.00</b>	<b>83,000.00</b>	<b>-63,310.00</b>	<b>23.7%</b>
1-43000 · Facility Revenues				
1-43001 · Merchandise Sales	2,802.00	8,812.00	-6,010.00	31.8%
1-43002 · Concession Sales	7,206.25	12,000.00	-4,793.75	60.1%
1-43003 · Room/Facility Rentals	37,425.28	65,000.00	-27,574.72	57.6%
1-43004 · Locker rentals	456.00	1,250.00	-794.00	36.5%
1-43005 · Towel rentals	691.76	1,000.00	-308.24	69.2%
1-43006 · Facility deposits-not refunded	150.00	0.00	150.00	100.0%
<b>Total 1-43000 · Facility Revenues</b>	<b>48,731.29</b>	<b>88,062.00</b>	<b>-39,330.71</b>	<b>55.3%</b>
1-45000 · User and Registration Revenue				
1-45020 · Aquatics Programs				
1-45001 · Daily Admissions	68,621.90	100,000.00	-31,378.10	68.6%
1-45002 · Group Swim lessons	14,765.00	35,000.00	-20,235.00	42.2%
1-45007 · ARC Certification Classes	477.00	500.00	-23.00	95.4%
1-45011 · Fitness Classes	1,298.40	4,000.00	-2,701.60	32.5%
1-45012 · Lap Swimming	0.00	0.00	0.00	0.0%
1-45019 · Private Swim Lessons	9,248.65	15,290.00	-6,041.35	60.5%
1-45021 · Contracted Swim Lessons	8,071.64	44,220.00	-36,148.36	18.3%
<b>Total 1-45020 · Aquatics Programs</b>	<b>102,482.59</b>	<b>199,010.00</b>	<b>-96,527.41</b>	<b>51.5%</b>
1-45060 · Land-Based Programs				
1-45003 · Youth Flag Football	11,119.64	16,887.18	-5,767.54	65.8%
1-45004 · Youth Tackle Football	112.50	3,000.00	-2,887.50	3.8%
1-45005 · Youth Soccer	11,797.10	10,000.00	1,797.10	118.0%
1-45006 · Youth Basketball	20,238.40	20,000.00	238.40	101.2%
1-45008 · Pickleball	342.00	2,000.00	-1,658.00	17.1%
1-45009 · Open Gym Drop-In	192.00	2,285.00	-2,093.00	8.4%
1-45010 · Club Volleyball	12,500.00	12,000.00	500.00	104.2%
1-45013 · Junior Golf	423.00	6,000.00	-5,577.00	7.1%
1-45014 · Youth Camps	9,548.51	30,000.00	-20,451.49	31.8%
1-45016 · Adult Enrichment Classes	0.00	50.00	-50.00	0.0%

## Madras Aquatic Center Recreation District FY 2023-24 General Fund Budget vs. Actual

July 1, 2023 - April 19, 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
1-45017 · Fine Arts	0.00	0.00	0.00	0.0%
1-45022 · Toddler Programs	772.00			
1-45023 · Youth Volleyball	1,985.00			
<b>Total 1-45060 · Land-Based Programs</b>	<b>69,030.15</b>	<b>102,222.18</b>	<b>-33,192.03</b>	<b>67.5%</b>
1-45070 · Special MAC Events	940.00	2,142.00	-1,202.00	43.9%
<b>Total 1-45000 · User and Registration Revenue</b>	<b>172,452.74</b>	<b>303,374.18</b>	<b>-130,921.44</b>	<b>56.8%</b>
<b>Total 1-40000 · Programs and Services Revenues</b>	<b>283,214.62</b>	<b>528,436.18</b>	<b>-245,221.56</b>	<b>53.6%</b>
<b>1-50000 · Grants, Donations, and Misc</b>				
1-51000 · Grants				
1-51000 · Grants - Other	7,406.00	188,000.00	-180,594.00	3.9%
<b>Total 1-51000 · Grants</b>	<b>7,406.00</b>	<b>188,000.00</b>	<b>-180,594.00</b>	<b>3.9%</b>
1-52000 · Donations and Fundraising				
1-52100 · Donations				
1-52103 · General Donations	30,175.81			
1-52106 · Gumball proceeds	174.76			
1-52100 · Donations - Other	0.00	10,000.00	-10,000.00	0.0%
<b>Total 1-52100 · Donations</b>	<b>30,350.57</b>	<b>10,000.00</b>	<b>20,350.57</b>	<b>303.5%</b>
1-52200 · Sponsorships and Advertisements				
1-52201 · Rec Program Underwriting	8,569.90	15,000.00	-6,430.10	57.1%
1-52202 · Rec Guide Advertising	770.00	1,000.00	-230.00	77.0%
1-52203 · Scoreboard Advertising	3,100.00	14,000.00	-10,900.00	22.1%
1-52200 · Sponsorships and Advertisements - Other	0.00	0.00	0.00	0.0%
<b>Total 1-52200 · Sponsorships and Advertisements</b>	<b>12,439.90</b>	<b>30,000.00</b>	<b>-17,560.10</b>	<b>41.5%</b>
1-52300 · Scholarships				
1-52301 · MAC Trust	0.00	0.00	0.00	0.0%
1-52302 · Dr. Kemper Scholarship	500.00	0.00	500.00	100.0%
<b>Total 1-52300 · Scholarships</b>	<b>500.00</b>	<b>0.00</b>	<b>500.00</b>	<b>100.0%</b>
<b>Total 1-52000 · Donations and Fundraising</b>	<b>43,290.47</b>	<b>40,000.00</b>	<b>3,290.47</b>	<b>108.2%</b>
1-54000 · Interest				
1-54001 · Interest on taxes	4,201.49	0.00	4,201.49	100.0%
1-54002 · Other interest	0.59			
1-54000 · Interest - Other	0.00	3,000.00	-3,000.00	0.0%
<b>Total 1-54000 · Interest</b>	<b>4,202.08</b>	<b>3,000.00</b>	<b>1,202.08</b>	<b>140.1%</b>
1-55000 · Miscellaneous				
1-55001 · Rebates and Refunds	798.36	7,000.00	-6,201.64	11.4%
1-55003 · Till over/short	5.00			
1-55005 · Active Refund Fee	128.53	750.00	-621.47	17.1%
1-55006 · Insurance Claims	66,189.21			
1-55000 · Miscellaneous - Other	0.00	0.00	0.00	0.0%
<b>Total 1-55000 · Miscellaneous</b>	<b>67,121.10</b>	<b>7,750.00</b>	<b>59,371.10</b>	<b>866.1%</b>
<b>Total 1-50000 · Grants, Donations, and Misc</b>	<b>122,019.65</b>	<b>238,750.00</b>	<b>-116,730.35</b>	<b>51.1%</b>
1-55103 · Transfer from MRF to GF	0.00	10,000.00	-10,000.00	0.0%
<b>Total Income</b>	<b>1,272,648.41</b>	<b>1,570,310.73</b>	<b>-297,662.32</b>	<b>81.0%</b>
<b>Gross Profit</b>	<b>1,272,648.41</b>	<b>1,570,310.73</b>	<b>-297,662.32</b>	<b>81.0%</b>
<b>Expense</b>				
1-60000 · PERSONNEL SERVICES				
1-61000 · Program Personnel	383,014.94	491,083.00	-108,068.06	78.0%
1-62000 · Facilities Personnel	56,079.35	62,000.00	-5,920.65	90.5%
1-63000 · Administration	132,150.44	197,041.00	-64,890.56	67.1%
<b>Total 1-60000 · PERSONNEL SERVICES</b>	<b>571,244.73</b>	<b>750,124.00</b>	<b>-178,879.27</b>	<b>76.2%</b>
1-70000 · MATERIALS AND SERVICES				
1-71000 · Program Expenses	53,172.79	69,770.00	-16,597.21	76.2%
1-72000 · Facilities Expenses	228,773.96	301,250.00	-72,476.04	75.9%
1-73000 · Administration Expenses	167,326.62	186,900.00	-19,573.38	89.5%

