



BUDGET COMMITTEE AND BOARD OF DIRECTORS MEETINGS

1195 SE Kemper Way - Madras, OR 97741 | ph: 541-475-4253 | macrecdistrict.com | updated 07.2022

WEDNESDAY, MAY 22, 2024

Meeting location:

Madras Aquatic Center
1195 SE Kemper Way
Madras, Oregon 97741

Virtual/Zoom location:

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

256 706 9091# **Meeting ID**

1 (253) 215-8782 or 1 (346) 248-7799 **Call in**

BUDGET COMMITTEE MEETING, 6:00 PM

1. Convene meeting
1. Election of budget committee officers
 - a. Chair
 - b. Vice Chair
2. Presentation of the FY2024-25 budget message
3. Presentation of the FY2024-25 proposed budgets
(measures do not pass or measures pass)
4. Public comment
(Comments, both in-person and on zoom, will be subject to a three-minute limit per person)
5. Budget committee deliberations
6. 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 \$2,003,240 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.



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- *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 \$2,453,686 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.

7. Adjourn

BOARD OF DIRECTORS BUSINESS MEETING, approximately 7:30 PM *(immediately following the budget committee meeting)*

1. Convene business meeting
 - a. Roll Call: *Chair Seibold, Vice Chair Foster-Drago, Secretary/Treasurer McCloskey, Board Member Suppah, Board Member Lewis*
2. Pledge of Allegiance
3. Land Acknowledgement
4. Adoption of the Agenda
5. Correspondence. Patron comment card(s), email(s), and other communications regarding MACRD operations.
6. Visitors section/public comment. *Members of the public are welcome to speak to the board of directors during this time. They should sign in at the beginning of the meeting to be recognized by the board chair. Speakers are asked to limit their comments to three minutes.*
7. Financial reports
 - a. April 2024 financials
 - i. Balance sheet
 - ii. Month end profit and loss
 - iii. Year-to-date actuals to budget
8. Consider approval of the consent agenda:
 - a. Acknowledge receipt of April 2024 financials
 - b. Approve Board work session and business meeting minutes, April 24, 2024



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9. Executive director report
10. Board member highlights
11. Adjourn

Upcoming Events and Meetings

- The **2nd Budget Committee meeting**, if needed, is on **Wednesday, May 29, 2024, at 6:00pm** at the Madras Aquatic Center.
- Regular Board Work Session and Business meeting on **Wednesday, June 12, 2024 at 6:00pm** at the Madras Aquatic Center.

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 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 contacting the MACRD Executive Director at 541-475-4253 or executivedirector@macrecdistrict.com to arrange this service.

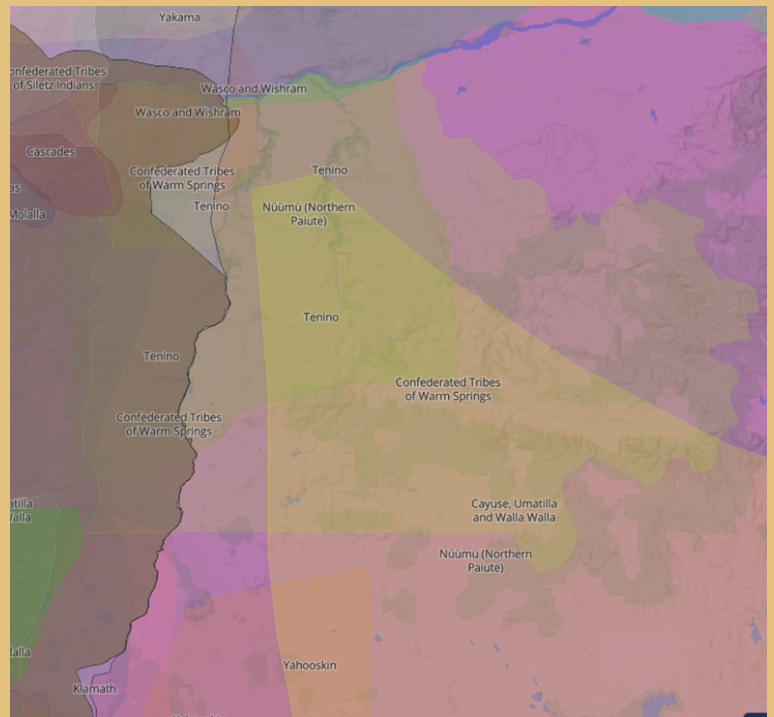
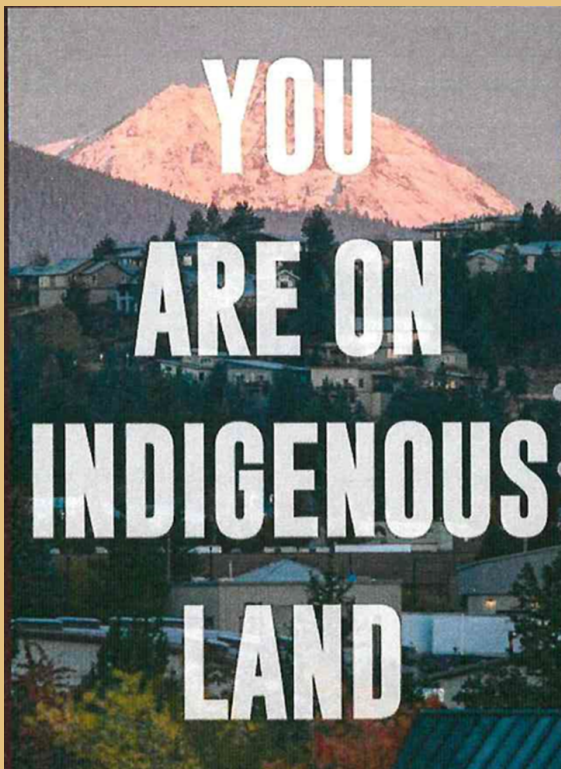


Land Acknowledgement

Every community owes its existence and vitality to generations from around the world who contributed their hopes, dreams, and energy to making the history that led to this moment. Some were brought here against their will, some were drawn to leave their distant homes in hope of a better life, and some have lived on this land for more generations than can be counted. Truth and acknowledgement are critical to building mutual respect and connection across all barriers of heritage and difference.

We begin this effort to acknowledge what has been buried by honoring the truth.

In central Oregon, we are standing on the ancestral lands of the Wasco, Warm Springs, and Paiute People. We pay respects to their elders, past and present.



