



BOARD OF DIRECTORS MEETING

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

WEDNESDAY, FEBRUARY 28, 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**

WORK SESSION, 6:00 PM

1. Convene work session
2. Overview of MACRD facilities plan, Barker, Rinker, Seacat (BRS) Architecture
3. FY2023-24 budget development
 - a. First review of budget assumptions (if measures pass or fail)
 - b. Draft organizational charts (if measures pass or fail)
 - c. MAC operating hours (if measures pass or fail)
4. Standing and timely updates
 - a. Capital improvements and other maintenance projects
 - b. Dissolution and new district formation process

BUSINESS MEETING, approximately 7:15 PM

(immediately following the work session)

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.



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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. January 2023 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 January 2023 financials
 - b. Approve Board work session and business meeting minutes, January 24, 2024
 - c. Approve Board special meeting minutes, February 8, 2024
 - d. Approve Board special meeting minutes, February 19, 2024
9. Consider authorizing the executive director to sign a one-year contract extension with Covenant Technology Solutions for information technology services.
10. Consider approving a two-year extension with Sensiba for audit services.
11. **Executive session** – the board will convene in executive session pursuant to ORS 192.660(2)(i) to review and evaluate the employment-related performance of the chief executive officer of any public body, a public officer, employee or staff member who does not request an open hearing.

The executive session is not open to the public. However, representatives of the news media and designated individuals will be allowed to attend the executive session. All other members of the audience will be asked to leave the room.

Representatives of the news media are specifically directed not to report on any of the deliberations during the executive session, except to state the general subject of the executive session as previously announced. No decision may be made in the executive session.

12. Executive director report
13. Board member highlights
14. Adjourn



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Upcoming Events and Meetings

- The next **regular board meeting** is on **Wednesday, March 27, 2023, 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.



BOARD MEETING COVER MEMO
Wednesday, February 28, 2024

Topic:

Draft FY2024-25 Budget assumptions and allocation methodologies (if measures pass or fail)

Presented by:

Courtney Snead, Executive Director, MACRD

Background/History: As part of our annual budget process, staff develops a set of working assumptions for building the proposed budget, including all revenues and expenses of the district. This discussion is intended to both educate the board and community on the process of developing the budget and for the board to provide feedback and direction to staff on the proposed assumptions and methodologies before the budget is developed.

The draft FY2024-25 budget will be finalized in April 2024, and a number of things could change between now and then. The board has already discussed, and will discuss additional proposals that impact the proposed budget, including:

- Strategic direction on the future of the district per the adopted 10-year Master Plan in November 2023, that is largely tied to the outcome of the May 2024 election; and
- Policy updates that guide financial and personnel operations (February, March and April 2024 board work sessions), including memberships, facility rentals, volunteers, and scholarships policies, as well as the pay/wage and fees schedules.

Any of these discussions may result in changing the assumptions in this memo, impacting the final proposed budget. Any deviations from this memo will be outlined to the board and budget committee as part of the proposed budget document.

The following is an outline of assumptions and allocation methodologies that will be used to develop the FY2024-25 General Fund, Debt Services, and Maintenance Reserve budgets.

General Fund - Revenues

May 2024 Ballot Measures Pass	May 2024 Ballot Measures Fail
<p>Property tax revenue assumptions are based on the evaluation completed by Hellion and the collection rates of the prior year for the same level of tax rates.</p> <ul style="list-style-type: none"> • These taxes will be collected between the end of October 2024-June 2025 	<p>Property tax revenue assumptions are based on past year budget-actuals, current year collections, and a memo received from the JeffCo Assessor indicating his “best guess” for property tax revenue:</p>

- Prior year property taxes will include any assets transferred from the dissolved district.

Programs and Services revenue. Staff will propose fees consistent with the fees schedule presented to the board in the March 2024 work session.

Memberships. The assumptions for this line item will be based on trend data in the current fiscal year. As of January 2024, monthly memberships are up 65% due to the addition of Silver & Fit and Active & Fit membership options. In addition, annual memberships are up 10%, we believe due to the simplification of annual memberships per guidance from our consultant and implemented in January 2024.

- Staff is planning to propose a family membership, consistent with the recommendations of BRS consultant, and subsidized by property taxes

Partner programs. Due to the changes in the St. Charles Health System Voucher Program, this revenue line is no longer needed/utilized unless new partner programs arise in the future. At this time there are none anticipated.

Facility revenues. Staff is not planning to propose facility rental fee changes at this time.

- The assumptions for this line item will be based on trend data in the current and prior fiscal years.
- Assumptions will include both Madras Swim Team and MHS swim team facility use fees.

User and registration fees. Staff will propose no changes to registration fees revenue in the first year of the new district. New staff and expanded programs and

- Current year property taxes will include a 3% increase over year-end collection estimates.
 - These taxes will be collected between the end of October 2024-June 2025
- Prior year property taxes are estimated by looking at collection trends over the last three years. The estimate could be far above or below the actuals because it depends on the timing of delinquent taxes collection.
 - These taxes will be collected July 1, 2024-June 30, 2025

Programs and Services revenue. Staff is planning to propose fee increases this year consistent with the fees methodology that the board will consider at a future work session.

Memberships. The assumptions for this line item will be based on trend data in the current fiscal year. As of January 2024, monthly memberships are up 65% due to the addition of Silver & Fit and Active & Fit membership options. In addition, annual memberships are up 10%, we believe due to the simplification of annual memberships per guidance from our consultant and implemented in January 2024.

- We anticipate a downward trend in memberships, as our hours will be significantly reduced in this scenario.

Partner programs. Due to the changes in the St. Charles Health System Voucher Program, this revenue line is no longer needed/utilized unless new partner programs arise in the future. At this time there are none anticipated.

Facility revenues. Staff is not planning to propose facility rental fee increases at this time.

<p>services will not be available in the first year due to paying off the bond loan. We expect to maintain current service levels, with the goal of expanding MAC hours as soon as staffing levels allow.</p> <p>Grants, donations, and miscellaneous revenues. Staff intends to budget for any grants that we have more than an 80% chance of receiving, with the goal of bringing in additional grant revenue for programs.</p> <ul style="list-style-type: none"> Depending on the outcome of the short State legislative session, the legislature may fund summer programs, for which we would apply for funds to partner with 509J school district summer school and provide program staffing, scholarships, supplies, and marketing for summer programming. 	<ul style="list-style-type: none"> The assumptions for this line item will be based on trend data in the current and prior fiscal years, including a reduction due to reduced MAC hours. Assumptions will include both Madras Swim Team and MHS swim team facility use fees. <p>User and registration fees. Staff will propose a reduction in user fee revenue due to staff and service reductions that will result in lower capacity for programs.</p> <ul style="list-style-type: none"> Staff is planning to propose fee increases this year consistent with the fees methodology that the board will consider at a future work session. <p>Grants, donations, and miscellaneous revenues. Staff intends to budget for any grants that we have more than an 80% chance of receiving, with the goal of bringing in additional grant revenue for programs.</p> <ul style="list-style-type: none"> Depending on the outcome of the short State legislative session, the legislature may fund summer programs, for which we would apply for funds to partner with 509J school district summer school and provide program staffing, scholarships, supplies, and marketing for summer programming.
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General Fund – Expenses

May 2024 Ballot Measures Pass	May 2024 Ballot Measures Fail
<p>Personnel Expenses Salaries</p> <ul style="list-style-type: none"> 0% COLA for all employees because all employees will be on probation as new district employees as of July 1. <ul style="list-style-type: none"> January 2024 CPI was 3.3% <i>(released on February 13, 2024)</i> CPI was 3.6% in Dec 2023 over the prior year 	<p>Personnel Expenses. Reduction of 20% Salaries</p> <ul style="list-style-type: none"> 0% COLA for all employees <ul style="list-style-type: none"> January 2024 CPI was 3.3% <i>(released on February 13, 2024)</i> CPI was 3.6% in Dec 2023 over the prior year CPI information available at https://www.bls.gov/regions/w

- CPI information available at https://www.bls.gov/regions/west/news-release/consumerpriceindex_west.htm.

- Up to 5% earned merit for regular full-time and part-time staff upon successful completion of their probation period and based on their 6-month evaluation in December 2024.

Proposed staffing changes:

- All departments will have new positions that are hired effective July 1, 2024 consistent with the organizational chart and wage/salary scale presented to the board in the Feb and March 2024 work sessions.

Employee Benefits

- Increase health insurance contribution cap back to the original \$750/month per employee.
- Assume a 15% increase in health insurance premiums in January 2025.
- No change to Paid Leave Oregon contribution, split 60% employee contribution and 40% employer contribution, consistent with state law.
- No change to employer provided Life/STD coverage
- No change to opt out (\$300/month)
- No change to maximum 5% match contribution to 457(b) retirement plan

Workers Compensation

- 5% increase over 2024 actuals and will be allocated on a percentage basis to each department (Programs, Facilities, Administration) based on the size of each department's total personnel budget.

[est/news-release/consumerpriceindex_west.htm](https://www.bls.gov/regions/west/news-release/consumerpriceindex_west.htm).

● 0% merit for regular full-time staff
Proposed staffing changes:

- Programs
 - Layoff regular full-time/part-time staff based on program reductions and reduce hours for seasonal employees.
- Facilities
 - Reduction of hours for part-time regular custodial staff commensurate with MAC hour reductions.
- Administration
 - Reduction of hours for full and part-time regular staff.

Employee Benefits

- Maintain health insurance contribution cap to \$600/month per employee.
- Assume a 15% increase in health insurance premiums in January 2025.
- No change to Paid Leave Oregon contribution, split 60% employee contribution and 40% employer contribution, consistent with state law.
- No change to employer provided Life/STD coverage
- No change to opt out (\$300/month)
- No change to maximum 5% match contribution to 457(b) retirement plan

Workers Compensation

- 5% increase over 2024 actuals and will be allocated on a percentage basis to each department (Programs, Facilities, Administration) based on the size of each department's total personnel budget.

Materials and Supplies Expenses

Programming. Maintain consistent expenses with prior year, with potential increases in spending in spring 2025 for marketing and new programs/services that will be offered summer 2025.

Facility. Maintain a budget of at least \$50,000 in repairs and maintenance to ensure we avoid deferring too much maintenance

- Planning to close the MAC facility in September for annual maintenance. This is an annual occurrence and gives the staff a chance to deep clean the facility and equipment, as well as conduct annual required training and maintenance of administrative systems (in an effort to avoid repeating mistakes of the past).
- The length of the closure will be from September 1-30.

Administration. Contracted services has a 5% increase for our technology support

- We are postponing going out for RFP this spring for audit services, even though we are in the fourth year of our contract with Sensiba San Fillipe. This is based on my prioritization of spring demands on my time, as well as the impacts of the potential election that will not be known until May 2024, which is too late to go out for a new auditor.
- Liability insurance - per SDAO guidance, we are budgeting for a 15% increase next year.

Capital Outlay Expenses. Staff is planning to propose at least \$100,000 in the capital budget to replace the domestic water heater and have budget authority for replacing other systems/equipment if needed.

Materials and Supplies Expenses.

Reduction of 10-25%.

Programming. Reduction commensurate with program capacity reductions.

Facility. Maintain a budget of at least \$40,000 in repairs and maintenance to ensure we avoid deferring too much maintenance

- Planning to close the MAC facility in September for annual maintenance. This is an annual occurrence and gives the staff a chance to deep clean the facility and equipment, as well as conduct annual required training and maintenance of administrative systems (in an effort to avoid repeating mistakes of the past).
- The length of the closure will be from September 1-30.

Administration. Contracted services has a 5% increase for our technology support

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- Liability insurance - per SDAO guidance, we are budgeting for a 15% increase next year.

Capital Outlay Expenses. Staff is planning to propose \$40,000 in the capital budget to replace the domestic water heater.

Transfers to other funds. Staff will weigh the anticipated unappropriated ending fund balance after all assumptions have been calculated and determine how much

Transfers to other funds. Staff will weigh the anticipated unappropriated ending fund balance after all assumptions have been calculated and determine how much we can propose transferring to the maintenance reserve fund at that time. Our goal is to save 4% of total earned revenues, consistent with BRS consultant advice.

Contingency. Staff will propose between 5-10% of total earned revenues, if the budget allows.