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Accrual Basis

**Madras Aquatic Center Recreation District**  
**FY 2023-24 General Fund Budget vs. Actual**  
 July 1, 2023 - April 19, 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
<b>Total 1-70000 · MATERIALS AND SERVICES</b>	449,273.37	557,920.00	-108,646.63	80.5%
<b>1-80000 · CAPITAL OUTLAY</b>				
<b>1-81000 · Madras Aquatic Center</b>				
1-81100 · Capital Improvements	23,545.00	25,500.00	-1,955.00	92.3%
1-81200 · Capital Equipment	64,706.89	77,500.00	-12,793.11	83.5%
<b>Total 1-81000 · Madras Aquatic Center</b>	88,251.89	103,000.00	-14,748.11	85.7%
<b>Total 1-80000 · CAPITAL OUTLAY</b>	88,251.89	103,000.00	-14,748.11	85.7%
<b>1-90000 · DEBT SERVICES</b>				
<b>1-91000 · Principal payments</b>				
1-91002 · Energy Trust Loan	30,936.67	30,936.67	0.00	100.0%
<b>Total 1-91000 · Principal payments</b>	30,936.67	30,936.67	0.00	100.0%
<b>1-92000 · Interest payments</b>				
1-92001 · JeffCo Operating Loan	4,500.00	4,499.73	0.27	100.0%
1-92002 · Energy Trust Loan	5,994.27	5,994.56	-0.29	100.0%
<b>Total 1-92000 · Interest payments</b>	10,494.27	10,494.29	-0.02	100.0%
<b>Total 1-90000 · DEBT SERVICES</b>	41,430.94	41,430.96	-0.02	100.0%
<b>1-98000 · TRANSFERS TO OTHER FUNDS</b>	0.00	0.00	0.00	0.0%
<b>1-99000 · CONTINGENCY</b>				
<b>1-99999 · Balance Sheet Adjustments</b>	0.00	13,717.61	-13,717.61	0.0%
1-45099 · Volunteer Coaches Credit	3,720.00			
1-55991 · Inventory-Balance sheet adjust	2,463.10			
1-55992 · Punch cards-Balance sheet adj	-2,800.00			
1-55993 · Patron Acct Credit-Bal sheet ad	-3,636.74			
1-99099 · Accrued Vacat Liab-Period end	6,463.38			
<b>Total 1-99999 · Balance Sheet Adjustments</b>	6,209.74			
<b>Total Expense</b>	1,156,410.67	1,466,192.57	-309,781.90	78.9%
<b>Net Ordinary Income</b>	116,237.74	104,118.16	12,119.58	111.6%
<b>Net Income</b>	116,237.74	104,118.16	12,119.58	111.6%

# MADRAS AQUATIC CENTER RECREATION DISTRICT

## FY2024-25 BUDGET WORKSHEET

### GENERAL FUND: RECREATION PROGRAMS

Acct No	Description	2019-20		2020-21		2021-22		2022-23		2023-24		Proposed 2024-25	
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Amended	Projected YE	Measures DNP	Measures Pass		
	Personnel Services												
1-61110	Regular salaries	107,661	115,311	174,140	118,499					174,420	170,078	122,580	239,839
1-61120	Seasonal salaries	102,040	40,063	137,430	216,539					235,163	223,861	174,864	225,150
1-61130	Associated payroll expenses	21,083	9,115	30,578	32,342					40,500	33,636	29,744	46,499
1-61140	Employee health benefits	16,352	16,307	20,813	15,443					26,000	35,927	36,000	48,350
1-61150	Employee retirement benefits	4,109	6,134	8,446	6,389					11,000	10,730	14,872	23,249
1-61360	Workers compensation	4,858	7,978	4,145	9,919					4,000	1,818	1,500	2,500
	<b>Total Personnel Services</b>	<b>256,104</b>	<b>194,908</b>	<b>375,552</b>	<b>399,132</b>					<b>491,083</b>	<b>476,050</b>	<b>379,561</b>	<b>585,588</b>
	FTE	4.33	5.33	7.75	8.00					10.70		4.75	11.70
	Materials & Services												
N/A	Registration Refunds	1,964	-	-	-					-	-	-	-
1-71001	Advertising	-	5,854	18,306	17,602					17,000	19,000	17,000	20,000
1-71002	Contractual services	6,667	13,984	1,102	315					-	22	-	5,000
1-71003	Cell phone stipend	-	1,250	1,725	2,450					3,600	3,500	2,400	3,600
1-71004	Equipment	8,601	13,061	8,384	7,362					7,000	1,570	1,000	1,000
1-71006	Licenses, Dues and Subscriptions	-	1,326	2,041	1,628					1,750	2,750	2,500	2,500
1-71007	Postage	-	-	-	40					-	-	-	-
1-71008	Pre-Employment screening	-	580	1,738	1,215					2,000	1,500	750	1,500
1-71011	Professional development	-	2,188	6,615	7,705					7,000	8,500	4,000	10,000
1-71012	Supplies	24,455	4,271	14,549	21,098					20,000	18,500	15,000	20,000
1-71013	Travel reimbursement	-	53	1,326	794					1,500	1,750	1,000	2,000
1-71014	Uniforms	1,983	1,022	3,718	1,219					1,500	500	500	2,500
1-71021	Technology expenses	-	-	1,159	3,179					3,000	3,000	-	2,000
1-73027	Safety expenses	-	615	2,586	406					1,000	125	-	-
1-71029	Scholarships	-	-	3,258	-					5,000	2,991	-	-
1-71043	Special outreach & events	-	-	552	6,362					6,000	2,000	500	500
1-71050	Club sports fees	-	-	1,525	1,775					2,000	3,688	5,000	7,500
1-71051	Recreation rental fees	-	-	994	990					1,420	1,000	750	1,000
1-71052	ARC Certification services (non-staff)	-	-	-	-					-	220	-	-
	<b>Total Materials &amp; Services</b>	<b>43,671</b>	<b>44,205</b>	<b>69,578</b>	<b>74,139</b>					<b>81,770</b>	<b>65,866</b>	<b>50,400</b>	<b>79,100</b>
	<b>Total Expenditures</b>	<b>299,774</b>	<b>239,113</b>	<b>445,131</b>	<b>473,271</b>					<b>566,022</b>	<b>541,916</b>	<b>429,961</b>	<b>664,688</b>
	Earned program revenue	\$ 177,822	\$ 95,234	\$ 290,730	\$ 305,524	\$ 440,374	\$ 440,374	\$ 440,374	\$ 440,374	\$ 440,374	\$ 283,111	\$ 190,500	\$ 275,500
	General fund subsidy	\$ (121,952)	\$ (143,879)	\$ (154,401)	\$ (167,747)	\$ (125,648)	\$ (120,479)	\$ (120,479)	\$ (120,479)	\$ (120,479)	\$ (258,804)	\$ (239,461)	\$ (389,188)
		41%	60%	35%	35%	35%	22%	21%	48%	56%	59%	56%	59%