MACRD Google reviews, April 19-May 16, 2024

No new reviews

MACRD Facebook Insights – May 2024

Performance

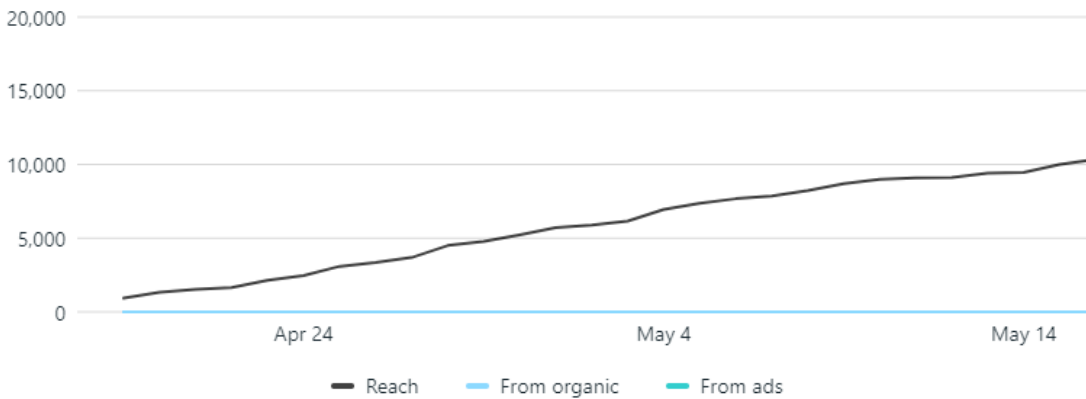
Daily Cumulative ⓘ

Reach ⓘ
10.4K ↑ 137.2%

Content interactions ⓘ
384 ↑ 97.9%

Followers ⓘ
Lifetime
2.8K

Link clicks ⓘ
84 ↑ 25.4%



Reach breakdown

Total
10,352 ↑ 137.2%

From organic
10,352 ↑ 137.2%

From ads
0 0%

Benchmarking

Business comparison

Businesses to watch

Compare your performance against businesses in the Local Events category

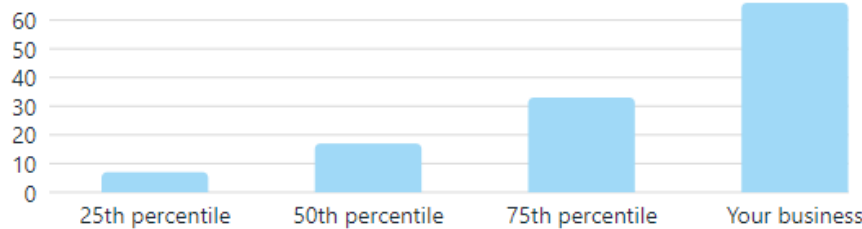
Results are based on businesses with similar organic 28-day reach in your category. [Edit category](#)

Published content ⓘ

66

Higher than others

How often your business published versus others in this category



Over
post
cate
in a



Courtney Snead

From: Gabriel Soliz <Gabriel.Soliz@jeffersoncountyor.gov>
Sent: Monday, May 13, 2024 10:56 AM
To: Gabriel Soliz
Subject: Jefferson County Investment Trades

Good morning,

On April 24th, 2024, the Jefferson County Investment Committee reviewed a recommendation from Government Portfolio Advisors and unanimously decided to sell lower-returning investments this quarter in order to purchase higher-returning investments with locked in higher rates over the upcoming year.

You will notice a decline in interest earnings for the next two months. This decline will be recouped in the subsequent seven months and transition to higher rates through 2025 and beyond.

If you have any questions or concerns, please feel free to contact me!

Best regards,
Gabriel



Gabriel Soliz

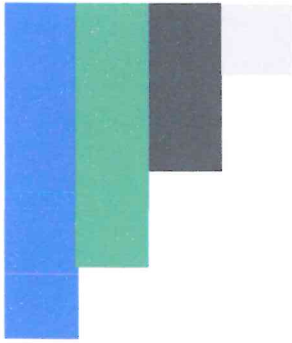
Interim Finance Director

p: 541.325.5024

f: 541.475.4454

a: 66 S.E. D Street, Suite E, Madras, OR 97741

w: www.jeffco.net e: gabriel.soliz@jeffersoncountyor.gov



May 1, 2024



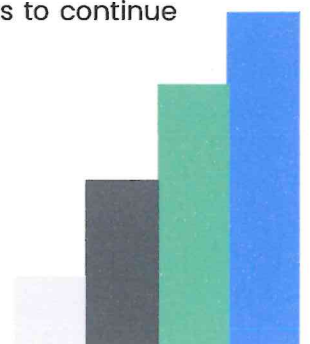
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Madras Aquatic And Recreation District
1195 SE Kemper Way
Madras, OR 97741

Dear Valued Customer,

We hope you're doing well. At ACTIVE Network, our commitment to delivering outstanding products and services has always been at the forefront of what we do. Your continued partnership and trust mean the world to us.

Today, we need to share some important news regarding a forthcoming adjustment to our pricing structure, set to take effect on July 1, 2024. We realize changes in pricing are never easy, and I'd like to offer some insight into the factors driving this decision:

- 1. Innovation and Quality:** Our promise to you involves continuous improvement and innovation. The investments we've made in research and development have allowed us to introduce new features and enhancements, ensuring that our solutions not only meet but exceed industry standards. This commitment to innovation helps us empower your success with state-of-the-art tools.
- 2. Customer Support Excellence:** Knowing how critical support is to your operations, we've significantly bolstered our customer service capabilities. From expanding our support team to enhancing training and integrating advanced support technologies, our focus has been elevating the quality of assistance we provide. We aim to make every interaction with us smooth, efficient, and helpful.
- 3. Operational Sustainability:** The reality of rising operational expenses over the last year has necessitated a modest price adjustment. This step is essential for us to continue offering the level of quality, reliability, and service you've come to expect.



We have carefully considered this pricing update to ensure it reflects the increased value and benefits you gain from our enhanced offerings. Our commitment to delivering a superior return on your investment is stronger than ever, and we believe these improvements will significantly enhance your experience and outcomes with ACTIVE Network.

Understanding the importance of planning, we wanted to give you ample notice to accommodate this change within your budgeting process. The updated pricing will be applicable in the billing cycle following the effective date mentioned. Please expect an email detailing the specific adjustments by June 28, 2024.

We're confident in the value these changes bring and are here to support you through this transition. Our teams are always available to address any questions or assist in any way possible.

Thank you for your continued trust and partnership with ACTIVE Network. We're excited about the future and our role in supporting your success.