Unappropriated ending fund balance. Our goal is to grow our unappropriated ending fund balance each year until we have a minimum of \$350,000, but it may take up to three years to meet this goal as we catch up on deferred maintenance and pay off the May 2024 loan from Jefferson County.

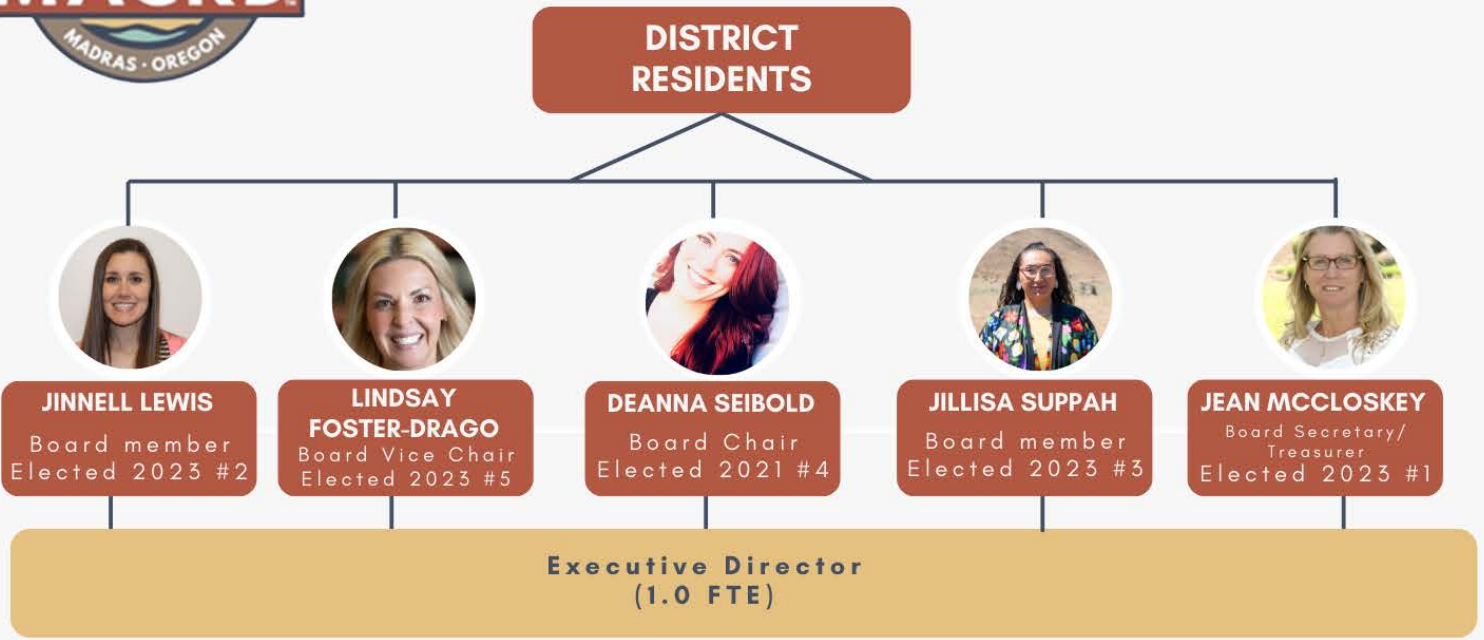
we can propose transferring to the maintenance reserve fund at that time. It depends on what the budget allows.

Contingency. Staff will propose 5% of total earned revenues, if the budget allows.

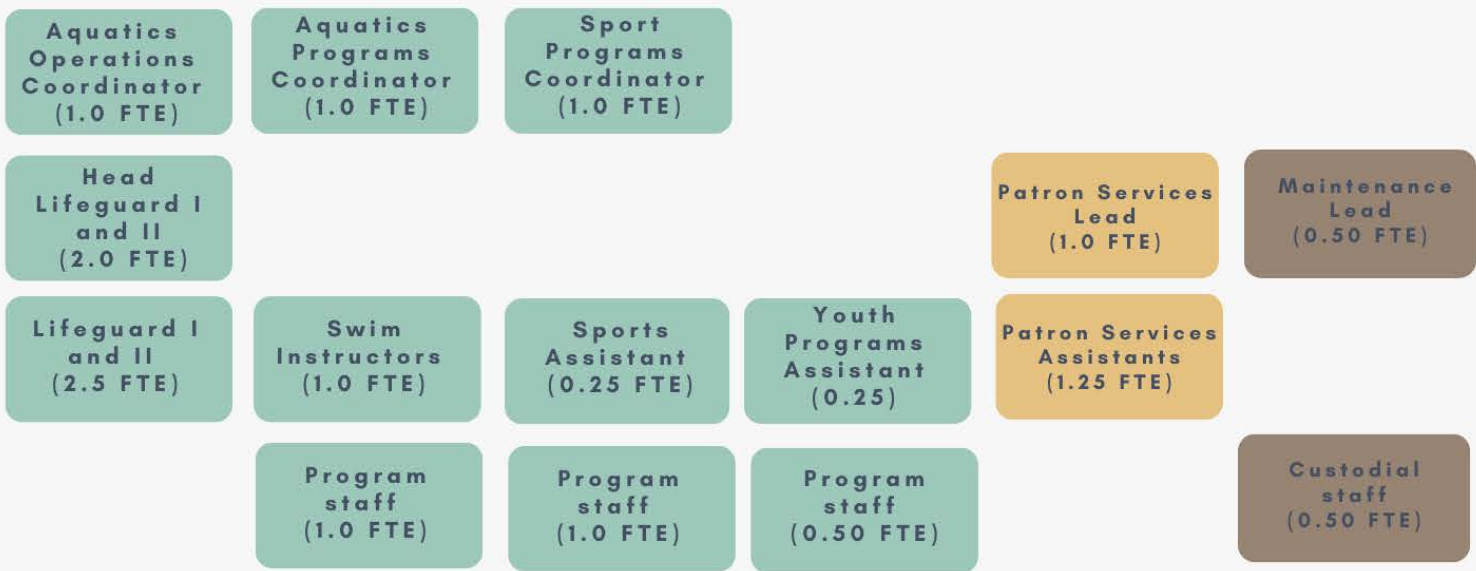
Unappropriated ending fund balance. Our goal is to grow our unappropriated ending fund balance each year until we have a minimum of \$350,000 but given the financial position of the district it will depend on what the budget allows and how deep we reduce programs, services and commensurate personnel and material and supply expenses.



ORGANIZATION CHART



Deputy Director (1.0 FTE)



Programming

- Recreation programs and all staffing
 - Sports programs
 - Aquatics Programs
 - ARC Certification
 - Lifeguarding
 - First Aid/CPR
 - Special events
 - Enrichment activities
- District marketing
- Safety & risk oversight
- CPO Team

12.50 TOTAL FTE

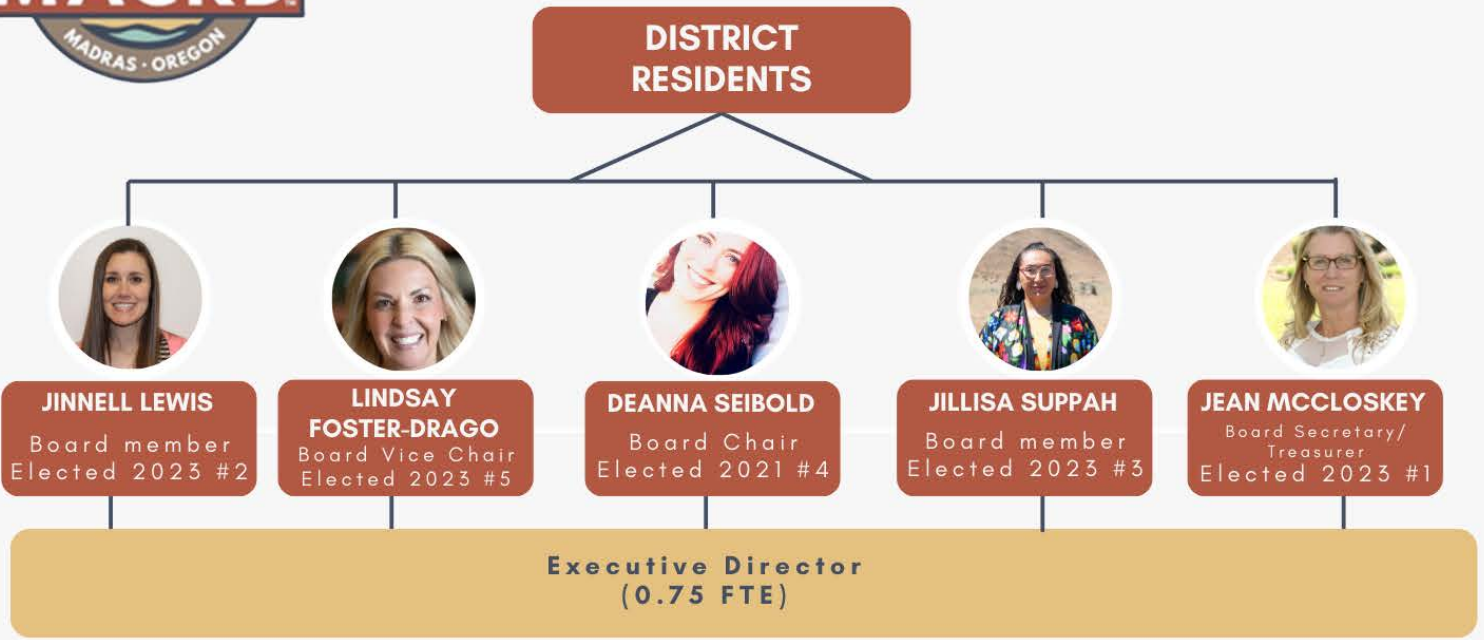
Internal Services

- Patron services
- Human Resources
- Financial management
- Capital planning
- Board of directors support
- District public records
- Maintenance and custodial

4.25 TOTAL FTE



ORGANIZATION CHART



Programming

- Recreation programs and all staffing
 - Sports programs
 - Aquatics Programs
 - ARC Certification
 - Lifeguarding
 - First Aid/CPR
 - Special events
 - Enrichment activities
- District marketing
- Safety & risk oversight
- CPO Team

4.75 TOTAL FTE

Internal Services

- Patron services
- Human Resources
- Financial management
- Capital planning
- Board of directors support
- District public records
- Maintenance and custodial

2.75 TOTAL FTE

CURRENT MAC HOURS OF OPERATION						
SUMMER HOURS				SCHOOL YEAR HOURS		
Monday	closed		0	Monday	closed	0.00
Tuesday	6:00am	6:00pm	12.00	Tuesday	6:00am 12:00pm	6.00
Wednesday	6:00am	6:00pm	12.00		3:00pm 6:00pm	3.00
Thursday	6:00am	6:00pm	12.00	Wednesday	6:00am 12:00pm	6.00
Friday	6:00am	6:00pm	12.00		3:00pm 6:00pm	3.00
Saturday	6:00am	5:30pm	11.50	Thursday	6:00am 12:00pm	6.00
Sunday	closed		0.00		3:00pm 6:00pm	3.00
			<u>59.50</u>	Friday	6:00am 12:00pm	6.00
					3:00pm 6:00pm	3.00
				Saturday	6:00am 5:30pm	11.50
				Sunday	closed	0.00
						<u>47.50</u>

MAC HOURS OF OPERATION - BALLOT MEASURES FAIL (25% reduction)						
Rollout June 2024 (as we layoff staff)						
SUMMER HOURS				SCHOOL YEAR HOURS		
Monday	closed		0	Monday	closed	
Tuesday	7:00am	12:00pm	5.00	Tuesday	7:00am 11:30am	4.50
	12:30pm	5:30pm	4.00		3:30pm 5:30pm	2.00
Wednesday	7:00am	12:00pm	5.00	Wednesday	7:00am 11:30am	4.50
	12:30pm	5:30pm	4.00		3:30pm 5:30pm	2.00
Thursday	7:00am	12:00pm	5.00	Thursday	7:00am 11:30am	4.50
	12:30pm	5:30pm	4.00		3:30pm 5:30pm	2.00
Friday	7:00am	12:00pm	5.00	Friday	7:00am 11:30am	4.50
	12:30pm	5:30pm	4.00		3:30pm 5:30pm	2.00
Saturday	7:30am	5:30pm	9.00	Saturday	7:00am 5:30pm	10.50
Sunday	closed		0.00	Sunday	closed	0.00
			<u>45.00</u>			<u>36.50</u>

