



2023 Updates and the future of the MACRD

February 2024

History of the MACRD – How did we get here?

Voters approved two measures:
1. approval of a bond to finance construction of a swim center; &
2. formation of an ORS 266, special park and recreation district for a swim center and permanent operating levy to fund the district and operate the swim center.

The MAC facility officially opens to the public.

Madras Aquatic Center District board votes 5-0 to change the name to Madras Aquatic Center Recreation District (MACRD).

COVID-19 Pandemic Impacts

The MACRD experiences growth, challenges, and leadership changes at the board and staff level.

Establishing a baseline & implementing new policies based on best practices

November 2004

March 2005

January 30, 2008

May 2013

May 2017

May 2018

May 2017 - Sept 2020

Sept 2020 - April 2021

April 2021-current

Nov 2022

Swim Center District board votes 5-0 to change name to Madras Aquatic Center District.

Voters approve a local option levy to:
1. Keep the aquatic center open 12 months per year;
2. Continue providing community recreation events and programs; and
3. Sustainable capital maintenance and safety programming.

Voters renew the 2013 local option levy

Interim director works on administrative infrastructure improvements

Voters renew the 2018 local option levy

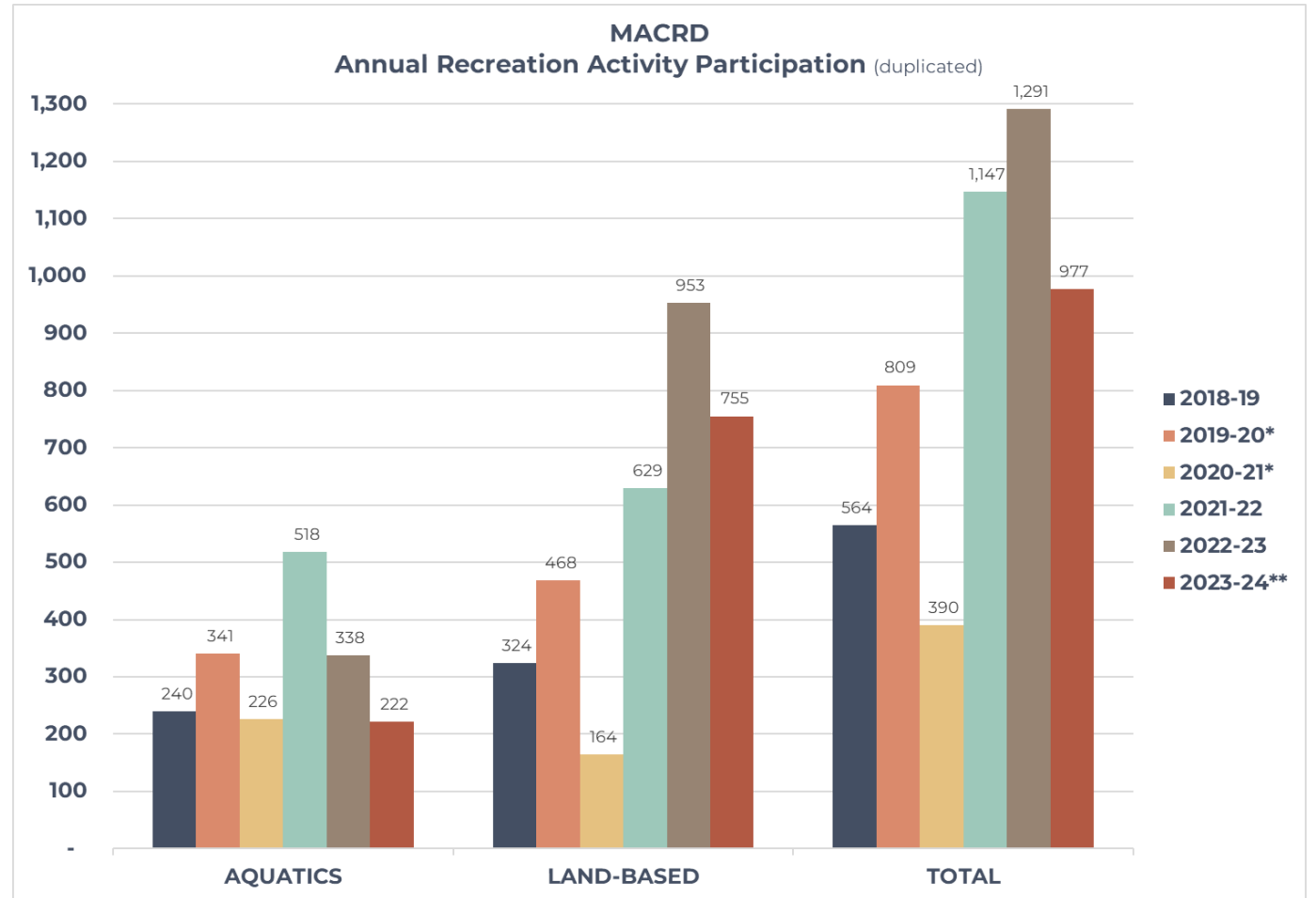
10 executive leadership changes between 2005-2020 (15 years)