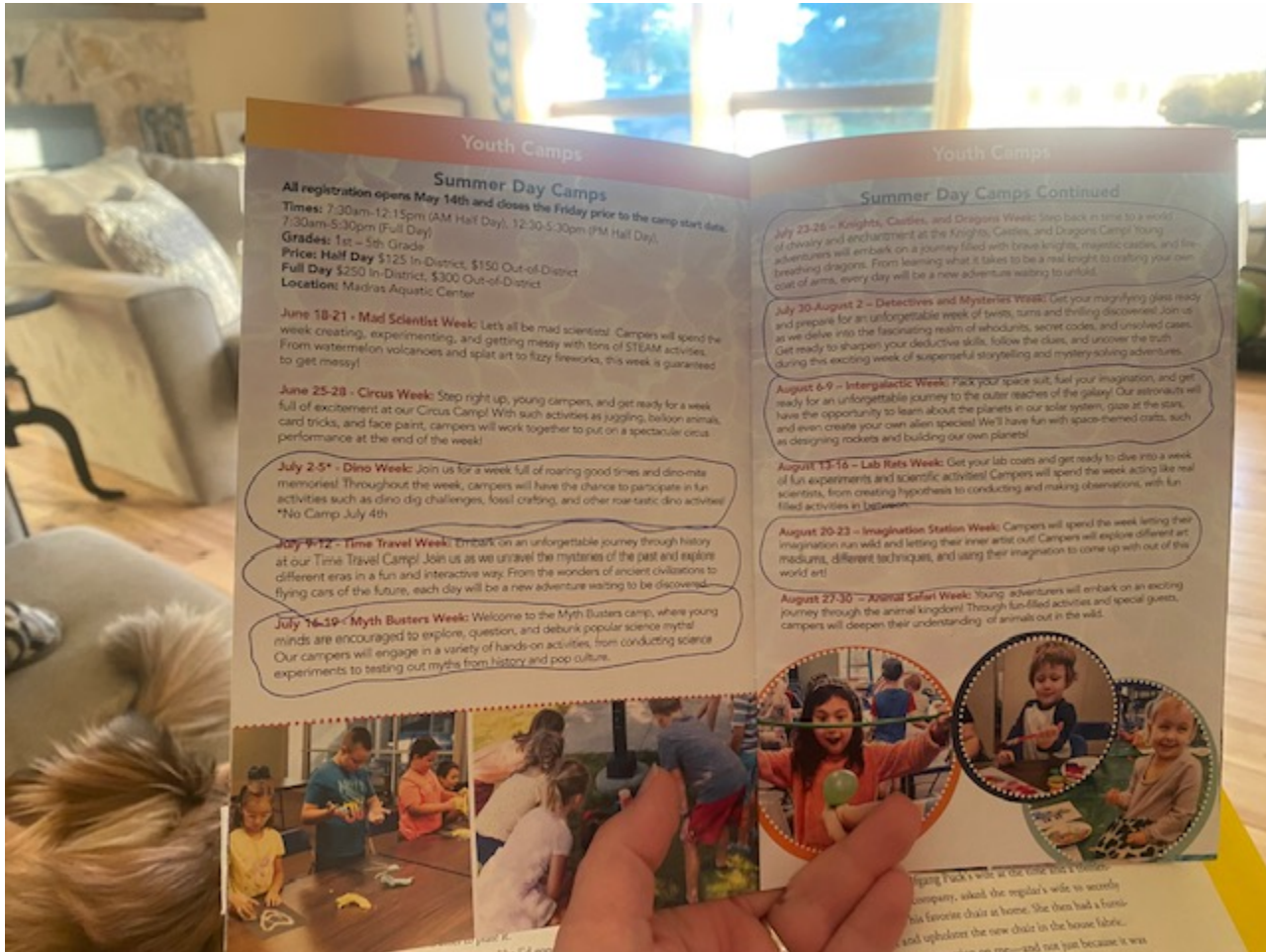
Warm regards,
The ACTIVE Network Team

Courtney Snead

From: [REDACTED]
Sent: Wednesday, May 15, 2024 7:59 PM
To: Courtney Snead
Subject: Had to share!

Hi Courtney,

We got our summer guide for MACRD programs in the mail today. [REDACTED] took it, read it cover to cover and circled all the programs he wants to be a part of this summer. You are doing a great job!



Sent from my iPhone

Madras Aquatic Center Recreation District Balance Sheet with Prior Year Comparison

As of April 30, 2024

	Apr 30, 24	Apr 30, 23	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1-00009 · Umpqua Bank Savings	41,113.48	39,492.12	1,621.36	4.1%
1-00010 · Umpqua Bank Checking	30,856.29	66,769.89	-35,913.60	-53.8%
1-00020 · JC Treasurer 714 - Perm tax	43,341.43	29,782.48	13,558.95	45.5%
1-00030 · JC Treasurer 716 - LOL tax	40,207.12	103,645.96	-63,438.84	-61.2%
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	782,020.35	699,820.32	82,200.03	11.8%
Total Checking/Savings	938,088.67	940,060.77	-1,972.10	-0.2%
Accounts Receivable	3,432.64	3,926.00	-493.36	-12.6%
Other Current Assets				
1-12100 · Inventory for Sale				
1-12101 · Concessions-Drinks	383.98	0.00	383.98	100.0%
1-12102 · Concessions-Snacks	533.89	0.00	533.89	100.0%
1-12121 · Merchandise-Swimwear	687.00	0.00	687.00	100.0%
1-12122 · Merchandise-Clothes/Accessories	1,550.22	0.00	1,550.22	100.0%
1-12123 · Merchandise-Goggle/Cap/Diaper	1,244.87	0.00	1,244.87	100.0%
1-12100 · Inventory for Sale - Other	0.00	7,938.30	-7,938.30	-100.0%
Total 1-12100 · Inventory for Sale	4,399.96	7,938.30	-3,538.34	-44.6%
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%
Total Other Current Assets	92,242.15	80,828.26	11,413.89	14.1%
Total Current Assets	1,033,763.46	1,024,815.03	8,948.43	0.9%
TOTAL ASSETS				
	1,033,763.46	1,024,815.03	8,948.43	0.9%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable	17,722.07	16,344.50	1,377.57	8.4%
Credit Cards	2,953.73	3,122.92	-169.19	-5.4%
Other Current Liabilities				
1-12550 · Active Liabilities				
1-12551 · Gift Certificates	654.47	426.00	228.47	53.6%
1-12552 · Rental Deposits	50.00	75.00	-25.00	-33.3%
1-12553 · Punch Cards	8,472.00	9,784.00	-1,312.00	-13.4%
1-12554 · Patron Account Credits	8,840.90	8,194.72	646.18	7.9%
Total 1-12550 · Active Liabilities	18,017.37	18,479.72	-462.35	-2.5%
1-12600 · Payroll Liabilities				
1-12601 · Payroll	18,487.32	16,834.50	1,652.82	9.8%
1-12602 · ER Payroll Taxes	7,176.86	7,210.87	-34.01	-0.5%
1-12603 · EE deductions	702.54	419.52	283.02	67.5%
1-12606 · Uncleared PR Check Owed	0.00	6.25	-6.25	-100.0%
Total 1-12600 · Payroll Liabilities	26,366.72	24,471.14	1,895.58	7.8%
1-12610 · Accrued Vacation	14,760.05	17,448.35	-2,688.30	-15.4%
1-12700 · Defrd Prprty Taxes-GF	27,678.19	25,010.44	2,667.75	10.7%
1-12800 · Deferred revenue				
1-12801 · 509J IGA-Partnership	0.00	35.10	-35.10	-100.0%
1-12803 · Bean Foundation Grant	0.00	15,000.00	-15,000.00	-100.0%
1-12804 · State of Oregon Grant	0.00	51,549.55	-51,549.55	-100.0%
1-12805 · Tackle Football Sponsorships	0.00	11,000.00	-11,000.00	-100.0%
1-12807 · SCHS Fitness Rx Sponsorship	10,560.00	0.00	10,560.00	100.0%
Total 1-12800 · Deferred revenue	10,560.00	77,584.65	-67,024.65	-86.4%
2-12730 · Defrd Prprty Taxes-DSF	27,637.94	24,730.93	2,907.01	11.8%
Total Other Current Liabilities	125,020.27	187,725.23	-62,704.96	-33.4%
Total Current Liabilities	145,696.07	207,192.65	-61,496.58	-29.7%
Total Liabilities	145,696.07	207,192.65	-61,496.58	-29.7%
Equity	888,067.39	817,622.38	70,445.01	8.6%
TOTAL LIABILITIES & EQUITY	1,033,763.46	1,024,815.03	8,948.43	0.9%