Revenues included: Programs and services revenues (omit facility revenues)

## Madras Aquatic Center Recreation District FY 2023-24 Recreation Programs Budget vs. Actual

July 1, 2023 - April 19, 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
1-60000 · PERSONNEL SERVICES				
1-61000 · Program Personnel				
1-61110 · Regular Staff Salaries	133,361.01	174,420.00	-41,058.99	76.5%
1-61120 · Seasonal Staff Salaries				
1-61114 · Head Lifeguards	44,902.30	65,693.69	-20,791.39	68.4%
1-61116 · Marketing Intern	1,067.01	1,250.00	-182.99	85.4%
1-61117 · Outreach Event Staff	6,183.86	5,211.25	972.61	118.7%
1-61122 · Lifeguards	46,533.01	62,321.21	-15,788.20	74.7%
1-61123 · Swim Instructors	13,988.32	26,628.59	-12,640.27	52.5%
1-61124 · Club Coaches	5,602.38	11,153.94	-5,551.56	50.2%
1-61125 · Sports Referees	5,198.07	6,438.55	-1,240.48	80.7%
1-61126 · Class Instructors	16,062.28	17,742.68	-1,680.40	90.5%
1-61127 · Program Aides	36,321.92	21,298.06	15,023.86	170.5%
1-61128 · Program Coordinators	4,041.85	17,425.03	-13,383.18	23.2%
1-61129 · Recruit/Reten Bonus-Lifeguards	0.00	0.00	0.00	0.0%
1-61120 · Seasonal Staff Salaries - Other	0.00	0.00	0.00	0.0%
Total 1-61120 · Seasonal Staff Salaries	179,901.00	235,163.00	-55,262.00	76.5%
1-61130 · Associated payroll expenses	29,769.50	40,500.00	-10,730.50	73.5%
1-61140 · Employee Benefits	29,154.37	26,000.00	3,154.37	112.1%
1-61150 · Retirement	9,011.00	11,000.00	-1,989.00	81.9%
1-61360 · Workers compensation	1,818.06	4,000.00	-2,181.94	45.5%
Total 1-61000 · Program Personnel	383,014.94	491,083.00	-108,068.06	78.0%
Total 1-60000 · PERSONNEL SERVICES	383,014.94	491,083.00	-108,068.06	78.0%
1-70000 · MATERIALS AND SERVICES				
1-71000 · Program Expenses				
1-71001 · Advertising	9,391.46	17,000.00	-7,608.54	55.2%
1-71002 · Contractual services	21.50	0.00	21.50	100.0%
1-71003 · Cell phone stipend	2,750.00	3,600.00	-850.00	76.4%
1-71004 · Equipment	1,569.90	2,000.00	-430.10	78.5%
1-71006 · Licenses, dues & subscriptions	2,508.99	1,750.00	758.99	143.4%
1-71007 · Postage	0.00	0.00	0.00	0.0%
1-71008 · Pre-employment screening				
1-71009 · Background checks	902.00	1,500.00	-598.00	60.1%
1-71010 · Drug screening	185.00	500.00	-315.00	37.0%
1-71008 · Pre-employment screening - Other	0.00	0.00	0.00	0.0%
Total 1-71008 · Pre-employment screening	1,087.00	2,000.00	-913.00	54.4%
1-71011 · Professional development	7,620.98	7,000.00	620.98	108.9%
1-71012 · Supplies	18,157.53	19,000.00	-842.47	95.6%
1-71013 · Travel reimbursement	1,553.25	1,500.00	53.25	103.6%
1-71014 · Uniforms	413.96	1,500.00	-1,086.04	27.6%
1-71021 · Technology expenses	0.00	3,000.00	-3,000.00	0.0%
1-71027 · Safety expenses	117.39	1,000.00	-882.61	11.7%
1-71040 · Scholarships				
1-71053 · MACRD Gen Fund Scholarships	2,991.13	0.00	2,991.13	0.0%
1-71040 · Scholarships - Other	0.00	5,000.00	-5,000.00	0.0%
Total 1-71040 · Scholarships	2,991.13	5,000.00	-2,008.87	59.8%
1-71043 · Special Outreach & Events				
1-71044 · Outreach and Engagement	81.78	2,000.00	-1,918.22	4.1%
1-71043 · Special Outreach & Events - Other	0.00	0.00	0.00	0.0%
Total 1-71043 · Special Outreach & Events	81.78	2,000.00	-1,918.22	4.1%
1-71050 · Club sports fees	3,687.92	2,000.00	1,687.92	184.4%
1-71051 · Recreation rental fees	1,000.00	1,420.00	-420.00	70.4%
1-71052 · ARC certification services	220.00	0.00	220.00	0.0%
Total 1-71000 · Program Expenses	53,172.79	69,770.00	-16,597.21	76.2%
Total 1-70000 · MATERIALS AND SERVICES	53,172.79	69,770.00	-16,597.21	76.2%
Total Expense	436,187.73	560,853.00	-124,665.27	77.8%
Net Ordinary Income	-436,187.73	-560,853.00	124,665.27	77.8%
Net Income	-436,187.73	-560,853.00	124,665.27	77.8%