MAC HOURS OF OPERATION - BALLOT MEASURES PASS (50% increase)						
Rollout Spring 2025-Summer 2026 (as we onboard staff)						
SUMMER HOURS				SCHOOL YEAR HOURS		
Monday	6:00am	8:00pm	14.00	Monday	6:00am 12:00pm	6.00
Tuesday	6:00am	8:00pm	14.00		3:00pm 8:00pm	5.00
Wednesday	6:00am	8:00pm	14.00	Tuesday	6:00am 12:00pm	6.00
Thursday	6:00am	8:00pm	14.00		3:00pm 8:00pm	5.00
Friday	6:00am	8:00pm	14.00	Wednesday	6:00am 12:00pm	6.00
Saturday	6:00am	5:30pm	11.50		3:00pm 8:00pm	5.00
Sunday	12:30pm	5:30pm	5.00	Thursday	6:00am 12:00pm	6.00
			<u>86.50</u>		3:00pm 8:00pm	5.00
				Friday	6:00am 12:00pm	6.00
					3:00pm 8:00pm	5.00
				Saturday	6:00am 5:30pm	11.50
				Sunday	12:30pm 5:30pm	5.00
						<u>71.50</u>

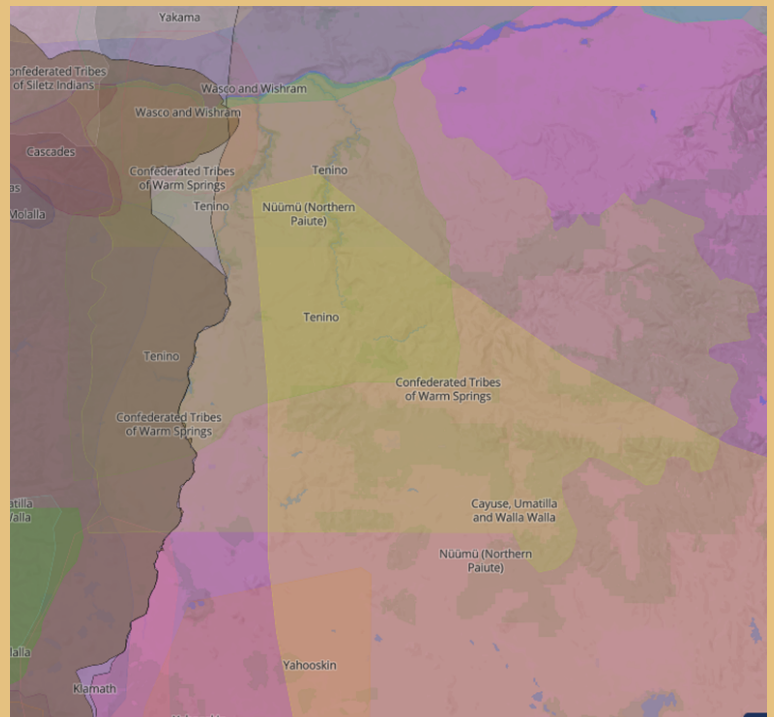
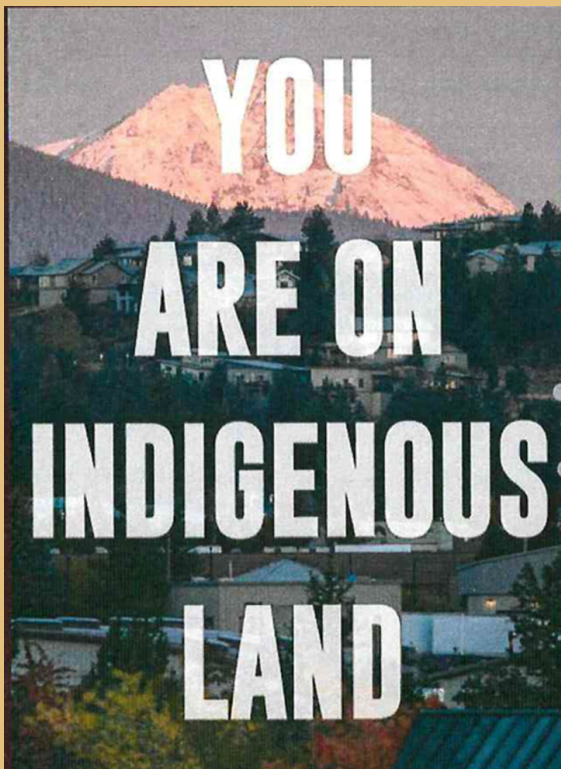


Land Acknowledgement

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, January 19-February 23, 2024

Madras Aquatic Center

1195 SE Kemper Way, Madras, OR

Get more reviews



4.5 ★★★★★ 250 reviews ⓘ

People often mention

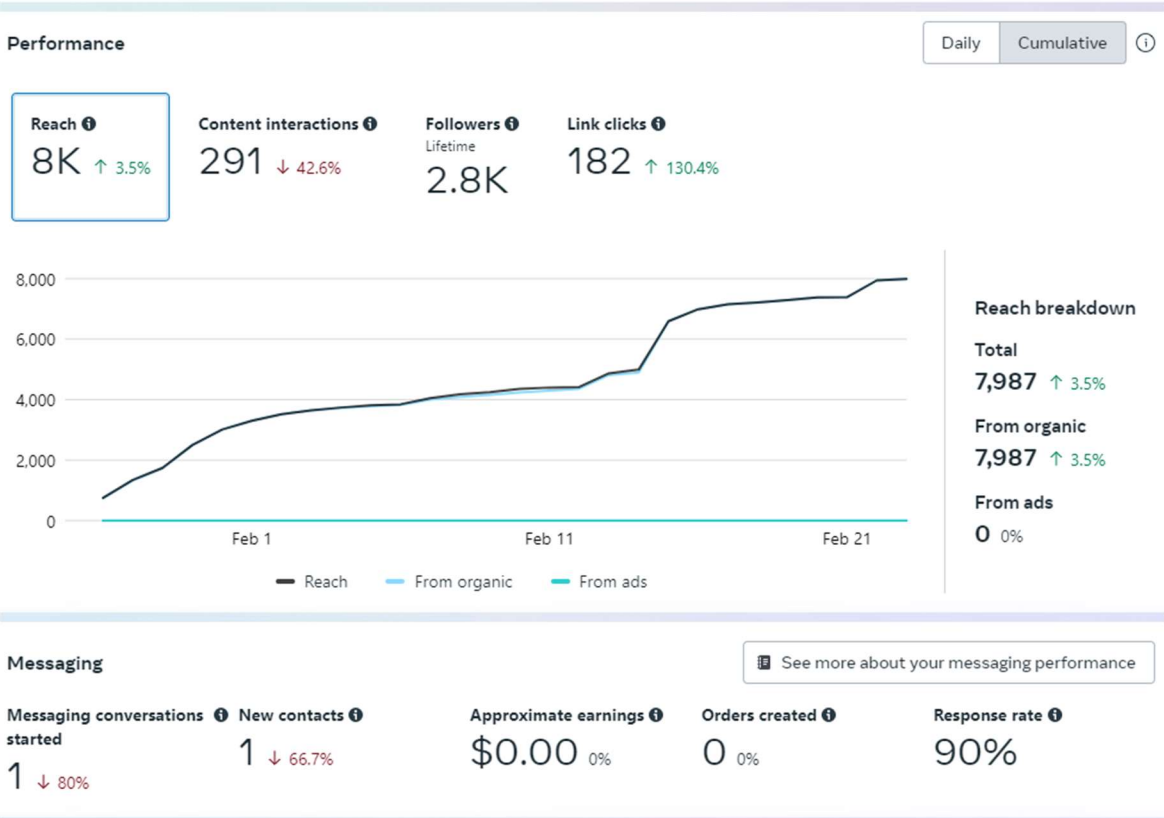
- All
- hot tub 10
- rope 10
- lifeguards 10
- swing 8
- +6

Sort by

- Most relevant
- Newest
- Highest
- Lowest

- 
Victor Pedroza
 Local Guide · 24 reviews
 ★★★★★ a week ago **NEW**
 Very polite staff, had a great time.
 Reply 1
- 
Ginger Gann
 3 reviews
 ★★★★★ a week ago **NEW**
 Reply

MACRD Facebook Insights – February 2024



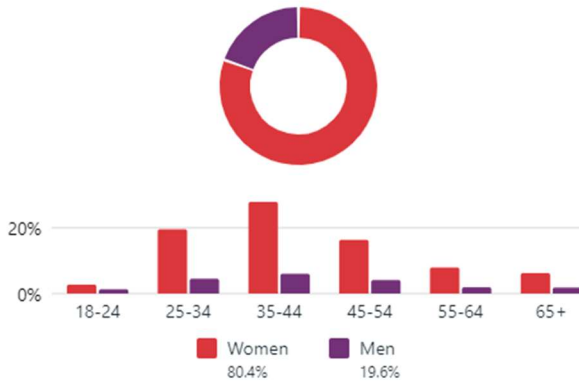
Facebook followers ⓘ

2,759

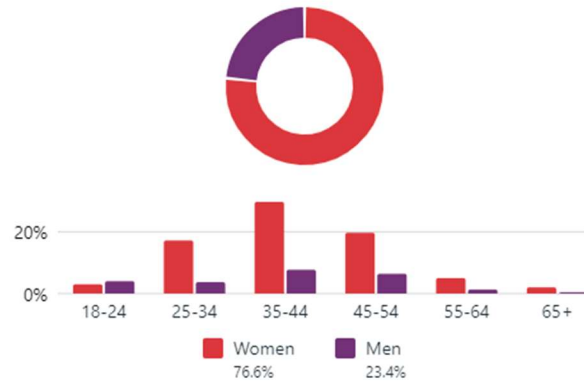
Instagram followers ⓘ

363

Age & gender ⓘ



Age & gender ⓘ



- Facebook followers increased by 37 & Instagram grew by 9 over last report period.

Benchmarking (according to Facebook Insights) – February 2024

Benchmarking

Facebook

Business comparison

Businesses to watch

Compare your performance against businesses in the Local Events category

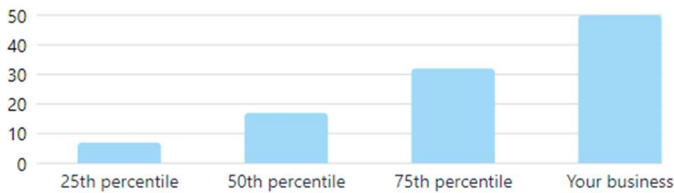
Results are based on businesses with similar organic 28-day reach in your category. [Edit category](#)

Published content ⓘ

50

Higher than others

How often your business published versus others in this category



Over the last 28 days, you typically published more posts and stories compared to other businesses in this category. Keep up the great work by scheduling content in advance.

Create post

Facebook followers ⓘ

2.8K

Similar to others

Typically: 2.6K

Follows ⓘ

24

Similar to others

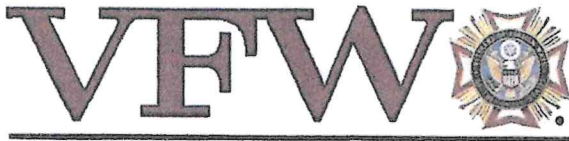
Typically: 25

Content interactions ⓘ

291

Similar to others

Typically: 445



MADRAS POST NO. 12141
380 SW 5th Street PMB 340
Madras, Oregon 97741-9348

January 25, 2024

Dear Business Proprietor,

The Madras Veterans of Foreign Wars (VFW) Post 12141 will again be presenting a "Welcome Home Veterans" spaghetti and chicken dinner. This year's event will be at a new location, the Mt. Jefferson Rifle Archery and Pistol Assoc (RAPA Building), 2209 NW Clackamas Drive, Madras, OR. The event will be held on March 30, 2024, with doors opening at 4:00PM.. Originally designated Welcome Home Vietnam Veterans Day, our event intends to welcome home ALL veterans, regardless of when or where they served.