Madras Aquatic Center & Recreation District All Funds Month End Profit & Loss Budget vs. Actual April 2024

Ordinary Income/Expense	Apr 24	Budget	% of Budget
Income			
1-09998 · Beginning Fund Balance-GF	0.00	0.00	0.0%
1-10000 · Property Taxes			
1-10100 · Current permanent tax 714	1,165.36	700.00	166.5%
1-10200 · Current LOL tax 716	1,806.83	1,000.00	180.7%
1-10300 · Prior year permanent tax 714	337.23	200.00	168.6%
1-10400 · Prior year LOL tax 716	508.52	557.00	91.3%
Total 1-10000 · Property Taxes	3,817.94	2,457.00	155.4%
1-40000 · Programs and Services Revenues			
1-41000 · MAC Memberships			
1-41100 · Annual and Monthly			
1-41101 · Patron Purchased	1,621.00	1,700.00	95.4%
1-41102 · Silver&Fit / Active&Fit	879.00		
1-41103 · Fitness Rx Provider Referrals	510.00		
1-41104 · Optum-Healthy Contributions	54.00		
1-41100 · Annual and Monthly - Other	0.00	0.00	0.0%
Total 1-41100 · Annual and Monthly	3,064.00	1,700.00	180.2%
1-41200 · Punch Cards	2,146.80	1,250.00	171.7%
Total 1-41000 · MAC Memberships	5,210.80	2,950.00	176.6%
1-42000 · Partner Programs	0.00	3,000.00	0.0%
1-43000 · Facility Revenues			
1-43001 · Merchandise Sales	233.00	500.00	46.6%
1-43002 · Concession Sales	670.00	1,000.00	67.0%
1-43003 · Room/Facility Rentals	1,177.00	9,000.00	13.1%
1-43004 · Locker rentals	28.00	100.00	28.0%
1-43005 · Towel rentals	58.00	100.00	58.0%
1-43006 · Facility deposits-not refunded	100.00	0.00	100.0%
Total 1-43000 · Facility Revenues	2,266.00	10,700.00	21.2%
1-45000 · User and Registration Revenue			
1-45020 · Aquatics Programs			
1-45001 · Daily Admissions	7,010.20	8,000.00	87.6%
1-45002 · Group Swim lessons	2,710.00	2,000.00	135.5%
1-45007 · ARC Certification Classes	150.00	0.00	100.0%
1-45011 · Fitness Classes	24.00	250.00	9.6%
1-45012 · Lap Swimming	0.00	0.00	0.0%
1-45019 · Private Swim Lessons	970.00	1,200.00	80.8%
1-45021 · Contracted Swim Lessons	9,132.00	4,970.00	183.7%
Total 1-45020 · Aquatics Programs	19,996.20	16,420.00	121.8%
1-45060 · Land-Based Programs			
1-45003 · Youth Flag Football	368.64	0.00	100.0%
1-45004 · Youth Tackle Football	208.20	1,000.00	20.8%
1-45005 · Youth Soccer	0.00	0.00	0.0%
1-45006 · Youth Basketball	0.00	0.00	0.0%
1-45008 · Pickleball	112.00	250.00	44.8%
1-45009 · Open Gym Drop-In	296.00	350.00	84.6%
1-45010 · Club Volleyball	0.00	0.00	0.0%
1-45013 · Junior Golf	0.00	0.00	0.0%
1-45014 · Youth Camps	0.00	1,000.00	0.0%
1-45016 · Adult Enrichment Classes	0.00	0.00	0.0%
1-45022 · Toddler Programs	88.00		
1-45024 · Disc Golf	80.00		
Total 1-45060 · Land-Based Programs	1,152.84	2,600.00	44.3%
1-45070 · Special MAC Events	0.00	100.00	0.0%
Total 1-45000 · User and Registration Revenue	21,149.04	19,120.00	110.6%

Madras Aquatic Center & Recreation District
All Funds Month End Profit & Loss Budget vs. Actual
April 2024

	Apr 24	Budget	% of Budget
Total 1-40000 · Programs and Services Revenues	28,625.84	35,770.00	80.0%
1-50000 · Grants, Donations, and Misc			
1-51000 · Grants	0.00	0.00	0.0%
1-52000 · Donations and Fundraising			
1-52100 · Donations			
1-52103 · General Donations	1.50		
1-52106 · Gumball proceeds	23.85		
1-52100 · Donations - Other	0.00	0.00	0.0%
Total 1-52100 · Donations	25.35	0.00	100.0%
1-52200 · Sponsorships and Advertisements			
1-52201 · Rec Program Underwriting	500.00	0.00	100.0%
1-52202 · Rec Guide Advertising	500.00	500.00	100.0%
1-52203 · Scoreboard Advertising	0.00	1,000.00	0.0%
1-52204 · Club Booster Fundraising	-1,000.00		
Total 1-52200 · Sponsorships and Advertisements	0.00	1,500.00	0.0%
Total 1-52000 · Donations and Fundraising	25.35	1,500.00	1.7%
1-54000 · Interest	383.56	250.00	153.4%
1-55000 · Miscellaneous	5.76	1,562.50	0.4%
Total 1-50000 · Grants, Donations, and Misc	414.67	3,312.50	12.5%
1-55103 · Transfer from MRF to GF	0.00	0.00	0.0%
Total Income	32,858.45	41,539.50	79.1%
Gross Profit	32,858.45	41,539.50	79.1%
Expense			
1-60000 · PERSONNEL SERVICES			
1-61000 · Program Personnel			
1-61110 · Regular Staff Salaries	14,683.88	14,680.00	100.0%
1-61120 · Seasonal Staff Salaries			
1-61114 · Head Lifeguards	4,768.08	5,250.00	90.8%
1-61116 · Marketing Intern	0.00	0.00	0.0%
1-61117 · Outreach Event Staff	260.00	0.00	100.0%
1-61122 · Lifeguards	4,017.52	4,153.00	96.7%
1-61123 · Swim Instructors	4,719.37	2,400.00	196.6%
1-61124 · Club Coaches	0.00	0.00	0.0%
1-61125 · Sports Referees	801.89	1,000.00	80.2%
1-61126 · Class Instructors	2,207.01	1,200.00	183.9%
1-61127 · Program Aides	1,116.76	1,500.00	74.5%
1-61128 · Program Coordinators	0.00	500.00	0.0%
Total 1-61120 · Seasonal Staff Salaries	17,890.63	16,003.00	111.8%
1-61130 · Associated payroll expenses	3,186.76	3,372.04	94.5%
1-61140 · Employee Benefits	3,344.17	2,203.00	151.8%
1-61150 · Retirement	906.60	935.50	96.9%
1-61360 · Workers compensation	0.00	0.00	0.0%
Total 1-61000 · Program Personnel	40,012.04	37,193.54	107.6%
1-62000 · Facilities Personnel			
1-62100 · Madras Aquatic Center			
1-62110 · Regular Staff Salaries	1,656.50	2,200.00	75.3%
1-62130 · Associated payroll expenses	161.42	110.00	146.7%
1-62140 · Employee Benefits	0.00	0.00	0.0%