# MADRAS AQUATIC CENTER RECREATION DISTRICT

## FY2024-25 BUDGET WORKSHEET

### GENERAL FUND: MADRAS AQUATIC CENTER FACILITY

Acct No	Description	2019-20		2020-21		2021-22		2022-23		2023-24		Proposed 2024-25		
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Original	Amended	Projected YE	Measures DNP	Measures Pass		
	<b>Personnel Services</b>													
1-62110	Regular salaries	42,098	33,093	39,815	87,802					99,300	55,000	51,334	40,300	43,000
1-62120	Seasonal salaries	-	17,104	-	-	-	-	-	-	-	-	-	-	-
1-62130	Associated payroll expenses	4,427	3,574	3,950	8,079					9,357	4,000	5,016	4,030	4,300
1-62140	Employee health benefits	-	-	3,616	4,342					4,542	900	935	-	250
1-62150	Employee retirement benefits	-	8,091	302	3,571					4,119	1,600	2,550	2,015	2,150
1-62160	Workers compensation	1,020	-	746	750					788	500	439	500	500
	<b>Total Personnel Services</b>	<b>47,545</b>	<b>61,862</b>	<b>48,430</b>	<b>104,544</b>					<b>118,107</b>	<b>62,000</b>	<b>60,275</b>	<b>46,845</b>	<b>50,200</b>
	<b>FTE</b>	<b>1.33</b>	<b>1.33</b>	<b>1.33</b>	<b>1.60</b>					<b>2.00</b>	<b>0.70</b>		<b>1.00</b>	<b>1.00</b>
	<b>Materials &amp; Services</b>													
1-72002	Contractual services	6,185	31,608	13,149	18,888					15,000	35,000	34,000	20,000	40,000
1-72003	Cell phone stipend	-	500	475	1,700					1,850	1,850	650	-	1,200
1-72004	Equipment	-	23,290	3,802	940					-	-	-	-	-
1-72006	Licenses, Dues and Subscriptions	-	2,434	2,395	3,665					4,000	4,000	5,500	2,000	4,000
1-72007	Postage	-	-	-	13					-	-	-	-	-
1-72008	Pre-Employment screening	-	-	41	-					-	-	-	-	25
1-72011	Professional development	-	385	-	3,940					3,500	3,500	2,650	1,500	3,000
1-72012	Supplies	10,586	5,264	13,600	7,956					12,000	7,000	4,000	5,000	8,000
1-72013	Travel reimbursement	-	86	192	417					250	250	675	-	250
1-72014	Uniforms	-	29	9	209					250	250	15	-	250
1-72015	Repairs & Maintenance	38,606	34,728	37,591	62,584					55,000	30,000	30,000	35,000	75,000
1-72018	Leases and rentals	1,375	1,155	1,575	2,331					800	800	806	-	-
1-72019	Pool Chemicals	18,382	15,255	9,377	17,605					17,000	17,000	7,500	10,000	15,000
1-72020	Utilities	102,318	102,290	126,808	168,251					185,000	185,000	199,621	219,583	219,583
1-72027	Safety expenses	-	1,488	3,588	6,840					7,000	5,000	1,600	1,500	1,500
1-72030	MAC Sales Supplies	-	(6,540)	4,742	10,984					7,100	9,100	6,000	5,000	10,000
1-72034	Furniture	-	1,928	9,637	5,895					2,000	2,000	-	-	8,000
1-72035	Technology expenses	-	-	179	-					-	-	-	-	-
	<b>Total Materials &amp; Services</b>	<b>177,451</b>	<b>213,901</b>	<b>227,161</b>	<b>312,217</b>					<b>310,750</b>	<b>300,750</b>	<b>293,017</b>	<b>299,583</b>	<b>385,808</b>
	<b>Total Expenditures</b>	<b>224,996</b>	<b>275,763</b>	<b>275,591</b>	<b>416,762</b>					<b>428,857</b>	<b>362,750</b>	<b>353,291</b>	<b>346,428</b>	<b>436,008</b>
	Earned facility revenue	\$ 57,213	\$ 38,706	\$ 60,668	\$ 62,502					\$ 88,062	\$ 88,062	\$ 70,000	\$ 38,000	\$ 66,000
	General fund subsidy	\$ (167,784)	\$ (237,057)	\$ (214,923)	\$ (354,260)					\$ (340,795)	\$ (274,688)	\$ (283,291)	\$ (308,428)	\$ (370,008)
		75%	86%	78%	85%					79%	76%	80%	89%	85%

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

**Madras Aquatic Center Recreation District  
FY 2023-24 MAC Facility Budget vs. Actual  
July 1, 2023 - April 19, 2024**

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
1-60000 · PERSONNEL SERVICES				
1-62000 · Facilities Personnel				
1-62100 · Madras Aquatic Center				
1-62110 · Regular Staff Salaries	47,658.10	55,000.00	-7,341.90	86.7%
1-62130 · Associated payroll expenses				
1-62131 · Payroll taxes	4,571.27	4,000.00	571.27	114.3%
Total 1-62130 · Associated payroll expenses	4,571.27	4,000.00	571.27	114.3%
1-62140 · Employee Benefits	935.40	900.00	35.40	103.9%
1-62150 · Retirement	2,475.74	1,600.00	875.74	154.7%
1-62160 · Workers Compensation	438.84	500.00	-61.16	87.8%
Total 1-62100 · Madras Aquatic Center	56,079.35	62,000.00	-5,920.65	90.5%
Total 1-62000 · Facilities Personnel	56,079.35	62,000.00	-5,920.65	90.5%
Total 1-60000 · PERSONNEL SERVICES	56,079.35	62,000.00	-5,920.65	90.5%
1-70000 · MATERIALS AND SERVICES				
1-72000 · Facilities Expenses				
1-72001 · Madras Aquatic Center				
1-72002 · Contractual services	28,880.84	35,000.00	-6,119.16	82.5%
1-72003 · Cell phone stipend	650.00	1,850.00	-1,200.00	35.1%
1-72004 · Equipment	0.00	0.00	0.00	0.0%
1-72006 · Licenses, dues & subscriptions	5,381.79	4,000.00	1,381.79	134.5%
1-72007 · Postage	0.00	0.00	0.00	0.0%
1-72008 · Pre-employment screening	0.00	0.00	0.00	0.0%
1-72011 · Professional development	2,642.93	3,500.00	-857.07	75.5%
1-72012 · Supplies	2,998.59	7,000.00	-4,001.41	42.8%
1-72013 · Travel reimbursement	655.25	250.00	405.25	262.1%
1-72014 · Uniforms	15.00	250.00	-235.00	6.0%
1-72015 · Repairs and maintenance	24,976.30	30,000.00	-5,023.70	83.3%
1-72018 · Leases and rentals	806.22	800.00	6.22	100.8%
1-72019 · Pool Chemicals	4,867.49	17,000.00	-12,132.51	28.6%
1-72020 · Utilities				
1-72021 · Electricity	50,688.04	66,000.00	-15,311.96	76.8%
1-72022 · Garbage	2,070.59	3,000.00	-929.41	69.0%
1-72023 · Natural gas	53,200.01	74,000.00	-20,799.99	71.9%
1-72024 · Sewer	16,811.55	14,000.00	2,811.55	120.1%
1-72025 · Telecommunications	5,673.12	7,000.00	-1,326.88	81.0%
1-72026 · Water	4,979.91	9,000.00	-4,020.09	55.3%
1-72028 · NORCO	16,725.43	12,000.00	4,725.43	139.4%
Total 1-72020 · Utilities	150,148.65	185,000.00	-34,851.35	81.2%
1-72027 · Safety expenses	1,537.22	5,000.00	-3,462.78	30.7%
1-72030 · MAC Sales Supplies				
1-72031 · Concessions	3,884.46	8,000.00	-4,115.54	48.6%
1-72032 · Lockers	0.00	500.00	-500.00	0.0%
1-72033 · Merchandise	1,329.22	1,100.00	229.22	120.8%
Total 1-72030 · MAC Sales Supplies	5,213.68	9,600.00	-4,386.32	54.3%
1-72034 · Furniture	0.00	2,000.00	-2,000.00	0.0%
1-72035 · Technology expenses	0.00	0.00	0.00	0.0%
Total 1-72001 · Madras Aquatic Center	228,773.96	301,250.00	-72,476.04	75.9%
Total 1-72000 · Facilities Expenses	228,773.96	301,250.00	-72,476.04	75.9%
Total 1-70000 · MATERIALS AND SERVICES	228,773.96	301,250.00	-72,476.04	75.9%
Total Expense	284,853.31	363,250.00	-78,396.69	78.4%
Net Ordinary Income	-284,853.31	-363,250.00	78,396.69	78.4%
Net Income	-284,853.31	-363,250.00	78,396.69	78.4%