The Madras VFW post uses this event as its major fund-raising event of the year. All funds generated go to support the Madras VFW post in its efforts to provide assistance to local veterans in need, as well as, funding for our middle school and high school scholarships and teacher recognition program. Our post also provides military honors at veteran's funerals, cleans a section our city trail and donates to other community projects.

We welcome any contribution you or your organization would be willing to donate to this effort. Your contribution will be specifically acknowledged at our dinner and in the local newspaper. We invite you, and the general public, to the spaghetti and chicken dinner to show your support for our military veterans who have, or are, serving this country.

We are a 501(c)(19) non-profit. Our IRS EIN number is 30-0838150. Should your organization require 501(c)(3) status, donations can be arranged via our parent organization, the VFW Foundation which is a 501(c)(3).

VFW Post 12141 and its Auxiliary sincerely thank you for your support!!



Michael Willaims
Commander
(541)912-1962

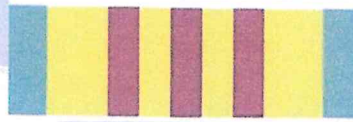
Richard Lohman
Quartermaster
(541)513-4689

NO ONE DOES MORE FOR VETERANS:

Madras VFW Post 12141

Presents

Welcome Home to All Veterans



Spaghetti & Chicken Dinner Catered by Black Bear Diner Everyone Welcome

LIVE AUCTION
and other
events

**SILENT
AUCTION**

**ALL veterans encouraged to attend!
This event is truly a welcome to ALL Our Veterans!**

When: Saturday, March 30th, 1600-1930 Hours
(That's 4:00-7:30PM Civilian time)
Meal Served at 5:00 PM

Where: Mt. Jefferson Rifle Archery & Pistol Assoc.
2209 NW Clackamas Drive
Madras, Oregon

Cost: \$10 donation suggested

Proceeds from this event will be used for (1) assistance to veterans in need, (2) scholarship awards to high school and middle school students from Madras, Metolius and Culver and (3) support of other community projects.

For more information please call
Leonard Hellwig @ (541) 777-1453 or Richard Lohman @ (541) 513-4689

ANNUAL REPORT FOR FISCAL YEAR ENDING JUNE 30, 2023

2022/2023

Madras Redevelopment Commission

This report fulfills the requirements prescribed in ORS 457.460, for the filing of an annual report detailing the financial activity of an urban renewal area established in Oregon.



Annual Report for Fiscal Year Ending June 30, 2023

MADRAS REDEVELOPMENT COMMISSION

1.0 URBAN RENEWAL DISTRICTS BACKGROUND

There are two urban renewal districts in Madras, the Commercial Urban Renewal District and the Housing Urban Renewal District. The Madras Redevelopment Commission operates on a biennial budget. The most current budget is for FYE 2022-2024.

1.1 Commercial Urban Renewal District

The Madras Urban Renewal Plan (Commercial) was adopted by the City Council of the City of Madras on August 13, 2002 via City Ordinance No. 700. This ordinance also established the Madras Urban Renewal District (“Commercial URD”) and the Madras Redevelopment Commission in order to enhance the downtown commercial corridor within Madras.

The purpose of the Madras Urban Renewal Plan (Commercial) is to:

1. Eliminate blighted condition within the downtown commercial corridor;
2. Reverse physical and economic decline;
3. Establish a maximum indebtedness of \$14 million;
4. Identify financing methods to eliminate blight and improve economic conditions.

In 2002, the Madras City Council passed Ordinance 709 which created the Madras Redevelopment Commission and transferred its urban renewal authority to the Madras Redevelopment Commission (“MRC”) to increase public involvement in the urban renewal program, pursuant to Oregon Revised Statutes (ORS) 457.055.

The Commercial URD lies primarily along the commercial corridor that extends from Lee Street in the north and Hall Street in the south. Property taxes are imposed on the increase in property values on the assessed value within the urban renewal district. The Commercial URD receives property taxes (tax increment) to fund projects consistent with the purpose of the Commercial URD’s Plans.

1.2 Housing Urban Renewal District

In December of 2018, the City of Madras completed a Housing Action Plan that identified housing needs for all housing types and income levels. The Housing Action Plan recommended specific actions to address these housing needs. One of the recommended actions was evaluating the opportunities for a new or expanded urban renewal area to support development of housing. The City completed a Feasibility Study in June of 2019. Later, on November 12, 2019 the City Council approved the Housing Urban Renewal District (Housing URD) Report and Plan, by and through Ordinance No. 9351. The HURD is estimated to last 30 years, resulting in 30 years of tax increment collections. The City estimates that 965 new housing units will be constructed within the Plan Area over the estimated 30-year time frame of the HURD. The maximum amount of indebtedness (amount of dollars spent for projects, programs and administration) that

may be issued for the Plan is \$39,100,000

The goals of the HURD Plan represent its basic intents and purposes. Accompanying the goals are objectives, which generally describe how the MRC intends to achieve each goal. The goals and objectives will be based on economic feasibility and at the discretion of the MRC.

A. Housing Development

To increase the supply of all housing types in the City of Madras.

Objectives:

1. Provide financial incentives for the development of housing in the City of Madras.
2. Provide infrastructure improvements to support the development of housing in Madras.

B. Infrastructure

To provide necessary infrastructure improvements to support housing development in the City of Madras.

Objectives:

1. Provide infrastructure improvements.
2. Assist in the financing of infrastructure improvements to be made by a developer/builder/property owner.
3. Assist in the provision of infrastructure improvements by providing other incentives to a developer/builder/property owner.

C. Public Safety

Coordinate with Jefferson County Fire District #1 to provide public safety in the urban renewal area.

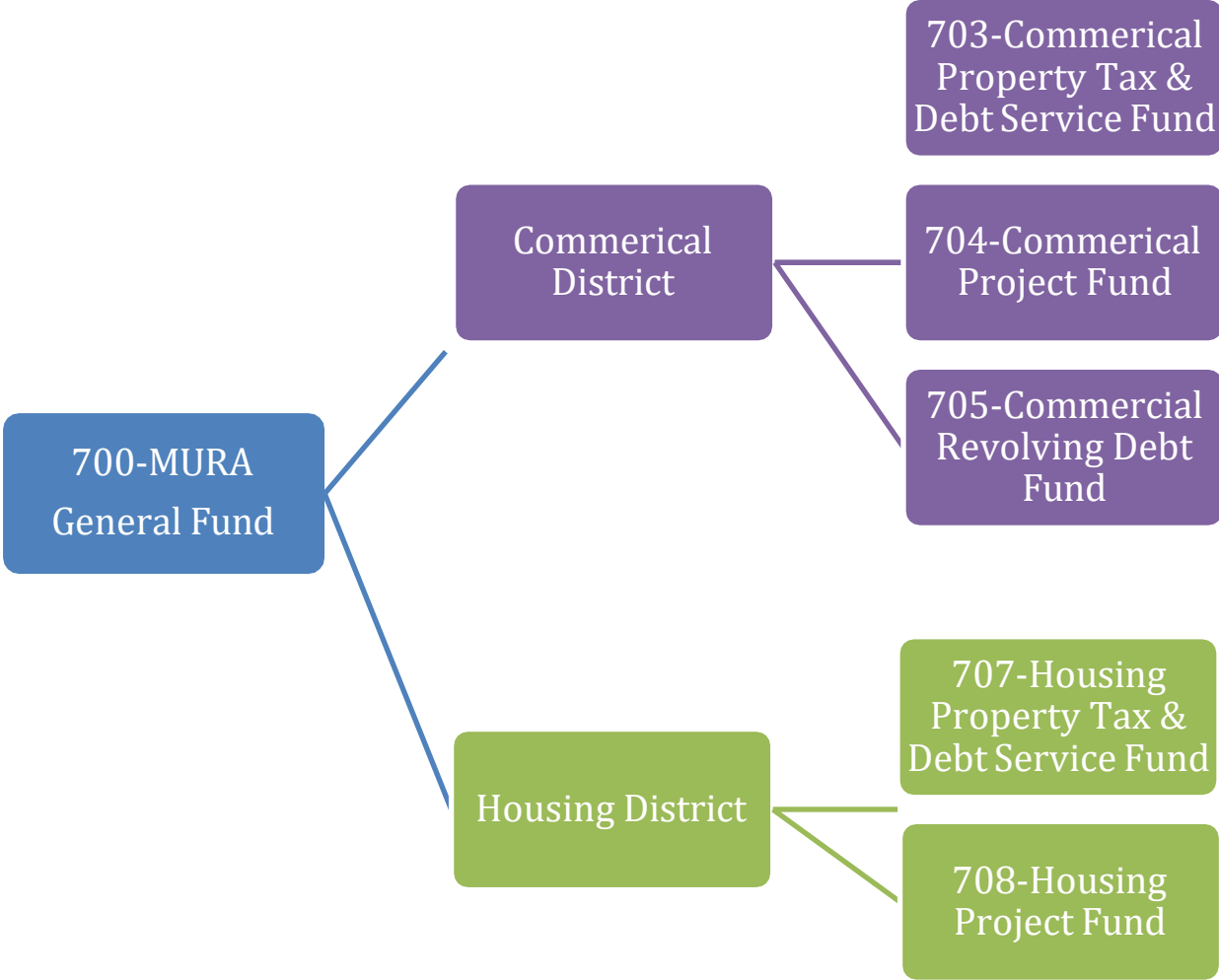
Objectives:

1. Provide funding for capital improvements to the Jefferson County Fire District #1.

ORS 457.460 requires urban renewal agencies to provide a summary of their finances for public information. Additional reporting for the Agency includes the adoption of its annual budget and is annual independent audit.

This report is on file with the City Recorder, City of Madras, 125 SW "E" Street, Madras, Oregon 97741. Notice of this report and its availability to all interested persons, including a summary of the information in 1(A)-(C) above, will be published in the Madras Pioneer. A full copy of the Madras Commercial Urban Renewal District Plan and the Housing Urban Renewal District can be found on the Madras website. <http://www.ci.madras.or.us>

MRC Fund Organization



2.0 FINANCIAL REPORTING

Pursuant to ORS 457.460, a detailed accounting of the financial activity related to urban renewal areas is required to be reported on an annual basis. The following financial information responds to the requirements of this statute. The financial audit for FY 2022/2023 is not completed. All information from that fiscal year is from the unaudited Revenues and Expenditure Comparison to Budget financial workbook. If the audited numbers are different from the numbers included in this Annual Report, we will make an update to the Annual Report.

2.1 General Fund

2.1.1 Previous Fiscal Year, FY 2022/2023

In FY 2022/2023, the Madras Redevelopment Commission General Fund received \$50,000 in transfers and \$832 in interest and expended \$23,186 in materials and service as shown in Tables 2 and 3 below.

Table 2. Money Received During FY 2022/2023

Revenue Category	Amount
General Fund	
Charges for Services Commercial Project Fund	25,000
Charges for Services Housing Project Fund	25,000
Interest	832
TOTAL:	\$50,832

Source: Madras Redevelopment Commission Revenues and Expenditures Comparison to Budget

Table 3. Money Expended During FY 2022/2023

Expenditure Category	Amount
General Fund	
Materials and Services	23,186
TOTAL:	\$23,186

Source: Madras Redevelopment Commission Revenues and Expenditures Comparison to Budget

2.1.2 Proposed Budget for Current Fiscal Year, FY 2022/2024

The Madras Redevelopment Commission operates on a biennial budget. The current budget is for FY 2022/2024 and is shown in Table 4 and Table 5 below.

Table 4. Budgeted Revenues FY 2022/2024

Revenue Category	Amount
General Fund	
Beginning Balance	64
Charges for Services Commercial Project Fund	40,000
Charges for Services Housing Project Fund	40,000
TOTAL:	80,064

Source: Madras Redevelopment Commission Biennial Budget FY 2022-24

Table 5. Budgeted Expenses FY 2022-2024

Expenditure Category	Amount
General Fund	
Materials and Services	80,064
TOTAL:	80,064

Source: Madras Redevelopment Commission Biennial Budget FY 2022-24

2.2 Commercial District

2.2.1 Previous Fiscal Year, FY 2022/2023

2.2.1.1 Commercial Urban Renewal District Money Received

In FY 2022/2023, the Commercial Urban Renewal District received \$746,927 in division of taxes.¹ The detailed earnings of the Commercial District can be seen in Table 6.