Madras Aquatic Center & Recreation District
All Funds Month End Profit & Loss Budget vs. Actual
April 2024

	Apr 24	Budget	% of Budget
1-62150 · Retirement	35.97	63.00	57.1%
Total 1-62100 · Madras Aquatic Center	1,853.89	2,373.00	78.1%
Total 1-62000 · Facilities Personnel	1,853.89	2,373.00	78.1%
1-63000 · Administration			
1-63110 · Regular Staff Salaries	10,618.16	11,727.28	90.5%
1-63120 · Seasonal Staff Salaries			
1-63121 · Patron Services Specialists	329.21	2,000.00	16.5%
Total 1-63120 · Seasonal Staff Salaries	329.21	2,000.00	16.5%
1-63130 · Associated payroll expenses	1,066.75	1,385.00	77.0%
1-63140 · Employee Benefits	533.80	362.00	147.5%
1-63150 · Retirement	81.57	100.00	81.6%
1-63160 · Workers Compensation	0.00	0.00	0.0%
Total 1-63000 · Administration	12,629.49	15,574.28	81.1%
Total 1-60000 · PERSONNEL SERVICES	54,495.42	55,140.82	98.8%
1-70000 · MATERIALS AND SERVICES			
1-71000 · Program Expenses			
1-71001 · Advertising	100.00	300.00	33.3%
1-71002 · Contractual services	0.00	0.00	0.0%
1-71003 · Cell phone stipend	300.00	300.00	100.0%
1-71004 · Equipment	0.00	0.00	0.0%
1-71006 · Licenses, dues & subscriptions	264.00	0.00	100.0%
1-71007 · Postage	0.00	0.00	0.0%
1-71008 · Pre-employment screening			
1-71009 · Background checks	0.00	0.00	0.0%
1-71010 · Drug screening	35.00	0.00	100.0%
Total 1-71008 · Pre-employment screening	35.00	0.00	100.0%
1-71011 · Professional development	0.00	0.00	0.0%
1-71012 · Supplies	1,078.78	2,000.00	53.9%
1-71013 · Travel reimbursement	0.00	0.00	0.0%
1-71014 · Uniforms	0.00	0.00	0.0%
1-71021 · Technology expenses	0.00	0.00	0.0%
1-71027 · Safety expenses	0.00	0.00	0.0%
1-71040 · Scholarships	0.00	0.00	0.0%
1-71043 · Special Outreach & Events	0.00	0.00	0.0%
1-71050 · Club sports fees	0.00	0.00	0.0%
1-71051 · Recreation rental fees	600.00	230.00	260.9%
Total 1-71000 · Program Expenses	2,377.78	2,830.00	84.0%
1-72000 · Facilities Expenses			
1-72001 · Madras Aquatic Center			
1-72002 · Contractual services	2,239.33	1,500.00	149.3%
1-72003 · Cell phone stipend	0.00	150.00	0.0%
1-72004 · Equipment	0.00	0.00	0.0%
1-72006 · Licenses, dues & subscriptions	723.90	0.00	100.0%
1-72007 · Postage	0.00	0.00	0.0%
1-72008 · Pre-employment screening	0.00	0.00	0.0%
1-72011 · Professional development	0.00	0.00	0.0%
1-72012 · Supplies	168.48	500.00	33.7%
1-72013 · Travel reimbursement	0.00	0.00	0.0%
1-72014 · Uniforms	0.00	0.00	0.0%
1-72015 · Repairs and maintenance	1,847.01	1,500.00	123.1%
1-72018 · Leases and rentals	0.00	0.00	0.0%
1-72019 · Pool Chemicals	2,181.56	4,000.00	54.5%

Madras Aquatic Center & Recreation District
All Funds Month End Profit & Loss Budget vs. Actual
April 2024

	Apr 24	Budget	% of Budget
1-72020 · Utilities			
1-72021 · Electricity	6,453.45	5,500.00	117.3%
1-72022 · Garbage	275.03	250.00	110.0%
1-72023 · Natural gas	6,405.95	10,000.00	64.1%
1-72024 · Sewer	1,867.95	1,166.00	160.2%
1-72025 · Telecommunications	569.95	583.00	97.8%
1-72026 · Water	365.20	750.00	48.7%
1-72028 · NORCO	1,326.84	866.00	153.2%
Total 1-72020 · Utilities	17,264.37	19,115.00	90.3%
1-72027 · Safety expenses	437.09	0.00	100.0%
1-72030 · MAC Sales Supplies			
1-72031 · Concessions	503.11	500.00	100.6%
1-72032 · Lockers	0.00	0.00	0.0%
1-72033 · Merchandise	0.00	0.00	0.0%
Total 1-72030 · MAC Sales Supplies	503.11	500.00	100.6%
1-72034 · Furniture	0.00	0.00	0.0%
1-72035 · Technology expenses	0.00	0.00	0.0%
Total 1-72001 · Madras Aquatic Center	25,364.85	27,265.00	93.0%
Total 1-72000 · Facilities Expenses	25,364.85	27,265.00	93.0%
1-73000 · Administration Expenses			
1-73001 · Advertising	235.00	300.00	78.3%
1-73002 · Contractual services	2,030.94	2,080.00	97.6%
1-73003 · Cell phone stipend	100.00	100.00	100.0%
1-73004 · Equipment	0.00	0.00	0.0%
1-73005 · Active and Bank Fees	507.19	500.00	101.4%
1-73006 · Licenses, dues & subscriptions	1,185.44	800.00	148.2%
1-73007 · Postage	0.00	0.00	0.0%
1-73008 · Pre-employment screening	0.00	0.00	0.0%
1-73011 · Professional development	840.48	500.00	168.1%
1-73012 · Supplies	166.76	300.00	55.6%
1-73013 · Travel reimbursement	206.36	100.00	206.4%
1-73014 · Uniforms	0.00	0.00	0.0%
1-73015 · Liability insurance	0.00	0.00	0.0%
1-73016 · Board expenses	0.00	0.00	0.0%
1-73017 · Election expenses	0.00	0.00	0.0%
1-73018 · Leases and rentals	298.00	0.00	100.0%
1-73019 · Legal services	0.00	1,250.00	0.0%
1-73020 · Merchant fees	549.17	500.00	109.8%
1-73021 · Technology expenses	0.00	0.00	0.0%
1-73027 · Safety expenses	0.00	0.00	0.0%
Total 1-73000 · Administration Expenses	6,119.34	6,430.00	95.2%
Total 1-70000 · MATERIALS AND SERVICES	33,861.97	36,525.00	92.7%
1-80000 · CAPITAL OUTLAY	0.00	0.00	0.0%
1-90000 · DEBT SERVICES	0.00	0.00	0.0%
1-98000 · TRANSFERS TO OTHER FUNDS	0.00	0.00	0.0%
1-99000 · CONTINGENCY	0.00	0.00	0.0%
1-99999 · Balance Sheet Adjustments			
1-55991 · Inventory-Balance sheet adjust	-158.78		
1-55992 · Punch cards-Balance sheet adj	120.00		
1-55993 · Patron Acct Credit-Bal sheet ad	-438.36		
1-99099 · Accrued Vacat Liab-Period end	-929.14		
Total 1-99999 · Balance Sheet Adjustments	-1,406.28		
Total Expense	86,951.11	91,665.82	94.9%