Expectations for services and programs have changed since 2004.

2023 at the MACRD: Good news

Things we can control are going well:

- Program participation is up year over year
- Memberships continue to grow, and we have great new options for folks (Silver&Fit, Active&Fit)
- 3-years of clean audits
- Safety culture at the MAC



*COVID-19 closure impacts
**Includes summer and fall 2023 activity participation
(winter and spring 2024 remaining)

MACRD Master Plan Project



The District's first formal long-range planning process

- Working with University of Oregon Institute for Policy Research & Engagement
- Project support from the Bean Foundation

Project Goals:

- Identify community expectations for programs, services, and facility needs for the next 10 years
- Develop a shared vision with partner organizations
- Adopt a strategy for the future that is grounded in community expectations

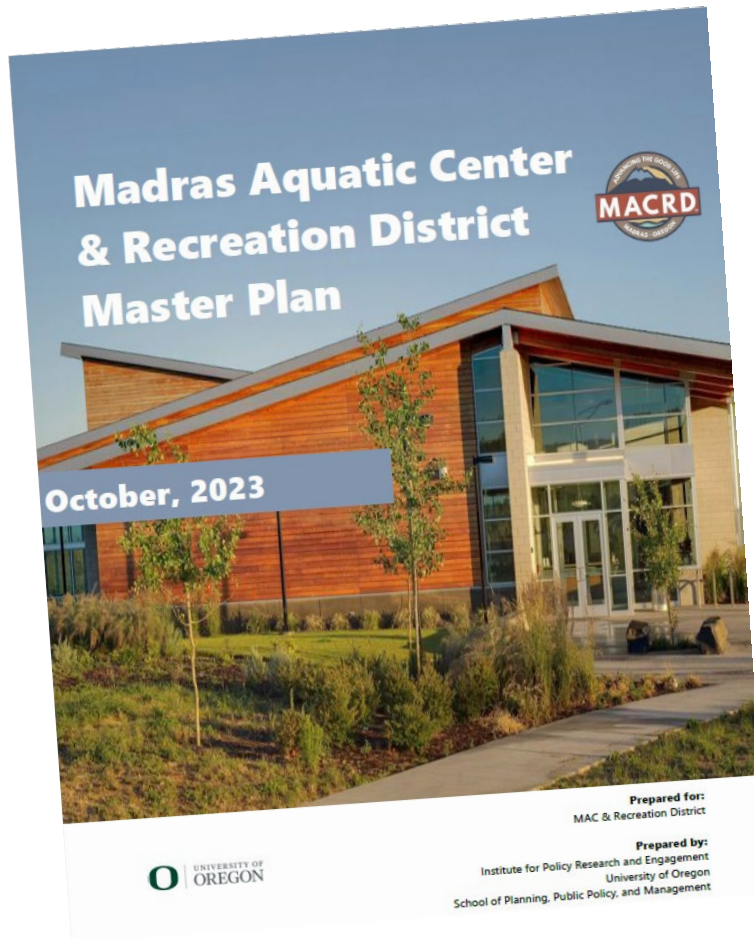
Process/Timeline:

- March 2023 kicked-off the project
- April-September 2023 stakeholder/community engagement (interviews, surveys, etc...)
- November 29, 2023 Board of Directors adopted the plan

The full plan is available to view at www.macrecdistrict.com/future



Community engagement findings:



The feedback shows that the communities we serve expect:

- ✓ increased hours of operation at the MAC
- ✓ lower recreation fees/expand access
- ✓ consistent customer service
- ✓ increased recreation programming
- ✓ more robust supports for volunteers
- ✓ removal of language barriers
- ✓ transportation options to access services





MAC Recreation District 2023-2033 Master Plan



**YEARS 1-2
2023-2025**

SUSTAINABILITY

- Financial
- Staffing
- Maintenance



**YEARS 3-6
2025-2028**

PROGRAMMING

- Aquatics
- Land-based
- Tournaments
- Gym space



**YEARS 7-10
2029-2033**

PARTNERSHIPS

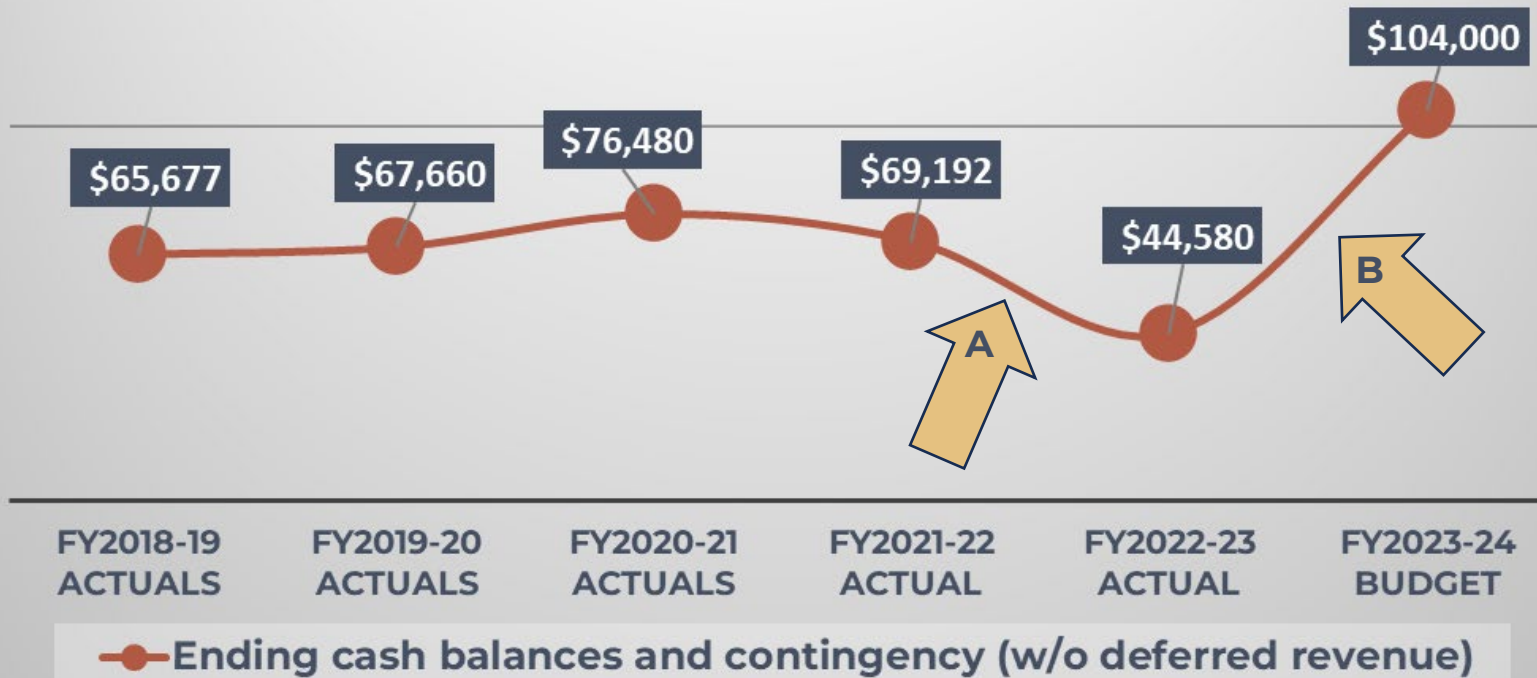
- Jefferson Cty/
Juniper Hills
Park
- Transportation