Table 6. Money Received During FY 2022/2023

Revenue Category	Amount
Commercial District (Property Tax and Debt Service)	
Division of Taxes Current and Prior	746,927
Interest Income	7,646
TOTAL:	\$754,573
Commercial District (Project Fund)	
Proceeds of Borrowing	480,000
Interest	372
TOTAL:	\$480,372
Commercial District (Program Income)	
Use of Money & Property	146,690
TOTAL:	\$146,690

Source: Madras Redevelopment Commission Revenues and Expenditures Comparison to Budget

2.2.1.2 Commercial Urban Renewal District Money Expended

In FY 2022/2023, the Commercial Urban Renewal District expenditures were \$1,237,461. The detailed expenditures of the Commercial District can be seen in Table 7.

Table 7. Money Expended During FY 2022/2023

Expenditure Category	Amount
Commercial District (Property Tax and Debt Service)	
Debt Service	654,722
TOTAL:	\$654,722
Commercial District (Project Fund)	
Materials and Services	79,969
Special Payments	442,301
TOTAL:	\$522,270
Commercial District (Program Income)	
Special Payments	60,469
TOTAL:	\$60,469

Source: Madras Redevelopment Commission Revenues and Expenditures Comparison to Budget

¹ Source: Madras Redevelopment Commission Revenues and Expenditures Comparison to Budget FYE 2023

Commercial District

2.2.2 Current Fiscal Year, FY 2023/2024

2.2.2.1 Commercial Urban Renewal District Estimated Revenues

The estimated tax revenues from the FY 2022/2024 adopted Commercial District biennial budget are \$1,544,986 as shown in Table 8 below.

2.2.2.2 Proposed Budget for Current Fiscal Year, FY 2022/2024

A compiled biennial budget listing the money to be received due to urban renewal is shown in Table 8 below for the revenues for the Commercial District. It covers FY 2022-2024.

Table 8. Budget FY 2022/2024 Urban Renewal Fund Commercial District

Budget Category (Revenues)	Amount
Commercial District (Property Tax and Debt Service Fund)	
Beginning Balance	252,935
Division of Taxes	1,544,986
TOTAL:	\$1,797,921
Commercial District (Project Fund)	
Beginning Balance	119,937
Shared Revenues	4,110,000
TOTAL:	\$4,229,937
Commercial District (Revolving Loan Fund)	
Beginning Balance	2,077
Charges for Services	1,800,000
Use of Money & Property	131,900
TOTAL:	\$1,933,977

Source: Madras Redevelopment Commission Biennial Budget FY 2022-24

A compiled biennial budget listing the money to be spent, and what projects/expenses the money will fund is shown in Table 9 below. It covers FY 2022-2024.

Table 9. Budget FY 2022/2024 Urban Renewal Fund Commercial District

Budget Category (Expenditures)	Amount
Commercial District (Property Tax and Debt Service)	
Debt Service	1,315,200
Contingency	482,721
TOTAL:	\$1,797,921
Commercial District (Project Fund)	
Materials and Services	158,500
Special Payments	3,870,180
Contingency	201,257
TOTAL:	\$4,229,937
Commercial District (Revolving Loan Fund)	
Special Payments	1,800,000
Contingency	133,977
TOTAL:	\$1,933,977

Source: Madras Redevelopment Commission Biennial Budget FY 2022-24

2.3 Housing Urban Renewal District

2.3.1 Previous Fiscal Year, FY 2022/2023

2.3.1.1 Housing Urban Renewal District Money Received

In FY 2022/2023, the Housing Urban Renewal District received \$188,296 in division of taxes and \$228 in interest. ² The detailed earnings of the Housing District can be seen in Table 10.

Table 10. Money Received During FY 2022/2023

Revenue Category	Amount
Housing District (Property Tax and Debt Service Fund)	
Division of Taxes Current and Prior	188,296
Interest	228
TOTAL:	\$188,524
Housing District (Project Fund)	
Line of Credit	212,000
Interest	97
TOTAL:	\$212,097

Source: Madras Redevelopment Commission Revenues and Expenditures Comparison to Budget

2.3.1.2 Housing Urban Renewal District Money Expended

In FY 2022/2023, the Housing Urban Renewal District expenditures were \$392,093 on urban renewal activities is shown in Table 11.

Table 11. Expenditures During FY 2022/2023

Expenditure Category	Amount
Housing District (Property Tax and Debt Service Fund)	
Debt Service	181,575
TOTAL:	\$181,575
Housing District (Project Fund)	
Materials and Services	60,869
Special Payments	149,650
TOTAL:	\$210,518

Source: Madras Redevelopment Commission Revenues and Expenditures Comparison to Budget

² Source: Madras Redevelopment Commission Revenues and Expenditures Comparison to Budget FYE 2023

Housing Urban Renewal District

2.3.2 Current Fiscal Year, FY 2023/2024

2.3.2.1 Estimated Revenues

The estimated tax revenues from the FY 2022/2024 adopted Housing District biennial budget are \$476,000 as shown in Table 12 below.

2.3.2.2 Proposed Budget for Current Fiscal Year, FY 2022/2024

A compiled biennial budget listing the money to be received due to urban renewal is shown in Table 12 below for the revenues for the Housing District revenues and Table 13 for the expenditures. It covers FY 2022-2024.

Table 12. Budget FY 2022/2024 Urban Renewal Fund Housing District Revenues

Budget Category (Revenues)	Amount
Housing District (Property Tax and Debt Service Fund)	
Beginning Balance	12,885
Division of Taxes	476,000
TOTAL:	\$488,885
Housing District (Project Fund)	
Beginning Balance	11,563
Shared Revenues (Line of Credit and City of Madras du jour)	750,000
TOTAL:	\$761,563

Source: Madras Redevelopment Commission Biennial Budget FY 2022-24

Table 13. Budget FY 2022/2024 Urban Renewal Fund Housing District Expenditures

Budget Category (Expenditures)	Amount
Housing District (Property Tax and Debt Service Fund)	
Debt Service	485,000
Contingency	3,885
TOTAL:	\$488,885
Housing District (Project Fund)	
Materials and Services	111,992
Special Payments	640,000
Contingency	9,571
TOTAL:	\$761,563

Source: Madras Redevelopment Commission Biennial Budget FY 2022-24

3.0 Impact on Taxing Districts

The revenues foregone by local taxing districts due to urban renewal in the two Madras urban renewal districts are shown in Table 14. This information is from Jefferson County Assessor records, Tables 4a and 4e.

Urban renewal agencies do not create an additional tax. Instead, during the Agency’s lifespan, overlapping taxing districts “forego” a portion of their permanent rate. Once the urban renewal area is terminated, the taxing jurisdictions receive the full permanent rate of taxes. The School District and Education Service District are funded through the State School Fund on a per pupil allocation. There is no *direct* impact of urban renewal on their funding. The State School Fund is funded through property tax allocations, but also through other state resources.

Table 14. Impact on Taxing Districts FY 2022/2023

Taxing Jurisdiction	Commercial District Impact	Housing District Impact	Total 2 Districts Impact	% of Permanent Rate Levy
Jefferson County	183,306	45,968	230,274	3.02%
City of Madras	212,114	54,243	266,357	12.68%
Jefferson County Fire & EMS District	60,887	15,573	76,460	6.17%
MAC Recreational District	12,842	3,273	40,016	3.06%
Jefferson County Library District	22,312	5,704	15,421	3.60%
Central Oregon CC	31,882	8,134	296,173	5.22%
Jefferson County ESD	12,296	3,125	16,115	5.11%
509J School District	235,764	60,409	28,016	3.54%
TOTAL:	\$771,403	\$197,429	\$968,832	

Source: FY 2022/2023 Sal 4a and 4e from Jefferson County Assessor

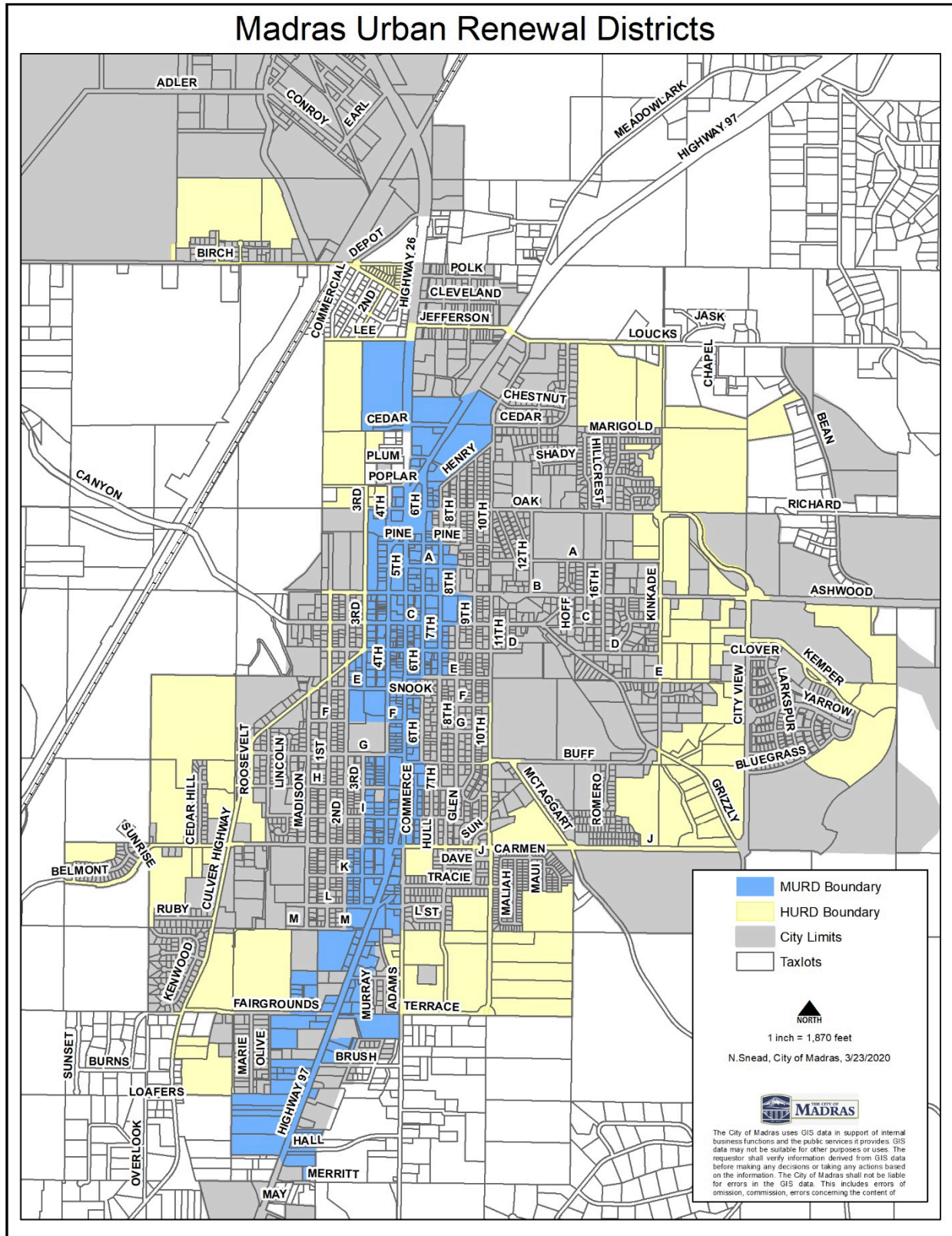
4.0 Maximum Indebtedness

The maximum indebtedness initially authorized for the Commercial URD was \$14,000,000. As of June 30, 2023, \$8,270,730 was used leaving \$5,729,270 available. The maximum indebtedness used for the Commercial URD in the fiscal year 2022/2023 was \$480,000.

The maximum indebtedness initially authorized for the Housing URD was \$39,100,000. As of June 30, 2023, \$891,000 was used leaving \$38,209,000 available. The maximum indebtedness used for the Housing URD in the fiscal year 2022/2023 was \$212,000.

These figures were updated as of January 31, 2024.