1:03 PM

05/14/24

Accrual Basis

Madras Aquatic Center & Recreation District
All Funds Month End Profit & Loss Budget vs. Actual
April 2024

	<u>Apr 24</u>	<u>Budget</u>	<u>% of Budget</u>
Net Ordinary Income	-54,092.66	-50,126.32	107.9%
Net Income	<u>-54,092.66</u>	<u>-50,126.32</u>	<u>107.9%</u>

Madras Aquatic Center Recreation District FY2023-24 Budget vs. Actual (to-date)

GENERAL FUND

	Jul '23 - Apr 24	Budget	% of Budget
Ordinary Income/Expense			
Income			
1-09998 · Beginning Fund Balance-GF	44,577.00	44,577.00	100.0%
1-10000 · Property Taxes	826,655.08	736,990.00	112.2%
1-40000 · Programs and Services Revenues			
1-41000 · MAC Memberships	44,724.99	35,950.00	124.4%
1-42000 · Partner Programs	19,690.00	30,000.00	65.6%
1-43000 · Facility Revenues	50,201.79	59,200.00	84.8%
1-45000 · User and Registration Revenue	186,689.94	226,572.18	82.4%
Total 1-40000 · Programs and Services Revenues	301,306.72	351,722.18	85.7%
1-50000 · Grants, Donations, and Misc			
1-51000 · Grants	7,406.00	50,000.00	14.8%
1-52000 · Donations and Fundraising	42,314.32	19,000.00	222.7%
1-54000 · Interest	4,585.64	2,500.00	183.4%
1-55000 · Miscellaneous	67,123.50	3,625.00	1,851.7%
Total 1-50000 · Grants, Donations, and Misc	121,429.46	75,125.00	161.6%
1-55103 · Transfer from MRF to GF	0.00	0.00	0.0%
Total Income	1,293,968.26	1,208,414.18	107.1%
Gross Profit	1,293,968.26	1,208,414.18	107.1%
Expense			
1-60000 · PERSONNEL SERVICES			
1-61000 · Program Personnel	401,642.58	405,408.44	99.1%
1-62000 · Facilities Personnel	56,994.07	57,396.00	99.3%
1-63000 · Administration	138,774.80	162,878.41	85.2%
Total 1-60000 · PERSONNEL SERVICES	597,411.45	625,682.85	95.5%
1-70000 · MATERIALS AND SERVICES			
1-71000 · Program Expenses	53,357.79	54,995.00	97.0%
1-72000 · Facilities Expenses	250,107.31	261,742.00	95.6%
1-73000 · Administration Expenses	170,461.27	153,225.00	111.2%
Total 1-70000 · MATERIALS AND SERVICES	473,926.37	469,962.00	100.8%
1-80000 · CAPITAL OUTLAY	88,251.89	103,000.00	85.7%
1-90000 · DEBT SERVICES	41,430.94	41,430.96	100.0%
1-98000 · TRANSFERS TO OTHER FUNDS	0.00	0.00	0.0%
1-99000 · CONTINGENCY	0.00	0.00	0.0%
Total Expense	1,201,020.65	1,240,075.81	96.9%
Net Ordinary Income	92,947.61	-31,661.63	-293.6%
Net Income	92,947.61	-31,661.63	-293.6%

**Board of Directors
Work Session & Business Meeting**

Wednesday, April 24, 2024 at 6:00pm

**Madras Aquatic Center
1195 SE Kemper Way
Madras, Oregon 97741**



Board members present:

Chair Deanna Seibold, Vice Chair Lindsay Foster-Drago, Secretary/Treasurer Jean McCloskey attended in person, and Board member Jillisa Suppah attended via zoom. Board member Jinnell Lewis was absent.

Staff Members present:

Courtney Snead, Executive Director, and Shawna Hicks, Recreation Director attended in person.

Visitors:

Sam Robinson and Melissa Irvine attended in person.
Gregg Markwardt attended via zoom.

WORK SESSION, 6:00pm

1. Chair Seibold convened the work session at 6:06pm.

Secretary/Treasurer McCloskey requested that the Board Chair allow a change to the published agenda and invited Sam Robinson to speak to the Board as her guest.

Sam Robinson presented an award to Courtney Snead, Executive Director, for which he nominated her to receive a Service Provider Award at the 2024 Breaking Barriers Conference. Sam stated that he is thankful for Courtney's advocacy and support of people with disabilities, and for always supporting him personally and professionally. Courtney was humbled and honored to receive this recognition. Board Secretary/Treasurer Jean McCloskey was able to attend the conference and accept the award on Courtney's behalf.

2. FY2023-24 budget development
 - a. Draft organizational charts and wage scale
(second review, on business meeting agenda for action)
 - b. Review draft 5-year capital plan

- c. Discuss potential policy updates (*measures pass or do not pass*)
 - i. MACRD Bylaws
 - ii. Board Duties/Responsibilities
 - iii. Employee handbook
 - iv. General discounts
 - v. Memberships
 - vi. Refunds
 - vii. Facility rentals
 - viii. Scholarships

Executive director Snead reviewed the board packet documents.