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FY2024-25 BUDGET WORKSHEET  
GENERAL FUND: ADMINISTRATION

Acct No	Description	2019-20		2020-21		2021-22		2022-23		2023-24		Proposed 2024-25		
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Original	Amended	Projected YE	Measures DNP	Measures Pass		
<b>Personnel Services</b>														
1-73110	Regular salaries	144,058	125,926	188,686	197,736					198,346	150,000	130,055	110,849	149,000
1-63120	Seasonal salaries	28,218	15,160	-	-					-	22,508	11,135	10,200	15,000
1-63130	Associated payroll expenses	18,114	9,914	18,326	18,770					23,579	18,000	13,357	12,105	16,400
1-63140	Employee health benefits	17,482	10,592	9,060	9,037					4,380	4,533	5,270	4,803	8,400
1-63150	Employee retirement benefits	-	3,795	281	126					-	1,000	425	6,052	7,350
1-63160	Workers compensation	4,174	216	3,399	3,771					3,959	1,000	878	1,000	1,500
	<b>Total Personnel Services</b>	<b>212,047</b>	<b>165,603</b>	<b>219,753</b>	<b>229,440</b>					<b>230,264</b>	<b>197,041</b>	<b>161,120</b>	<b>145,010</b>	<b>197,650</b>
	<b>FTE</b>	<b>3.00</b>	<b>3.00</b>	<b>4.25</b>	<b>3.00</b>					<b>2.80</b>	<b>2.25</b>		<b>1.75</b>	<b>2.30</b>
<b>Materials &amp; Services</b>														
1-73001	Advertising	15,745	2,959	2,967	3,280					6,000	4,000	1,200	2,000	2,000
1-73002	Contractual services	67,091	72,207	44,871	45,103					60,000	60,000	61,150	45,000	55,000
1-73003	Cell phone stipend	-	763	625	1,550					1,200	1,200	1,200	1,200	1,200
1-73004	Equipment	-	2,027	665	297					-	-	-	-	-
1-73005	Active, ADP and Bank Fees	4,840	2,986	7,676	9,194					10,000	10,000	9,000	10,000	12,000
1-73006	Licenses, Dues and Subscriptions	5,859	8,497	13,091	16,430					15,000	15,000	15,000	15,000	22,000
1-73007	Postage	368	277	393	546					700	700	350	250	500
1-73008	Pre-Employment screening	1,580	-	-	-					-	-	-	-	-
1-73011	Professional development	980	2,026	2,353	4,180					4,000	4,000	4,000	2,000	4,000
1-73012	Supplies	4,136	3,902	4,164	5,728					4,000	4,000	2,500	2,000	3,000
1-73013	Travel reimbursement	2,196	-	93	1,008					500	500	750	100	250
1-73014	Uniforms	-	274	902	890					500	500	-	-	500
1-73015	Liability insurance	25,490	25,524	27,256	30,425					38,000	38,000	35,910	41,297	41,297
1-73016	Board expenses	-	60	1,359	1,324					1,000	1,000	-	1,500	1,500
1-73017	Election expenses	-	2,355	-	5,571					-	-	5,000	2,500	-
1-73018	Leases and rentals	3,549	2,793	824	-					-	-	3,300	4,000	4,000
1-73019	Legal Services	21,730	10,142	11,793	21,054					15,000	35,000	35,000	12,000	15,000
1-73020	Merchant fees	3,674	3,240	7,394	8,732					10,000	10,000	9,000	9,000	11,000
1-73021	Technology expenses (less than \$5,000)	1,946	9,784	12,011	436					3,000	3,000	7,000	-	-
1-72027	Safety expenses	-	-	145	-					2,000	-	-	-	-
	<b>Total Materials &amp; Services</b>	<b>159,782</b>	<b>149,815</b>	<b>138,580</b>	<b>155,750</b>					<b>170,900</b>	<b>186,900</b>	<b>190,360</b>	<b>147,847</b>	<b>173,247</b>
	<b>Total Expenditures</b>	<b>371,828</b>	<b>315,418</b>	<b>358,333</b>	<b>385,190</b>					<b>401,164</b>	<b>383,941</b>	<b>351,480</b>	<b>292,856</b>	<b>370,897</b>
	Earned admin revenue	\$ -	\$ -	\$ -	\$ -					\$ -	\$ -	\$ -	\$ -	\$ -
	General fund subsidy	\$ (371,828)	\$ (315,418)	\$ (276,621)	\$ (385,190)					\$ (401,164)	\$ (383,941)	\$ (351,480)	\$ (292,856)	\$ (370,897)
		100%	100%	77%	100%					100%	100%	100%	100%	100%
	Revenues included: None. Fully supported by subsidy funds.													