Figure 1. Madras Urban Renewal Area Boundaries



Madras Aquatic Center Recreation District

Balance Sheet with Prior Year Comparison

As of January 31, 2024

	Jan 31, 24	Jan 31, 23	\$ Change	% Change	
ASSETS					
Current Assets					
Checking/Savings					
General Fund Cash Assets:	1-00009 · Umpqua Bank Savings	76,980.23	13,501.28	63,478.95	470.2%
Jan 2023 \$301,642	1-00010 · Umpqua Bank Checking	47,029.43	2,280.09	44,749.34	1,962.6%
Jan 2024 \$333,826	1-00020 · JC Treasurer 714 - Perm tax	104,240.07	127,627.53	-23,387.46	-18.3%
DIFF: \$32,184	1-00030 · JC Treasurer 716 - LOL tax	105,576.90	158,232.65	-52,655.75	-33.3%
	1-00040 · ActiveNet Cash Tills	500.00	400.00	100.00	25.0%
	1-00050 · Petty Cash	50.00	50.00	0.00	0.0%
	2-00010 · JC Treasurer 713 Debt Fund	753,658.16	674,467.02	79,191.14	11.7%
	Total Checking/Savings	1,088,034.79	976,558.57	111,476.22	11.4%
	Accounts Receivable	460.00	3,604.00	-3,144.00	-87.2%
	Other Current Assets				
	1-12100 · Concessions/Merch Inventory	4,756.75	9,401.66	-4,644.91	-49.4%
	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	92,598.94	82,291.62	10,307.32	12.5%
	Total Current Assets	1,181,093.73	1,062,454.19	118,639.54	11.2%
	TOTAL ASSETS	1,181,093.73	1,062,454.19	118,639.54	11.2%
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
	Accounts Payable	33,155.63	10,589.47	22,566.16	213.1%
	Credit Cards	522.72	1,300.24	-777.52	-59.8%
	Other Current Liabilities				
	1-12550 · Active Liabilities				
	1-12551 · Gift Certificates	848.47	300.00	548.47	182.8%
	1-12552 · Rental Deposits	225.00	125.00	100.00	80.0%
	1-12553 · Punch Cards	10,280.00	9,512.00	768.00	8.1%
	1-12554 · Patron Account Credits	8,053.56	6,277.64	1,775.92	28.3%
	Total 1-12550 · Active Liabilities	19,407.03	16,214.64	3,192.39	19.7%
	1-12600 · Payroll Liabilities				
	1-12601 · Payroll	17,072.68	19,865.17	-2,792.49	-14.1%
	1-12602 · ER Payroll Taxes	6,783.49	8,502.40	-1,718.91	-20.2%
	1-12603 · EE deductions	677.18	421.04	256.14	60.8%
	1-12606 · Uncleared PR Check Owed	0.00	6.25	-6.25	-100.0%
	Total 1-12600 · Payroll Liabilities	24,533.35	28,794.86	-4,261.51	-14.8%
	1-12610 · Accrued Vacation	14,351.13	18,178.31	-3,827.18	-21.1%
	1-12700 · Defrd Prprty Taxes-GF	27,678.19	25,010.44	2,667.75	10.7%
	1-12800 · Deferred revenue	11,526.36	0.00	11,526.36	100.0%
	2-12730 · Defrd Prprty Taxes-DSF	27,637.94	24,730.93	2,907.01	11.8%
	Total Other Current Liabilities	125,134.00	112,929.18	12,204.82	10.8%
	Total Current Liabilities	158,812.35	124,818.89	33,993.46	27.2%
	Total Liabilities	158,812.35	124,818.89	33,993.46	27.2%
	Equity	1,022,281.38	937,635.30	84,646.08	9.0%
	TOTAL LIABILITIES & EQUITY	1,181,093.73	1,062,454.19	118,639.54	11.2%

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

02/14/24

Accrual Basis

January 2024

Ordinary Income/Expense	Jan 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	2,277.94	2,500.00	91.1%	
1-10200 · Current LOL tax 716	3,531.82	3,500.00	100.9%	
1-10300 · Prior year permanent tax 714	471.05	250.00	188.4%	Last yr's low collections may be reason for this
1-10400 · Prior year LOL tax 716	709.54	557.00	127.4%	
Total 1-10000 · Property Taxes	6,990.35	6,807.00	102.7%	
1-40000 · Programs and Services Revenues				
1-41000 · MAC Memberships				
1-41100 · Annual and Monthly				
1-41101 · Patron Purchased	3,125.86			
1-41102 · Silver&Fit / Active&Fit	388.00			
1-41103 · Fitness Rx Provider Referrals	30.00			Huge growth in monthly and annual
1-41100 · Annual and Monthly - Other	0.00	1,500.00	0.0%	
Total 1-41100 · Annual and Monthly	3,543.86	1,500.00	236.3%	
1-41200 · Punch Cards				
1-41201 · Patron Purchased	894.40			
1-55992 · Punch cards-Period end	112.00			
1-41200 · Punch Cards - Other	0.00	1,500.00	0.0%	
Total 1-41200 · Punch Cards	1,006.40	1,500.00	67.1%	
Total 1-41000 · MAC Memberships	4,550.26	3,000.00	151.7%	
1-42000 · Partner Programs	0.00	3,000.00	0.0%	
1-43000 · Facility Revenues				
1-43001 · Merchandise Sales	116.00	500.00	23.2%	Allocating swim team MHS rental monthly instead of at the end of the season this year
1-43002 · Concession Sales	475.00	1,000.00	47.5%	
1-43003 · Room/Facility Rentals	11,949.50	3,000.00	398.3%	
1-43004 · Locker rentals	10.00	50.00	20.0%	
1-43005 · Towel rentals	18.00	50.00	36.0%	
1-43006 · Facility deposits-not refunded	25.00	0.00	100.0%	
1-55991 · Inventory-Period end	1,104.99			
Total 1-43000 · Facility Revenues	13,698.49	4,600.00	297.8%	
1-45000 · User and Registration Revenue				
1-45020 · Aquatics Programs				
1-45001 · Daily Admissions	1,784.00	4,750.00	37.6%	Snow-related
1-45002 · Group Swim lessons	1,487.00	2,000.00	74.4%	
1-45007 · ARC Certification Classes	142.00	0.00	100.0%	
1-45011 · Fitness Classes	18.00	550.00	3.3%	Change in membership benefits-may have lead to increase in memberships
1-45012 · Lap Swimming	0.00	0.00	0.0%	
1-45019 · Private Swim Lessons	180.00	1,200.00	15.0%	
1-45021 · Contracted Swim Lessons	0.00	1,500.00	0.0%	
Total 1-45020 · Aquatics Programs	3,611.00	10,000.00	36.1%	
1-45060 · Land-Based Programs				
1-45003 · Youth Flag Football	958.00	1,000.00	95.8%	Revenue came in earlier than last year for basketball
1-45004 · Youth Tackle Football	0.00	0.00	0.0%	
1-45005 · Youth Soccer	0.00	0.00	0.0%	
1-45006 · Youth Basketball	234.00	3,000.00	7.8%	
1-45008 · Pickleball	136.00	250.00	54.4%	
1-45009 · Open Gym Drop-In	0.00	250.00	0.0%	
1-45010 · Club Volleyball	-100.00	0.00	100.0%	
1-45013 · Junior Golf	0.00	0.00	0.0%	
1-45014 · Youth Camps	510.50	1,000.00	51.1%	
1-45016 · Adult Enrichment Classes	0.00	0.00	0.0%	
1-45022 · Toddler Programs	138.00			
Total 1-45060 · Land-Based Programs	1,876.50	5,500.00	34.1%	

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

	Jan 24	Budget	% of Budget
1-45070 · Special MAC Events	0.00	150.00	0.0%
1-55993 · Patron Acct Credit-Period end	307.14		
Total 1-45000 · User and Registration Revenue	5,794.64	15,650.00	37.0%
Total 1-40000 · Programs and Services Revenues	24,043.39	26,250.00	91.6%
1-50000 · Grants, Donations, and Misc			
1-51000 · Grants	0.00	0.00	0.0%
1-52000 · Donations and Fundraising			
1-52100 · Donations			
1-52106 · Gumball proceeds	16.80		
1-52100 · Donations - Other	0.00	0.00	0.0%
Total 1-52100 · Donations	16.80	0.00	100.0%
1-52200 · Sponsorships and Advertisements			
1-52201 · Rec Program Underwriting	0.00	3,000.00	0.0%
1-52202 · Rec Guide Advertising	0.00	0.00	0.0%
1-52203 · Scoreboard Advertising	1,550.00	1,000.00	155.0%
Total 1-52200 · Sponsorships and Advertisements	1,550.00	4,000.00	38.8%
Total 1-52000 · Donations and Fundraising	1,566.80	4,000.00	39.2%
1-54000 · Interest	960.42	250.00	384.2%
1-55000 · Miscellaneous	0.00	62.50	0.0%
Total 1-50000 · Grants, Donations, and Misc	2,527.22	4,312.50	58.6%
1-55103 · Transfer from MRF to GF	0.00	0.00	0.0%
Total Income	33,560.96	37,369.50	89.8%
Gross Profit	33,560.96	37,369.50	89.8%
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	17,172.59	17,503.00	98.1%
1-61130 · Associated payroll expenses	3,228.11	2,372.07	136.1%
1-61140 · Employee Benefits	3,132.82	2,253.00	139.1%
1-61150 · Retirement	1,010.03	935.50	108.0%
1-61360 · Workers compensation	0.00	0.00	0.0%
Total 1-61000 · Program Personnel	39,227.43	37,743.57	103.9%
1-62000 · Facilities Personnel			
1-62100 · Madras Aquatic Center			
1-62110 · Regular Staff Salaries	1,645.62	2,300.00	71.5%
1-62130 · Associated payroll expenses	166.60	110.00	151.5%
1-62140 · Employee Benefits	0.00	0.00	0.0%
1-62150 · Retirement	26.14	63.00	41.5%
Total 1-62100 · Madras Aquatic Center	1,838.36	2,473.00	74.3%
Total 1-62000 · Facilities Personnel	1,838.36	2,473.00	74.3%
1-63000 · Administration			
1-63110 · Regular Staff Salaries	9,493.22	11,727.28	80.9%
1-63120 · Seasonal Staff Salaries	662.44	2,000.00	33.1%

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

	Jan 24	Budget	% of Budget	
1-63130 · Associated payroll expenses	1,026.05	1,385.00	74.1%	
1-63140 · Employee Benefits	414.80	362.00	114.6%	
1-63150 · Retirement	14.00	50.00	28.0%	
1-63160 · Workers Compensation	0.00	0.00	0.0%	
Total 1-63000 · Administration	11,610.51	15,524.28	74.8%	
1-69000 · Balance Sheet Adjustment				
1-69100 · Accrued Vacat Liab-Period end	1,188.07			
Total 1-69000 · Balance Sheet Adjustment	1,188.07			
Total 1-60000 · PERSONNEL SERVICES	53,864.37	55,740.85	96.6%	
1-70000 · MATERIALS AND SERVICES				
1-71000 · Program Expenses				
1-71001 · Advertising	140.00	300.00	46.7%	
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	750.00	900.00	83.3%	
1-71007 · Postage	0.00	0.00	0.0%	
1-71008 · Pre-employment screening				
1-71009 · Background checks	287.00	0.00	100.0%	
1-71010 · Drug screening	35.00	0.00	100.0%	
Total 1-71008 · Pre-employment screening	322.00	0.00	100.0%	
1-71011 · Professional development	0.00	0.00	0.0%	
1-71012 · Supplies	2,340.99	3,000.00	78.0%	
1-71013 · Travel reimbursement	153.88	125.00	123.1%	
1-71014 · Uniforms	408.96	500.00	81.8%	
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	125.00	0.00	100.0%	
1-71051 · Recreation rental fees	0.00	230.00	0.0%	
Total 1-71000 · Program Expenses	4,540.83	5,355.00	84.8%	
1-72000 · Facilities Expenses				
1-72001 · Madras Aquatic Center				
1-72002 · Contractual services	734.58	800.00	91.8%	
1-72003 · Cell phone stipend	50.00	150.00	33.3%	
1-72004 · Equipment	0.00	0.00	0.0%	
1-72006 · Licenses, dues & subscriptions	0.00	950.00	0.0%	
1-72007 · Postage	0.00	0.00	0.0%	
1-72008 · Pre-employment screening	0.00	0.00	0.0%	
1-72011 · Professional development	180.00	0.00	100.0%	
1-72012 · Supplies	75.23	500.00	15.0%	
1-72013 · Travel reimbursement	0.00	0.00	0.0%	
1-72014 · Uniforms	0.00	0.00	0.0%	
1-72015 · Repairs and maintenance	6,058.11	1,500.00	403.9%	Unbudgeted: Replaced 3 CO2 feeders and diagnose HVAC issues
1-72018 · Leases and rentals	0.00	0.00	0.0%	
1-72019 · Pool Chemicals	2,130.71	0.00	100.0%	
1-72020 · Utilities				
1-72021 · Electricity	6,399.66	5,500.00	116.4%	
1-72022 · Garbage	211.60	250.00	84.6%	
1-72023 · Natural gas	19,023.99	10,000.00	190.2%	Dec & Jan
1-72024 · Sewer	1,867.95	1,166.00	160.2%	
1-72025 · Telecommunications	569.31	583.00	97.7%	
1-72026 · Water	292.27	750.00	39.0%	
1-72028 · NORCO	961.53	866.00	111.0%	