Secretary/Treasurer McCloskey and Vice Chair Foster-Drago asked clarification questions regarding the number of staff new supervisory positions listed in the organizational chart would oversee. The difference between FTE (full-time equivalents) and individual people was unclear in the organizational charts, and made it look like supervisors were only supporting one or two people. Executive director Snead clarified that one FTE is equal to 2,080 hours per year, and that due to the seasonal nature of recreation the budget reflects FTE rather than individual people. She noted that the organizational charts would be updated to include a definition of FTE and the number of people in each department.

Budget Committee member Irvine asked a clarifying question about the capital investment plan and whether or not the district would be able to invest in the capital plan as well as set aside savings for the future, should the measures pass. Executive director Snead said that the board would consider adopting a financial policy guiding budget development to include savings up to 5% of earned revenues per year for future capital/maintenance needs, as well as guidance for budgeting for contingency and unappropriated ending fund balances.

- 3. Proposed policy #2024-01, Registration policy
(*on business meeting agenda for action*)

Executive director Snead reviewed the draft policy included in the board packet and explained that there was no official policy on the items included. Recently patrons asked clarifying questions on the refund policy, and staff felt it was time to clarify it, as well as other registration-related policies and have the board officially adopt them.

- 4. FY2023-24 Proposed budget adjustment #4, resolution 2024-10
(*on business meeting agenda for action*)

Executive director Snead explained that the resolution is reallocating budget authority from capital to administration materials and services to recognize unanticipated costs associated with the election measures, specifically in legal and consulting fees. The planned project to replace the domestic boiler is being put on hold until next fiscal year to accommodate the unanticipated expenses, and allow for the proposed transfer of budget authority.

5. Review partner agreements (*on business meeting agenda for action*)
 - a. Madras Swim team facility use agreement
 - b. 509J Jefferson County School District intergovernmental agreement

Executive director Snead reviewed the MST facility use agreement and proposed changes from the current year agreement. She noted that the MST board cited concerns about language changes related to the number of lanes for MST practices, and said that it would not change the current practice of providing lanes based on MST's requests prior to the start of each season.

Executive director Snead noted that the 509J school board voted to approve the IGA at their April board meeting, and that the school district is anticipating holding 3 additional home swim meets and districts in the FY2024-25 school year, which could result in an additional \$10,000 in facility fees for swim team (which has not been accounted for in the proposed budget that staff will present to the budget committee in the coming weeks).

6. Standing and timely updates
 - a. Capital improvements and other maintenance projects
 - b. May 21, 2024 election measures/dissolve and form new district updates
 - i. Friends of the MACRD PAC updates (*led by Board members*)

Executive director Snead shared that staff was exploring the cost of getting the starting blocks refurbished in preparation for hosting high school districts in the next school year.

Board Chair Seibold shared a brief update on the activities of the Friends of the MACRD. She said shared calendar information for upcoming events and encouraged everyone to attend coffee coppers at the MAC on May 10.

Chair Seibold adjourned the work session at 7:07pm.

BUSINESS MEETING, approximately 7:15 PM

(immediately following the work session)

1. Chair Seibold convened the business meeting at 7:07pm.
Roll Call: *Chair Deanna Seibold was present in person, Vice Chair Lindsay Foster-Drago present in person, Secretary/Treasurer Jean McCloskey was present in person, Board member Jillisa Suppah present via zoom, and Board member Jinnell Lewis was absent.*
2. Pledge of Allegiance
3. Land Acknowledgement
4. Adoption of the Agenda

Chair Seibold noted the addition of a new number 15 to the agenda, consideration of a tax anticipation loan agreement with Jefferson County in the event that the proposed ballot measures considered in the May 2024 election do not pass.

Vice Chair Foster-Drago moved to approve the agenda as amended. Secretary/Treasurer McCloskey seconded. Motion passed 4-0.

5. Correspondence
 - a. Patron comment card(s), email(s), and other communications regarding MACRD operations

Executive director Snead reviewed the correspondence included in the board packet.

6. Visitors section/public comment
Members of the public are welcome to speak to the board of directors during this time. They should sign in at the beginning of the meeting to be recognized by the board chair. Speakers are asked to limit their comments to three minutes.

No visitors chose to speak at the meeting.

7. Financial reports
 - a. March 2023 financials
 - i. Balance sheet
 - ii. Month end profit and loss
 - iii. Year-to-date actuals to budget

Executive director Snead reviewed the financials included in the board packet.

8. Consider approval of the consent agenda:
 - a. Acknowledge receipt of March 2023 financials
 - b. Approve Board work session and business meeting minutes, March 27, 2024

Secretary/Treasurer McCloskey moved to approve the consent agenda as presented. Vice Chair Foster-Drago seconded. Motion passed 4-0.

9. Consider approving resolution 2024-10, a resolution approving budget adjustments for the FY2023-24 budget period beginning July 1, 2023

Vice Chair Foster-Drago moved to approve Resolution 2024-10, a resolution approving budget adjustments for the FY2023-24 budget period beginning July 1, 2023. Secretary/Treasurer McCloskey seconded. Motion passed 4-0.

10. Consider approving the proposed MACRD Organizational Charts (measures passing or not passing)

Vice Chair Foster-Drago moved to approve the proposed MACRD Organizational Charts with amendments related to clarifying the term 'FTE'. Secretary/Treasurer McCloskey seconded. Motion passed 4-0.

11. Consider approving the MACRD Wage/Pay Scale

Secretary/Treasurer McCloskey moved to approve the MACRD wage/pay scale. Vice Chair Foster-Drago seconded. Motion passed 4-0.

12. Consider approving an intergovernmental agreement with 509J Jefferson County School District

Vice Chair Foster-Drago moved to approve the intergovernmental agreement with the 509J Jefferson County School District. Secretary/Treasurer McCloskey seconded. Motion passed 4-0.

13. Consider approving a facility use partner agreement with the Madras Swim Team

Secretary/Treasurer McCloskey moved to approve the facility use partner agreement with the Madras Swim Team, as presented. Board member Suppah seconded. Motion passed 4-0.

14. Consider approving policy #2024-01, Registration Policy

Vice Chair Foster-Drago moved to approve policy #2024-01, Registration Policy. Secretary/Treasurer McCloskey seconded. Motion passed 4-0.

15. Consider approval of an agreement with Jefferson County for a tax anticipation loan in the event that May 2024 ballot measures do not pass

Executive director Snead explained that, based on a second review of the loan agreement that had already been approved by both bodies for a loan to pay off the district's bond and provide a tax anticipation loan, the County Administrator felt that a second agreement was necessary in the event that the measures do not pass, outlining the repayment expectations of the tax anticipation loan.

Vice Chair Foster-Drago moved to approve the agreement with Jefferson County for a tax anticipation loan in the event that May 2024 ballot measures do not pass. Secretary/Treasurer McCloskey seconded. Motion passed 4-0.

16. Executive director report

Director Snead reviewed the report included in the board packet.