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Accrual Basis

**Madras Aquatic Center Recreation District**  
**FY 2023-24 Administration Budget vs. Actual**  
 July 1, 2023 - April 19, 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
<b>1-60000 · PERSONNEL SERVICES</b>				
<b>1-63000 · Administration</b>				
<b>1-63110 · Regular Staff Salaries</b>				
1-63111 · Executive Director	82,391.49	99,510.00	-17,118.51	82.8%
1-63113 · Patron Services Manager	0.00	0.00	0.00	0.0%
1-63114 · Patron Services Specialists	23,838.14	50,490.00	-26,651.86	47.2%
<b>Total 1-63110 · Regular Staff Salaries</b>	106,229.63	150,000.00	-43,770.37	70.8%
1-63120 · Seasonal Staff Salaries	9,132.16	22,508.00	-13,375.84	40.6%
1-63130 · Associated payroll expenses	10,856.04	18,000.00	-7,143.96	60.3%
1-63140 · Employee Benefits	4,713.25	4,533.00	180.25	104.0%
1-63150 · Retirement	341.66	1,000.00	-658.34	34.2%
1-63160 · Workers Compensation	877.70	1,000.00	-122.30	87.8%
<b>Total 1-63000 · Administration</b>	132,150.44	197,041.00	-64,890.56	67.1%
<b>Total 1-60000 · PERSONNEL SERVICES</b>	132,150.44	197,041.00	-64,890.56	67.1%
<b>1-70000 · MATERIALS AND SERVICES</b>				
<b>1-73000 · Administration Expenses</b>				
1-73001 · Advertising	617.67	4,000.00	-3,382.33	15.4%
1-73002 · Contractual services	55,246.69	60,000.00	-4,753.31	92.1%
1-73003 · Cell phone stipend	950.00	1,200.00	-250.00	79.2%
1-73004 · Equipment	0.00	0.00	0.00	0.0%
1-73005 · Active and Bank Fees	7,835.95	10,000.00	-2,164.05	78.4%
1-73006 · Licenses, dues & subscriptions	14,184.48	15,000.00	-815.52	94.6%
1-73007 · Postage	202.00	700.00	-498.00	28.9%
1-73008 · Pre-employment screening	0.00	0.00	0.00	0.0%
1-73011 · Professional development	3,036.06	4,000.00	-963.94	75.9%
1-73012 · Supplies	1,998.74	4,000.00	-2,001.26	50.0%
1-73013 · Travel reimbursement	346.75	500.00	-153.25	69.4%
1-73014 · Uniforms	0.00	500.00	-500.00	0.0%
1-73015 · Liability insurance	35,910.00	38,000.00	-2,090.00	94.5%
1-73016 · Board expenses	0.00	1,000.00	-1,000.00	0.0%
1-73017 · Election expenses	0.00	0.00	0.00	0.0%
1-73018 · Leases and rentals	2,599.37	0.00	2,599.37	100.0%
1-73019 · Legal services	31,601.88	35,000.00	-3,398.12	90.3%
1-73020 · Merchant fees	7,272.80	10,000.00	-2,727.20	72.7%
1-73021 · Technology expenses	5,524.23	3,000.00	2,524.23	184.1%
1-73027 · Safety expenses	0.00	0.00	0.00	0.0%
1-73035 · Partner ad rev sharing	0.00	0.00	0.00	0.0%
<b>Total 1-73000 · Administration Expenses</b>	167,326.62	186,900.00	-19,573.38	89.5%
<b>Total 1-70000 · MATERIALS AND SERVICES</b>	167,326.62	186,900.00	-19,573.38	89.5%
<b>Total Expense</b>	299,477.06	383,941.00	-84,463.94	78.0%
<b>Net Ordinary Income</b>	-299,477.06	-383,941.00	84,463.94	78.0%
<b>Net Income</b>	-299,477.06	-383,941.00	84,463.94	78.0%



# FY2024-25 PROPOSED BUDGET MAC RECREATION DISTRICT



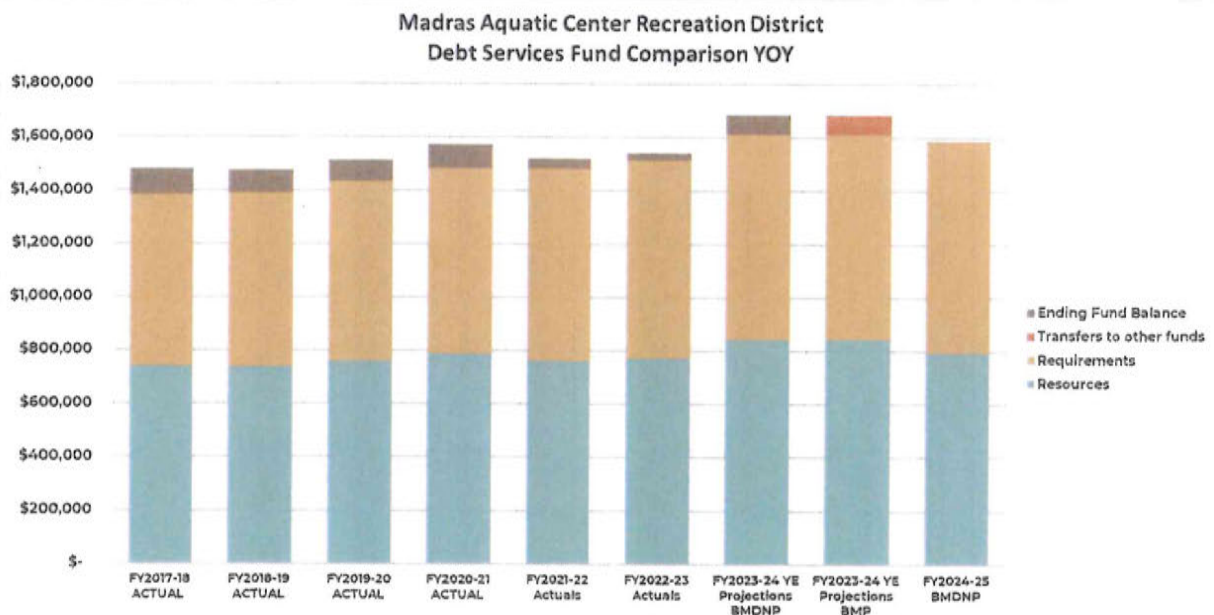
## DEBT SERVICES FUND

The Debt Services Fund accounts for the district's general obligation bond debt, which was refinanced in 2015. Please reference the maturity schedule included in this section of the budget document.

### Summary of proposed FY2024-25 budget (ballot measures do not pass)

If the ballot measures proposed on the May 21, 2024 election do not pass, the debt fund will remain active and property taxes will be levied to make scheduled bond payments. The bond will be paid off in June 2025.

**Summary of proposed FY2024-25 budget (ballot measures pass)** If the ballot measures proposed on the May 21, 2024 election pass, the bond will be paid off in June 2024 with a loan from Jefferson County and the fund will be dissolved.