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

	Jan 24	Budget	% of Budget	
Total 1-72020 · Utilities	29,326.31	19,115.00	153.4%	
1-72027 · Safety expenses	77.69	0.00	100.0%	
1-72030 · MAC Sales Supplies				
1-72031 · Concessions	32.17	1,000.00	3.2%	
1-72032 · Lockers	0.00	0.00	0.0%	
1-72033 · Merchandise	826.71	0.00	100.0%	
Total 1-72030 · MAC Sales Supplies	858.88	1,000.00	85.9%	
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	39,491.51	24,015.00	164.4%	
Total 1-72000 · Facilities Expenses	39,491.51	24,015.00	164.4%	
1-73000 · Administration Expenses				
1-73001 · Advertising	195.67	300.00	65.2%	Unbudgeted: Advice from bond counsel on dissolution
1-73002 · Contractual services	4,261.15	3,580.00	119.0%	
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	486.12	500.00	97.2%	
1-73006 · Licenses, dues & subscriptions	3,708.67	4,000.00	92.7%	
1-73007 · Postage	0.00	0.00	0.0%	
1-73008 · Pre-employment screening	0.00	0.00	0.0%	
1-73011 · Professional development	0.00	0.00	0.0%	
1-73012 · Supplies	510.49	600.00	85.1%	
1-73013 · Travel reimbursement	0.00	50.00	0.0%	Unbudgeted: Legal work on dissolution / formation
1-73014 · Uniforms	0.00	0.00	0.0%	
1-73015 · Liability insurance	35,910.00	37,500.00	95.8%	
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	0.00	0.00	0.0%	
1-73019 · Legal services	7,160.00	1,250.00	572.8%	
1-73020 · Merchant fees	449.64	500.00	89.9%	
1-73021 · Technology expenses	1,806.41	3,000.00	60.2%	
1-73027 · Safety expenses	0.00	0.00	0.0%	
Total 1-73000 · Administration Expenses	54,588.15	51,380.00	106.2%	
Total 1-70000 · MATERIALS AND SERVICES	98,620.49	80,750.00	122.1%	
1-80000 · CAPITAL OUTLAY	0.00	0.00	0.0%	
1-90000 · DEBT SERVICES				
1-91000 · Principal payments	15,606.38	15,606.38	100.0%	
1-92000 · Interest payments	2,859.09	2,859.38	100.0%	
Total 1-90000 · DEBT SERVICES	18,465.47	18,465.76	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	170,950.33	154,956.61	110.3%	
Net Ordinary Income	-137,389.37	-117,587.11	116.8%	
Other Income/Expense				
Other Income				
2-00001 · Beginning Fund Balance-DSF	0.00	0.00	0.0%	
2-10000 · Property Taxes-Debt Fund				
2-10100 · Current property tax 713	5,496.33	8,000.00	68.7%	
2-10200 · Prior year property tax 713	1,169.76	500.00	234.0%	
Total 2-10000 · Property Taxes-Debt Fund	6,666.09	8,500.00	78.4%	
2-54000 · Interest	2,212.98	250.00	885.2%	

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

	<u>Jan 24</u>	<u>Budget</u>	<u>% of Budget</u>
3-00001 · Beginning Fund Balance-MRF	0.00	0.00	0.0%
3-55100 · Transfer to MRF from GF	0.00	0.00	0.0%
Total Other Income	8,879.07	8,750.00	101.5%
Other Expense	0.00	0.00	0.0%
Net Other Income	8,879.07	8,750.00	101.5%
Net Income	<u><u>-128,510.30</u></u>	<u><u>-108,837.11</u></u>	<u><u>118.1%</u></u>

Madras Aquatic Center Recreation District Profit & Loss Prev Year Comparison

July 2023 through January 2024

	Jul '23 - Jan 24	Jul '22 - Jan 23	\$ Change	% Change
Ordinary Income/Expense				
Income				
1-09998 · Beginning Fund Balance-GF	44,577.00	119,190.00	-74,613.00	-62.6%
1-10000 · Property Taxes	803,899.93	681,030.34	122,869.59	18.0%
1-20000 · Intergovernmental revenue	0.00	15,000.00	-15,000.00	-100.0%
1-40000 · Programs and Services Revenues				
1-41000 · MAC Memberships	30,121.69	16,650.51	13,471.18	80.9%
1-42000 · Partner Programs	13,870.00	13,220.00	650.00	4.9%
1-43000 · Facility Revenues	33,673.50	24,643.62	9,029.88	36.6%
1-45000 · User and Registration Revenue				
1-45020 · Aquatics Programs	68,411.39	73,066.04	-4,654.65	-6.4%
1-45060 · Land-Based Programs	55,550.01	55,530.59	19.42	0.0%
1-45070 · Special MAC Events	884.00	0.00	884.00	100.0%
1-55993 · Patron Acct Credit-Period end	2,404.44	513.60	1,890.84	368.2%
Total 1-45000 · User and Registration Revenue	127,249.84	129,110.23	-1,860.39	-1.4%
Total 1-40000 · Programs and Services Revenues	204,915.03	183,624.36	21,290.67	11.6%
1-50000 · Grants, Donations, and Misc				
1-51000 · Grants	7,406.00	116,497.57	-109,091.57	-93.6%
1-52000 · Donations and Fundraising	40,931.86	9,586.73	31,345.13	327.0%
1-54000 · Interest	2,942.21	1,500.08	1,442.13	96.1%
1-55000 · Miscellaneous	67,112.80	4,308.94	62,803.86	1,457.5%
Total 1-50000 · Grants, Donations, and Misc	118,392.87	131,893.32	-13,500.45	-10.2%
Total Income	1,171,784.83	1,130,738.02	41,046.81	3.6%
Gross Profit	1,171,784.83	1,130,738.02	41,046.81	3.6%
Expense				
1-60000 · PERSONNEL SERVICES				
1-61000 · Program Personnel	276,325.95	247,118.22	29,207.73	11.8%
1-62000 · Facilities Personnel	50,960.26	60,166.89	-9,206.63	-15.3%
1-63000 · Administration	102,455.31	147,978.07	-45,522.76	-30.8%
1-69000 · Balance Sheet Adjustment	5,125.32	3,340.36	1,784.96	53.4%
Total 1-60000 · PERSONNEL SERVICES	434,866.84	458,603.54	-23,736.70	-5.2%
1-70000 · MATERIALS AND SERVICES				
1-71000 · Program Expenses	46,064.64	53,879.52	-7,814.88	-14.5%
1-72000 · Facilities Expenses	169,015.89	188,132.01	-19,116.12	-10.2%
1-73000 · Administration Expenses	142,108.28	110,978.97	31,129.31	28.1%
Total 1-70000 · MATERIALS AND SERVICES	357,188.81	352,990.50	4,198.31	1.2%
1-80000 · CAPITAL OUTLAY	88,251.89	25,445.75	62,806.14	246.8%
1-90000 · DEBT SERVICES				
1-91000 · Principal payments	30,936.67	29,851.77	1,084.90	3.6%
1-92000 · Interest payments	10,494.27	10,079.17	415.10	4.1%
Total 1-90000 · DEBT SERVICES	41,430.94	39,930.94	1,500.00	3.8%
Total Expense	921,738.48	876,970.73	44,767.75	5.1%
Net Ordinary Income	250,046.35	253,767.29	-3,720.94	-1.5%
Other Income/Expense	772,229.33	683,865.71	88,363.62	12.9%
Net Income	1,022,275.68	937,633.00	84,642.68	9.0%

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

Wednesday, January 24, 2024 at 6:00pm

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



Board members present:

Chair Deanna Seibold and Board member Jillisa Suppah were present in person.
Secretary/Treasurer Jean McCloskey was present via zoom.
Vice Chair Lindsay Foster-Drago entered at 6:09pm in person.
Board member Jinnell Lewis was absent.

Staff Members present:

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

Visitors:

None.

WORK SESSION, 6:00pm

1. Chair Seibold convened the work session at 6:06pm.
2. Mid-year FY2023-24 budget review
 - a. Discuss options for program and services reductions

Executive director Snead reviewed the materials from the board packet, including the mid-year financials, final JASON cash flow analysis, and gave a broad overview of the program-specific wrap ups. She reviewed the scenarios provided for operations should the May 2024 ballot measures fail and pass.

Chair Seibold asked what the impact is of reducing MAC hours on recruitment and retention of high school-aged lifeguard staff. Executive director Snead shared that seasonal hours would be significantly reduced with the reduction of hours, and most hours would be assigned to full and part-time regular staff.

Executive director Snead shared that budget assumptions would be brought back to the Board at the February work session that will provide direction for FY2024-25 budget development based on the May 2024 ballot measures failing or passing.

3. Discuss proposed executive director annual performance evaluation process & timeline

Chair Seibold reviewed the timeline and process included the board packet, as well as the evaluation form and 360-degree survey. She noted that the board evaluation form was updated to mirror the staff evaluation form. She noted that two board members compiled the evaluation together last year, and she asked if the Vice Chair wanted to do it with her this year. Vice Chair Foster-Drago indicated that she would like to assist the Board Chair with the process this year.

Executive director Snead mentioned that the list of critical partners to invite to survey. She noted that the board could add/remove anyone listed. Last year the staff had the opportunity to participate via a QR code, and budget committee and partners all participated. She noted that Shawna will manage the survey monkey process with Deanna.

Board member Suppah asked who at the school district responded, and Executive director Snead said she thought the Superintendent was the district contact last year.

Board Chair Seibold thought the Board of County Commissioners should be included, as well as Jeff Rassmussen, given the recent partnering opportunities we have had with them. There was consensus on the board.

Executive director Snead said they could also encourage patrons to respond as well. Board members liked the idea and there was consensus to add them the survey as a category and invite them to participate.

4. Standing and timely updates

a. Capital improvements and other maintenance projects

i. Domestic water heater update

b. Update on dissolution and new district formation process

i. Update on securing a loan/loans to pay the bond off one-year early in May 2024 and a tax anticipation loan to fund the new district July 1-November 2024.

ii. Discuss adding two special meetings in February 2024, including:

1. February 8, 2024 to consider the dissolution plan and required finding of facts

2. February 19, 2024 to consider a resolution calling election on dissolution contingent upon new district formation

Executive director Snead shared that staff is holding off as long as possible on replacing the domestic water heater to save money as long as possible.

Executive director Snead shared that the Jefferson County Commission approved a loan agreement for up to \$1M this morning in a unanimous vote. It is the same agreement the board has approved before for our annual tax anticipation loan with added language about the district dissolving and transferring the loan to the new district.

Chair Seibold said that County feedback was incredibly positive, and they were very supportive. Executive director Snead also noted that the loan includes 6% interest rate, totaling up to \$120,000 in interest.

Executive director Snead also noted the two special meetings in February that needed to be scheduled for February 8 and February 19. The dates have been set based on statutorily required timelines. The board discussed it and decided to set the February 8 meeting for 8:00am and the February 19 meeting for 12:30pm.