17. Board member highlights

Secretary/Treasurer McCloskey came to visit the MAC today and observed the Marine Board training. She also attended the Breaking Barriers conference and accepted the award on behalf of Courtney, since she was unable to attend. She requested that staff consider adding general information to the website about game times for active sports seasons so community members can attend and support kids and families who are involved.

Vice Chair Foster-Drago said she had a fun time putting PAC signs up with Board member Lewis, and continues to be happy and excited to be a part of this board and staff team at the MACRD. Everyone brings their own gifts to the table, and it is great to see the persistence of everyone during these challenging times.

Board member Suppah said that a friend of hers just moved to Madras and brags about the MAC, how great it is, and how much she loves being at the pool.

Board Chair Seibold shared that she attended a lunch at the Senior Center last week with Courtney, and it was fun to talk with everyone about their support and interest in the MAC. She shared that she also talked to quite a few people at the community play. She is excited that her schedule is going to allow her to start swimming again.

15. Adjourn

Chair Seibold adjourned the business meeting at 7:50pm.

Respectfully submitted, _____
Courtney Snead, Executive Director Date

Deanna Seibold, Board Chair Date

**Budget Committee
Budget Orientation Work Session**

Thursday, May 2, 2024 at 6:00pm

**Madras Aquatic Center
1195 SE Kemper Way
Madras, Oregon 97741**



Budget committee members present:

Chair Deanna Seibold, Secretary/Treasurer Jean McCloskey, Board member Jinnell Lewis (arrived at 6:22pm), and Committee members Melissa Irvine, Alexa Gassner, and Steve Read were present in person. Board Vice Chair Foster-Drago, Board member Jillisa Suppah, and Committee members Brandie McNamee and Michele Kish were absent.

Staff Members present:

Courtney Snead, Executive Director, Shawna Hicks, Recreation Director, and Chris Price, Recreation Supervisor and attended in person.

Visitors:

Paul Clowers and Mike Price attended in person.

Budget Committee Orientation work session, 6:00 PM

1. Chair Seibold convened the work session at 6:01pm.
2. Welcome and introductions

Board Chair Seibold welcomed the budget committee members and checked to make sure everyone knew each other.

3. MACRD budget orientation

Executive director Snead reviewed the attached power point presentation, orienting the budget committee to the budget document and reviewing the current FY2023-24.

Committee member Gassner asked why the executive director position is not included in the salary schedule.

Executive Director Snead said that as a position that negotiates directly with the board of directors for an employment contract, the position is not

typically listed on a wage scale. The employment contract for the executive director position is a public record, and can be requested.

Committee member Gassner stated that it should be listed on the wage scale.

Committee member Read asked if there was a breakdown of the cost of operating aquatics and the pool versus land-based programs and if the district could save money by reducing pool operational hours.

Executive director Snead said that an analysis staff conducted shows that it costs approximately \$78/hour to operate the pool, 24/7, 365 days per year based on the staffing needs of the current operating hours. The board will most likely need to consider reducing hours of the MAC in the future if the funding picture does not change, due to a lack of funds for maintenance of the facility.

Executive director Snead asked the committee to send her any questions about the budget before Friday, May 17 so she could compile answers and send them out to the full committee Monday, May 20 ahead of the Wednesday, May 22 budget committee meeting scheduled to start at 6:00pm.

4. Chair Seibold thanked everyone for attending and adjourned the work session at 6:51pm.

The next board business meeting is scheduled for Wednesday, May 22, 2024 immediately following the budget committee meeting at approximately 7:30pm.

Respectfully submitted, _____
Courtney Snead, Executive Director Date

Jinnell Lewis, Board Chair Date



MAC Recreation District

1195 SE Kemper Way, Madras, OR 97741
541.475.4253 • www.macrecdistrict.com

Executive Director Report May 22, 2024

What's going well (*appreciative inquiry report per the 2022 SDAO keynote speaker, Lou Radja*)

- The MAC Trust and I were notified that the Oregon Community Foundation has awarded the Trust a \$10,000 community grant for operations.

Partnership updates

- We are piloting swim lessons at Washington Family Ranch for families who live at the Ranch. The lessons are priced for out-of-district, with an additional fee to cover staff travel time and mileage to the Ranch. For a first-time program, it has relatively good enrollment, and staff are heading up to the Ranch for four consecutive Mondays (when they would normally have the day off). Kudos to our partners and to our staff who are providing important, life-saving water safety training to families.
- Kah-Nee-Ta aquatics staff have reached out to us to explore using the MAC as their training facility for lifeguards, as well as shadowing our staff who maintain the pool/water chemistry/pump room. They will be utilizing a different lifeguard program (Ellis & Associates) than us (we are American Red Cross). We are more than pleased to assist them as they prepare to open this summer and look forward to partnering in the future.

Staffing updates

- Shawna and I have been working on finalizing job descriptions that align to the wage scale adopted by the board of directors at the April 2024 meeting. As of the printing of this report, the election outcome is still unknown, so no job descriptions are being shared at this time. The board will receive access to the new job descriptions on our website as soon as we know which positions will be active, based on the election results.
 - *If the measures pass:* We will post the Aquatics Operations Supervisor position nationally, as soon as possible, and begin transitioning existing staff to their new lateral position.
 - *If the measures do not pass:* We will begin working with SDAO on the layoff process and moving forward with demotions and lateral transitions for existing staff.



MAC Recreation District

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Programming & enrollment updates

- The district is partnering with a regional Disc golf group to offer the Battle of the Discs, a disc golf tournament on Saturday, June 29, 2024 at Juniper Hills Park that starts at 8am. There will be a prize for the battle winner.
- The Summer Activity guide has been mailed out and copies are available at the MAC. We are awaiting a delivery of the guide in Spanish, which will be presented in the exact same format as the English version and available both physically and electronically on our website (meeting needs identified in our master plan).

Program/Activity	Enrolled as of 05/17	Enrolled as of 04/18	Enrolled as of 03/23	Enrolled as of 02/23	Remaining spots open
Group Swim Lessons (April-June 17, 2024)	69	43	-	-	25
Private Swim Lessons (April-June 17, 2024)	13	8	-	-	unlimited
WFR Swim Lessons (May-June 17, 2024)	17	1	-	-	closed
Toddler Activities (January-June 17, 2024)	8	31	23	10	60
Open Gym Pickleball (January-June 17, 2024)	160	110	73	65	-
Floating green night (February-June 17, 2024)	6	4	2	2	-
Kayak Roll Night (March-June 17, 2024)	6	4	2	-	-
ARC Lifeguard Exploration (February & June 2024)	6	5	4	3	20
ARC Lifeguard course (March 5-16, and June 12-15, 2024)	3	1	6	4	7
Open Gym Basketball (started March 17, 2024)	126	62	20	-	40
Spring Flag Football* (April-May 2024)	-	116	114	76	Closed
Battle of the Discs (June 29, 2024)	7	-	-	-	29