BMDNP = Ballot measures do not pass  
BMP = Ballot measures pass  
YE Proj = Year end projections

# MADRAS AQUATIC CENTER RECREATION DISTRICT

## FY2024-25 BUDGET WORKSHEET

### DEBT SERVICES FUND

Acct No	Description	2019-20	2020-21	2021-22	2022-23	2023-24		2024-25		
		Actuals	Actuals	Actuals	Actuals	Adopted	Projected YE-DNP	Projected YE-Pass	Measures DNP	Measures Pass
	Beginning Cash									
	Beginning Cash	85,961	79,349	89,460	35,943	1,000	25,645	25,645	73,846	-
	<b>Total Beginning Cash</b>	<b>85,961</b>	<b>79,349</b>	<b>89,460</b>	<b>35,943</b>	<b>1,000</b>	<b>25,645</b>	<b>25,645</b>	<b>73,846</b>	<b>-</b>
	Property Taxes									
	Current Year Taxes	641,080	683,294	649,926	701,633	760,000	780,000	780,000	706,554	-
	Prior Year Taxes	21,991	19,622	17,895	23,584	15,000	25,000	25,000	10,000	-
	<b>Total Property Taxes</b>	<b>663,071</b>	<b>702,916</b>	<b>667,820</b>	<b>725,217</b>	<b>775,000</b>	<b>805,000</b>	<b>805,000</b>	<b>716,554</b>	<b>-</b>
	Grants, Donations & Miscellaneous									
	Interest Income	8,178	3,945	2,608	9,185	2,000	12,000	12,000	2,000	-
	<b>Total Grants, Donations, &amp; Miscellaneous</b>	<b>8,178</b>	<b>3,945</b>	<b>2,608</b>	<b>9,185</b>	<b>2,000</b>	<b>12,000</b>	<b>12,000</b>	<b>2,000</b>	<b>-</b>
	<b>Total Revenues</b>	<b>757,210</b>	<b>786,210</b>	<b>759,888</b>	<b>770,345</b>	<b>778,000</b>	<b>842,645</b>	<b>842,645</b>	<b>792,400</b>	<b>-</b>
	Debt Services									
	Principal	530,000	570,000	620,000	660,000	710,000	710,000	710,000	760,000	-
	Interest	147,861	126,750	103,944	84,699	58,800	58,799	58,799	30,400	-
	<b>Total Debt Services</b>	<b>677,861</b>	<b>696,750</b>	<b>723,945</b>	<b>744,700</b>	<b>768,800</b>	<b>768,799</b>	<b>768,799</b>	<b>790,400</b>	<b>-</b>
	Transfers out									
	Dissolved assets transferred to new district	-	-	-	-	-	-	73,846	-	-
	Close fund/transfer to general fund	-	-	-	-	-	-	-	2,000	-
	<b>Total Transfers out</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>73,846</b>	<b>2,000</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>677,861</b>	<b>696,750</b>	<b>723,945</b>	<b>744,700</b>	<b>768,800</b>	<b>768,799</b>	<b>842,645</b>	<b>792,400</b>	<b>-</b>
	Ending Cash Balance									
	Ending Cash Balance	79,349	89,460	35,943	25,645	9,200	73,846	0	-	-
	<b>Total Ending Cash Balance</b>	<b>79,349</b>	<b>89,460</b>	<b>35,943</b>	<b>25,645</b>	<b>9,200</b>	<b>73,846</b>	<b>0</b>	<b>-</b>	<b>-</b>

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Accrual Basis

**Madras Aquatic Center Recreation District**  
**FY2023-24 Debt Services Fund Budget vs. Actual**  
 July 1, 2023 - April 19, 2024

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
2-00001 · Beginning Fund Balance-DSF	25,645.00	1,000.00	24,645.00	2,564.5%
2-10000 · Property Taxes-Debt Fund				
2-10100 · Current property tax 713	762,270.97	760,000.00	2,270.97	100.3%
2-10200 · Prior year property tax 713	17,110.75	15,000.00	2,110.75	114.1%
<b>Total 2-10000 · Property Taxes-Debt Fund</b>	<u>779,381.72</u>	<u>775,000.00</u>	<u>4,381.72</u>	<u>100.6%</u>
2-54000 · Interest	7,977.80	2,000.00	5,977.80	398.9%
2-55100 · Transfer to DSF from GF	0.00	0.00	0.00	0.0%
<b>Total Other Income</b>	<u>813,004.52</u>	<u>778,000.00</u>	<u>35,004.52</u>	<u>104.5%</u>
<b>Other Expense</b>				
2-90000 · Debt Service Expenses				
2-91000 · Principal payments	0.00	710,000.00	-710,000.00	0.0%
2-92000 · Interest payments	29,399.42	58,800.00	-29,400.58	50.0%
<b>Total 2-90000 · Debt Service Expenses</b>	<u>29,399.42</u>	<u>768,800.00</u>	<u>-739,400.58</u>	<u>3.8%</u>
<b>Total Other Expense</b>	<u>29,399.42</u>	<u>768,800.00</u>	<u>-739,400.58</u>	<u>3.8%</u>
<b>Net Other Income</b>	<u>783,605.10</u>	<u>9,200.00</u>	<u>774,405.10</u>	<u>8,517.4%</u>
<b>Net Income</b>	<u><u>783,605.10</u></u>	<u><u>9,200.00</u></u>	<u><u>774,405.10</u></u>	<u><u>8,517.4%</u></u>

# MADRAS AQUATIC CENTER RECREATION DISTRICT

## BOND DEBT SERVICE

### (JEFFERSON COUNTY, OREGON)

#### GENERAL OBLIGATION REFUNDING BONDS, SERIES 2015

##### CURRENT REFUNDING OF SER, 2005

##### BQ, NON-RATED, 2025 MATURITY, NON-CALLABLE

##### PRELIMINARY PRICING -- PSC4

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
12/1/2015			\$ 63,647.22	\$ 63,647.22	
6/1/2016	\$ 495,000	3.000%	\$ 104,150.00	\$ 599,150.00	\$ 662,797.22
12/1/2016			\$ 96,725.00	\$ 96,725.00	
6/1/2017	\$ 415,000	3.000%	\$ 96,725.00	\$ 511,725.00	\$ 608,450.00
12/1/2017			\$ 90,500.00	\$ 90,500.00	
6/1/2018	\$ 455,000	3.000%	\$ 90,500.00	\$ 545,500.00	\$ 636,000.00
12/1/2018			\$ 83,675.00	\$ 83,675.00	
6/1/2019	\$ 485,000	4.000%	\$ 83,675.00	\$ 568,675.00	\$ 652,350.00
12/1/2019			\$ 73,975.00	\$ 73,975.00	
6/1/2020	\$ 530,000	4.000%	\$ 73,975.00	\$ 603,975.00	\$ 677,950.00
12/1/2020			\$ 63,375.00	\$ 63,375.00	
6/1/2021	\$ 570,000	4.000%	\$ 63,375.00	\$ 633,375.00	\$ 696,750.00
12/1/2021			\$ 51,975.00	\$ 51,975.00	
6/1/2022	\$ 620,000	** %	\$ 51,975.00	\$ 671,975.00	\$ 723,950.00
12/1/2022			\$ 42,350.00	\$ 42,350.00	
6/1/2023	\$ 660,000	** %	\$ 42,350.00	\$ 702,350.00	\$ 744,700.00
12/1/2023			\$ 29,400.00	\$ 29,400.00	
6/1/2024	\$ 710,000	4.000%	\$ 29,400.00	\$ 739,400.00	\$ 768,800.00
12/1/2024			\$ 15,200.00	\$ 15,200.00	
6/1/2025	\$ 760,000	\$ 0.04	\$ 15,200.00	\$ 775,200.00	\$ 790,400.00
<b>TOTAL</b>	<b>\$5,700,000</b>		<b>\$1,262,147.22</b>	<b>\$6,962,147.22</b>	<b>\$ 6,962,147.22</b>
<b>REMAINING</b>	<b>\$ 760,000</b>		<b>\$ 30,400</b>	<b>\$ 790,400</b>	<b>\$ 790,400</b>