Board Secretary/Treasurer McCloskey asked to clarify the special meeting schedule for the Jefferson County Board of Commissioners. Executive director Snead noted that they have a scheduled special meeting on Friday, February 9 at 8:15am and then will also have another special meeting to call the election for the formation of the new district.

Executive director Snead shared that the St. Charles Health System has signed on as a referring provider to our newly designed Fitness RX program. They awarded \$12,000 for this year and, like a grant, we will draw this down monthly by up to 33 patients a month that they refer for patient memberships. When folks come out of that program and their referral is not renewed, they are eligible for a 50% scholarship toward an annual membership.

Board Chair Seibold adjourned the work session at 6:42pm.

BUSINESS MEETING, approximately 7:30 PM

(immediately following the work session)

1. Board Chair Seibold convened the business meeting at 7:45pm. Roll Call: *Chair Deanna Seibold, Vice Chair Lindsay Foster-Drago, and Board member Jillisa Suppah were present in person. Secretary/Treasurer*

Jean McCloskey was present via zoom, Vice Chair Lindsay Foster-Drago were present in person. Board member Jinnell Lewis was absent.

2. Pledge of Allegiance
3. Land Acknowledgement
4. Adoption of the Agenda

Secretary/Treasurer McCloskey moved to approve the agenda as presented. Vice Chair Foster-Drago 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. December 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. Secretary/Treasurer McCloskey reviewed the month end packet and did not have any questions or concerns.

8. Consider approval of the consent agenda:
 - a. Acknowledge receipt of December 2023 financials
 - b. Approve Board work session and business meeting minutes, December 27, 2023
 - c. Approve Board special meeting minutes, January 4, 2024
 - d. Approve Board special meeting minutes, January 8, 2024
 - e. Approve Board special meeting minutes, January 10, 2024

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

9. Consider approval of resolution #2024-07, designating the FY2024-25 budget officer and recognizing budget committee membership

Executive director Snead reviewed the resolution as the regular budget-related resolution the board adopts annually, including assigning the executive director as the budget officer and recognizing the budget committee membership.

Secretary/Treasurer McCloskey moved to approve resolution #2024-07, designating the FY2024-25 budget officer and recognizing budget committee membership. Vice Chair Foster-Drago seconded. Motion passed 4-0.

10. Consider approving the proposed process and timeline for the annual executive director evaluation and appointing a subcommittee of the board to coordinate the process

Vice Chair Foster-Drago moved to the proposed process and timeline for the annual executive director evaluation as amended in the work session, including the Board Chair and Vice Chair collaborating on the summary. Board member Suppah seconded. Motion passed 4-0.

11. Consider approval of a proposed loan agreement with Jefferson County

Executive director Snead said that approving the agreement does not mean the district is automatically taking out a \$1M loan. If the May 2024 ballot measures fail, the district will still need a tax anticipation loan over the summer of up to \$250,000. If the May 2024 ballot measures pass, this loan includes paying off the existing bond of \$790,400 and using the remaining funds for a 2024 summer tax anticipation loan.

Secretary/Treasurer McCloskey moved to approve the loan agreement with Jefferson County. Board member Suppah seconded. Motion passed 4-0.

12. Executive director report

Director Snead reviewed the report included in the board packet.

13. Board member highlights

Board member Suppah said that her highlight was attending the board meeting in person today, and seeing everyone.

Vice Chair Foster-Drago said she was really proud of the team, including the board, staff and community partners who have stepped up during this effort to get measures on the May 2024 ballot. She is really proud to be a part of this group.

Chair Seibold said that this has been a lot of work, extra meetings and conversations, but so many people have jumped to help us move this forward, and is supportive of the effort and what the board is trying to do. It has felt really good and been a great learning experience so far.

Secretary/Treasurer McCloskey said that other board members have stolen her thunder. She also noted that Courtney deserved a pat on the back for the organization and planning that has gone into this effort to get us to this point. She is excited that we are moving in the right direction for the organization and the community.

15. Adjourn

Board Chair Seibold adjourned the business meeting at 7:10pm.

Respectfully submitted, _____
Courtney Snead, Executive Director Date

Deanna Seibold, Board Chair Date

Board of Directors Special Meeting

Thursday, February 8, 2024 at 8:00am

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



Board members present:

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

Staff Members present:

Courtney Snead, Executive Director, attended in person.

Visitors:

None

1. Chair Seibold convened the special meeting at 8:03am.
2. Consider approving resolution 2024-08, adopting findings of fact and a plan for district dissolution and liquidation.

Executive director Snead walked the board through the proposed resolution.

Board member Lewis moved to approve resolution 2024-08, adopting findings of fact and a plan for district dissolution and liquidation. Vice Chair Foster-Drago seconded. The motion passed 5-0.

3. Adjourn

Board Chair Seibold adjourned the business meeting at 8:06am.

Respectfully submitted, _____
Courtney Snead, Executive Director Date

Deanna Seibold, Board Chair Date

Board of Directors Special Meeting

Monday, February 19, 2024 at 12:30pm

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, Board member Jinnell Lewis and Board member Jillisa Suppah joined via zoom.

Staff Members present:

Courtney Snead, Executive Director, attended via zoom. Payton Kryla, Programs Supervisor, attended in person.

Visitors:

None

1. Chair Seibold convened the special meeting at 12:37pm.
2. Consider approving resolution 2024-09, a resolution of the Madras Aquatic Center Recreation District approving referral to district's electors the question of dissolving the district.

Executive director Snead walked the board through the proposed resolution.

Secretary/Treasurer McCloskey moved to approve resolution 2024-09, a resolution of the Madras Aquatic Center Recreation District approving referral to district's electors the question of dissolving the district. Board member Lewis seconded. The motion passed 5-0.

3. Adjourn

Board Chair Seibold adjourned the business meeting at 12:39pm.

Respectfully submitted, _____
Courtney Snead, Executive Director Date _____

Deanna Seibold, Board Chair

Date



MAC Recreation District

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Executive Director Report February 28, 2023

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

- Annual goal setting for staff as a part of the evaluation process

SDAO Annual Conference, February 8-11, 2024 in Seaside, Oregon

- The conference was great; there were 30 park and recreation district professionals, board members at the park and recreation caucus meeting (largest in recent memory) with great conversations about aquatics management, election plans, and succession planning.
- My six key take-aways:
 1. As ballot measures are pursued for special districts, it is critical to find “trusted messengers” from all the different stakeholder groups in the communities served to help connect with their social circles with messaging. Define key messages based on ‘intentional conversations’: who is going to care about and/or benefit. Offer listening sessions, open houses with facility tours, and do as much information sharing on social media as possible. – Praxis consulting group
 2. “Performance management should be used as an ongoing, continuous process of growth and improvement to align optimal performance with organizational strategic goals”. – Spencer Rockwell, SDAO
 3. Top 4 ways to improve performance management:
 - Consistency
 - Be mindful of emotional responses
 - Don't let issues linger so you get behind the curve
 - Set expectations & follow-up on them; do not avoid accountability
 4. Short legislative session updates:
 - SB1576, recreational immunity
 - SB4082, summer/after-school programs funding
 5. Updates to ORS Chapter 192, public meetings, places the responsibility of oversight with the Oregon Government Ethics Commission.
 - All elected officials are required to complete an approved training on public meetings law
 - The new required public meetings law training is still in development and will most likely be released in the Spring 2024



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- Boards will most likely need to adopt a new policy outlining statutory requirements for responding to complaints of alleged public meeting law violations.
 - My favorite quote of the conference was shared during this session: “Three may keep a secret if two of them are dead”, Benjamin Franklin. Offered in the context of public meeting law violations of a five-member elected board.
6. Planning to reach out to the Jefferson County Emergency Manager (sometime this summer/fall 2024) to explore designing/implementing a multi-agency table-top or limited exercise that may include Fire/EMS, 911-dispatch, the MAC, and perhaps 509J school district.

SDAO Risk Management Visit

SDAO’s central Oregon risk management consultant visited the MAC on January 3, 2024 and provided us with a summary report with areas in which we could improve (attached). Staff has since corrected the identified areas and responded to the risk management review report, so SDAO is aware that we have implemented the identified recommendations.

Administrative and Finance updates related to dissolution/reformation

- Staff has been working through administrative questions regarding district dissolution/reformation, in the event that the ballot measures pass or fail in May 2024. We are in the process of or will soon be working through questions with Sensiba (auditor), Oregon Department of Revenue (local budget law), Jefferson County (LGIP tax accounts), SDIS (liability insurance), HR Answers (layoff/hiring related questions), SAIF (workers compensation), ADP (payroll taxes), Pacific Source and The Standard (health, dental, and life insurers), Corbridge Financial (retirement), and service providers with whom we have contracts.

Programming enrollment updates

- Youth basketball wraps up on Saturday, March 2. The season was extended two weeks due to significant impacts from inclement weather. Kudos and thank you to all of the families participating, and especially to our volunteer coaches, for sticking it out for the 6-week turned 8-week season! Also, a huge thanks to 509J school district for accommodating the extended season.
- Club Volleyball wraps up in March 2024, and has had a great season. One of the lessons learned this year is that our registration window was late compared with tournament registration deadlines. Staff will be adjusting the registration season next year so



MAC Recreation District

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

teams are formed earlier and we are ready to register for tournaments right when they open.

- We are working with interested volunteers to get a Club Soccer program started, geared toward middle-school aged kids, as there are no soccer program options for that age group. The first season is projected to begin in April and run through June, with teams (the number of which is dependent on registration) that will travel around central Oregon, and potentially the valley, to tournaments.

Program/Activity	Enrolled as of 02/23	Enrolled as of 01/19	Enrolled as of 12/23	Enrolled, as of 11/25	Remaining spots open
Youth Basketball (Winter 2024)	267	265	262	228	closed
Group Swim Lessons (January-March 2024)	43	11	6	-	49
Homeschool Swim Lessons (January-March)	46	11	-	-	9
Private Swim Lessons (January-March 2024)	8	7	1	-	unlimited
Youth camps (January-March 2024)	15	5	1	-	30
Toddler Activities (January-March 2024)	10	8	2	-	44
Open Gym Pickleball (January-March 2024)	65	32	1	-	117
Spring Flag Football (April-May 2024)	76	-	-	-	224
ARC Lifeguard Exploration (February 2024)	3	-	-	-	7
ARC Lifeguard course (March 5-16, 2024)	4	-	-	-	6
ARC Swim Coach Water-safety (March 2024)	1	-	-	-	5

Risk Management Visit for Madras Aquatic Center District

Risk Management Review			
District	Madras Aquatic Center District	Date of Visit	1/8/2024
Visit Contact	Courtney Snead	Consultant	Niki Fisher
Visit Summary	Risk management Consultant, Niki Fisher met with Shawna, Recreation Director and discussed safety programs and conducted a walkthrough of the facility. Recommendations were made.		

Ad Hoc Assessments

Premises	Property	Level	Recommendation	Photo
Swim Center				
	Main Building			
		Moderate	Districts with permit required confined spaces that will not be entered by district staff still must conduct documented evaluations of these spaces and label the spaces with "Danger: Permit required. Confined space, do not enter". If the district contracts out work in the confined space, the district is responsible for notifying the contractor of the permit required confined space, providing them a copy of the evaluation for the space they are entering and requiring the contractor to comply with permit required confined space rules.	Photo Not Available
		Moderate	The eye wash station should be flushed weekly to keep bacteria from forming in the apparatus. There should be a log kept that documents this activity.	Photo Not Available
		Moderate	Fire extinguishers need to be inspected monthly by facility staff and annually by a certified person that is trained to recognize any problems. The monthly inspections should be documented on the fire extinguisher tag. This annual inspection needs to be retained for one year.	Photo Not Available
		Moderate	Safety committees are required to establish procedures for conducting workplace safety and health inspections. Persons trained in hazard identification must conduct inspections of district facilities at least quarterly.	Photo Not Available

Shawna Hicks and I discussed safety programs that were recommended during a previous visit, conducted by Greg Jackson. Shawna was unaware if they had written programs and requested that sample programs be sent. We discussed Hazard Communication, Respiratory Protection, Confined Space, and Bloodborne Pathogens. Their safety committee is meeting monthly and minutes are being retained. We discussed the required safety committee training and other training that SDAO is able to provide. Shawna is interested in having me attend a future safety committee meeting and provide the required training.