MACRD Board of Directors adopted the plan on November 29, 2023

WWW.MACRECDISTRICT.COM/FUTURE

2023 at the MACRD: Challenges

General Fund
Ending Fund Balances/Carry Forward Trend



The story behind the numbers:

A – deferred maintenance catches up with the facility

- lap pool filters #1 & #2 fail
- Pool components fail
- UV components fail
- Pumps and motors aging

B – Cost savings measures implemented in Sept 2023

- Reduction in force (layoffs and seasonal hours reductions)
- Reduction in executive director salary
- Evaluation of all service contracts (printer, towels)

Current Funding through taxes

2023-24 Levied taxes: \$0.25/1,000 permanent tax rate
 \$0.40/1,000 local option levy tax rate
 \$0.59/1,000 bond levy (June 2025)
\$1.24/1,000 total taxes levied

VALUES:	LAST YEAR	THIS YEAR
LAND	45,750	56,510
STRUCTURES	344,470	306,580
TOTAL RMV	390,220	363,090
TOTAL ASSESSED VALUE	143,790	148,100
EXEMPTIONS		
NET TAXABLE:	<u>143,790</u>	<u>148,100</u>
TOTAL PROPERTY	2,856.39	2,897.89

MAC RECREATION DIST. LEVY	37.03
MAC RECREATION DIST. L.O. LEVY 2023	59.24
JEFFERSON CO. LIBRARY DIST. LEVY	64.41
GENERAL GOVT TOTAL:	1,652.11
COCC BOND 2010	11.91
SD#509J BOND - 2013	343.28
MAC RECREATION DIST. BOND 2005	83.85
BONDS - OTHER TOTAL:	439.04

Home #1
 Metolius
 \$180.12

LEGAL: COUNTRY VIEW ESTATES P (L:4 B:1)

VALUES:	LAST YEAR	THIS YEAR
LAND	144,190	145,510
STRUCTURES	648,730	655,220
TOTAL RMV	792,920	800,730
TOTAL ASSESSED VALUE	400,550	412,560
EXEMPTIONS		
NET TAXABLE:	<u>400,550</u>	<u>412,560</u>
TOTAL PROPERTY	6,503.08	6,575.20

MAC RECREATION DIST. LEVY	103.14
MAC RECREATION DIST. L.O. LEVY 2023	165.02
JEFFERSON CO. LIBRARY DIST. LEVY	179.42
GENERAL GOVT TOTAL:	3,104.84
COCC BOND 2010	33.17
SD#509J BOND - 2013	956.27
MAC RECREATION DIST. BOND 2005	233.59
BONDS - OTHER TOTAL:	1,223.03

Home #2
 County
 \$501.75



New special district formation & impacts

The district is proposing to dissolve the existing district and form a 'new' MAC & Recreation District (same boundaries) with a permanent rate of \$1.24/1,000.