# FY2024-25 PROPOSED BUDGET MAC RECREATION DISTRICT



## MAINTENANCE RESERVE FUND

The Maintenance Reserve Fund is a reserve account for future district maintenance and capital needs. Board authorization is required to utilize savings in this fund.

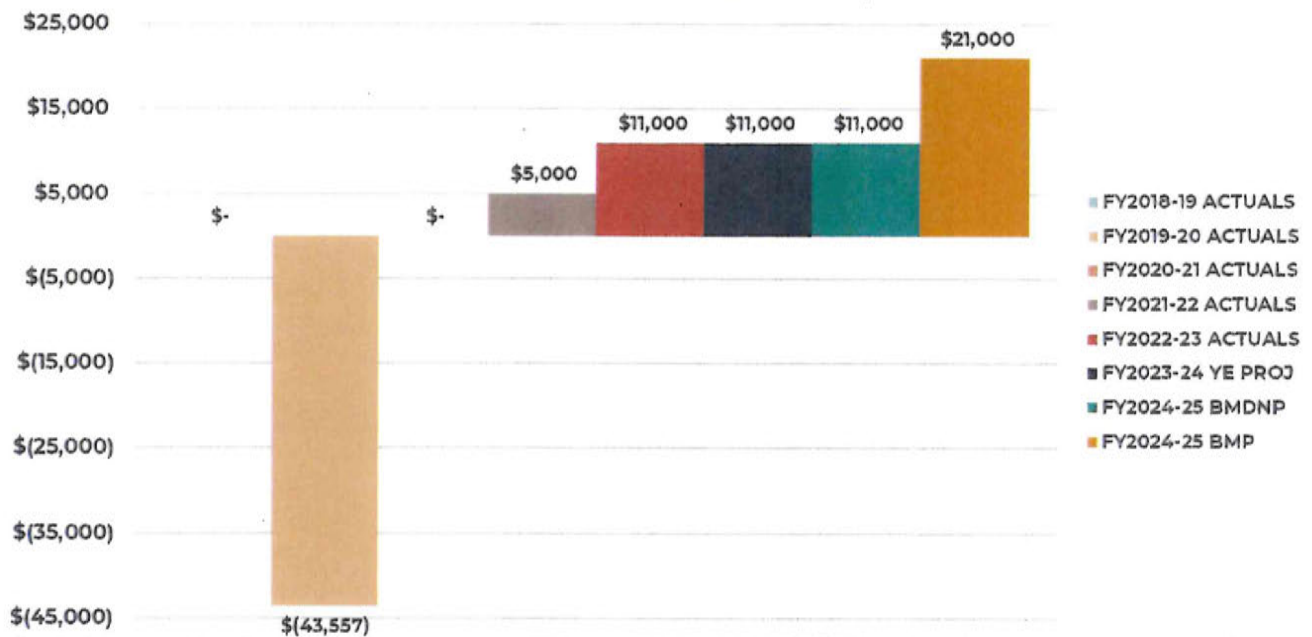
### Summary of proposed FY2024-25 budget (ballot measures do not pass)

If the ballot measures proposed on the May 21, 2024 election do not pass, the maintenance fund will maintain funds consistent with the current fiscal year.

### Summary of proposed FY2024-25 budget (ballot measures pass)

If the ballot measures proposed on the May 21, 2024 election pass, \$10,000 is budgeted to be transferred to the maintenance fund.

**Madras Aquatic Center Recreation District  
Maintenance Reserve Fund Comparison YOY**



# MADRAS AQUATIC CENTER RECREATION DISTRICT

## FY2024-25 BUDGET WORKSHEET MAINTENANCE RESERVE FUND

Acct No	Description	Actuals			2023-24			Proposed 2024-25	
		Actuals	Actuals	Actuals	Adopted	Projected YE	Measures DNP	Measures Pass	
	Beginning Cash								
3-00001	Beginning Cash	(43,557)	(43,557)	5,000	11,000	11,000	11,000	11,000	11,000
	<b>Total Beginning Cash</b>	<b>(43,557)</b>	<b>(43,557)</b>	<b>5,000</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>
	Transfers from other funds								
3-55100	Transfer from the General Fund	-	43,557	6,000	-	-	-	-	10,000
	<b>Transfers from other funds</b>	<b>-</b>	<b>43,557</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>
	<b>Total Revenues</b>	<b>(43,557)</b>	<b>-</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	<b>21,000</b>
	Transfers to other funds								
3-55200	General Fund	-	-	-	10,000	-	11,000	11,000	21,000
	<b>Transfers to other funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>11,000</b>	<b>11,000</b>	<b>21,000</b>
	<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>11,000</b>	<b>11,000</b>	<b>21,000</b>
	Ending Cash Balance								
	<b>Total Ending Cash Balance</b>	<b>(43,557)</b>	<b>-</b>	<b>11,000</b>	<b>1,000</b>	<b>11,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

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Accrual Basis

**Madras Aquatic Center Recreation District**  
**FY2023-24 Maintenance Reserve Fund Budget vs. Actual**  
July 1, 2023 - April 19, 2024

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	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>% of Budget</u>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
3-00001 · Beginning Fund Balance-MRF	11,000.00	10,000.00	110.0%
3-55100 · Transfer to MRF from GF	0.00	10,000.00	0.0%
<b>Total Other Income</b>	<u>11,000.00</u>	<u>20,000.00</u>	<u>55.0%</u>
<b>Other Expense</b>			
3-98001 · Transfer from MRF to GF.	0.00	10,000.00	0.0%
<b>Total Other Expense</b>	<u>0.00</u>	<u>10,000.00</u>	<u>0.0%</u>
<b>Net Other Income</b>	<u>11,000.00</u>	<u>10,000.00</u>	<u>110.0%</u>
<b>Net Income</b>	<u><u>11,000.00</u></u>	<u><u>10,000.00</u></u>	<u><u>110.0%</u></u>