Impact to taxpayers:

- Tax neutral
- Combines all three property tax streams that have been levied:
 - \$0.25/1,000 permanent rate levy (approved Nov 2004)
 - Rate varies, \$8.1M bond levy (approved Nov, 2004 and originally estimated at \$0.66/1,000)
 - \$0.40/1,000 Five-year local option levy (approved May 2013, May 2018, May 2023)

Impact to MACRD operations:

- Sustainable funding for capital/maintenance
- Increased hours of MAC operation
- Cash flow/savings for July-October operations
- Properly staff the district (recruit & retain quality staff)
- Consistent programs & services
- Reduction of land-based recreation fees



Implications for the MACRD/Next Steps

1.24/1,000

Status Quo / No ballot measure				
Projected Revenues	Current Year	2024-25	2025-26	
0.25/1,000	\$ 320,000	\$ 329,600	\$ 339,488	
0.40/1,000	\$ 495,000	\$ 509,850	\$ 525,146	
PY Taxes	\$ 15,000	\$ 10,000	\$ 10,000	
Rec Fees	\$ 460,000	\$ 325,000	\$ 325,000	
Grants/Donations	\$ 120,000	\$ 50,000	\$ 50,000	
Levied for Bond	\$ 772,119	\$ 800,000	\$ -	
	<u>\$ 2,182,119</u>	<u>\$ 2,024,450</u>	<u>\$ 1,249,634</u>	
Projected Expenses	CSL	10% Cut	2% inc	
Rec Services	\$ 1,287,544	\$ 1,158,790	\$ 1,181,966	
Capital	\$ 123,000	\$ 25,000	\$ 25,000	
Energy Loan/TA Loan	\$ 41,450	\$ 52,000	\$ 52,000	
Bond	\$ 768,800	\$ 790,400	\$ -	
	<u>\$ 2,220,794</u>	<u>\$ 2,026,190</u>	<u>\$ 1,258,966</u>	
	\$ (38,675)	\$ (1,740)	\$ (9,332)	
Beginning Cash	\$ 44,577	\$ 5,902	\$ 4,162	
Remaining Year-end	<u>\$ 5,902</u>	<u>\$ 4,162</u>	<u>\$ (5,170)</u>	

10% Budget cut means:

- 2nd RIF/reduction of staffing (3 FTE, or 25% of our FTE)
- Reduction of MAC operating hours from 60/wk to 45/wk
- Limit/reduce sports program spots/offerings
- Can only remain open in the summer with a \$250k tax ant loan
- Will need to explore options for the future

May 2024 Ballot Measures Pass				
Projected Revenues	2024-25	2025-26	2026-27	
1.24/1,000	\$ 1,625,279	\$ 1,674,037	\$ 1,724,258	
PY Taxes	\$ -	\$ 15,000	\$ 15,000	
Rec Fees	\$ 473,800	\$ 488,014	\$ 502,654	
Grants/Donations	\$ 50,000	\$ -	\$ -	
	<u>\$ 2,149,079</u>	<u>\$ 2,177,051</u>	<u>\$ 2,241,913</u>	
Projected Expenses	CSL+3%	Partial Expnd	Partial Expnd	
Rec Services	\$ 1,326,170	\$ 1,440,955	\$ 1,584,184	
Capital	\$ 25,000	\$ 100,000	\$ 300,000	
Energy Loan	\$ 37,000	\$ 37,000	\$ 37,000	
2-yr Bond/TA Loan (6% int)	\$ 520,000	\$ 540,000	\$ -	
	<u>\$ 1,908,170</u>	<u>\$ 2,117,955</u>	<u>\$ 1,921,184</u>	
	\$ 240,908	\$ 59,096	\$ 320,728	
Beginning Cash	\$ 5,902	\$ 246,810	\$ 305,906	
Remaining Year-end	<u>\$ 246,810</u>	<u>\$ 305,906</u>	<u>\$ 626,634</u>	

2-yr bond/TA Loan:

- \$790,400 to put in trust in May 2024 to pay off bond at dissolution
- \$200,000 for summer 2024 tax anticipation loan (last one needed)
- 2-years to pay off, assume 6% interest
- Need to figure out the loan by February 8 for dissolution plan