



To: Bend Park and Recreation District Budget Committee Members
From: Sheila Reed
CC: Executive Team
Date: 4/17/2020
Re: Virtual Budget Committee Meetings

Introduction

In response to the current health emergency resulting from the COVID-19 pandemic, the district facilities are currently closed to the public and meetings are being held electronically until further notice.

As such, we have developed a plan for holding the May 26 and 28 budget committee meetings electronically.

Meeting Delivery

The meetings will stream live via Facebook Live and will remain posted for later viewing as well: May 26 and 28 5:00pm [Bend Park and Recreation Facebook page](#). The meeting visual will be a PowerPoint presentation, along with each speaker shown on screen when speaking.

Budget Committee Members and District Management/Presenters

Budget Committee Members and district management/presenters will attend the meeting from offsite locations, via a Zoom meeting format. Zoom can be utilized via computer, phone or device such as an iPad. The executive assistant or a member of the IT department will contact you to set up your device in advance of the meeting.

Public Comment

Public comment will be taken in written and phone in format. Written comments received by 12 pm on May 26, 2020 will be read during the public comment section of

the meeting on May 26, 2020. Comments by phone will be taken on a scheduled basis during the public comment section of the meeting on May 26, 2020.

Comments, both written and phone-in, will be subject to a three-minute limit per community member. To schedule public comment by phone, please provide your name, phone number, and address with the district via phone message at 541-706-6151, or email to sheilar@bendparksandrec.org. Public comment for the May 26, 2020 meeting must be requested no later than 5 pm on May 22, 2020. All requested comments by phone will be scheduled individually by the executive assistant, Sheila Reed.

A copy of the budget document may be inspected online at <https://www.bendparksandrec.org/finance> or obtained by mail on or after May 15, 2020, via email request to betsyt@bendparksandrec.org or phone request via phone message to 541-706-6141. These are public meetings where deliberation of the budget committee will take place. Any person may provide comment at the meetings. Notice of publication is also available at <https://www.bendparksandrec.org/>.



Bend Park & Recreation District

proposed

budget

For Fiscal Year Ending 2020 - 21

www.bendparksandrec.org



play for life

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Bend Park & Recreation DISTRICT

Budget Committee Fiscal Year 2020-21

Board Members

Nathan Hovekamp	June 30, 2021
Deb Schoen	June 30, 2021
Ted Schoenborn	June 30, 2021
Jason Kropf	June 20, 2023
Ariel Mendez	June 30, 2023

Term Expires

Citizen Members

Thomas Fisher	December 31, 2020
Joanne Matthews	December 31, 2020
Daryl Parrish	December 31, 2021
Larry Kimmel	December 31, 2023
Donna Owens	December 31, 2023

Term Expires

Executive Director
Don Horton

Administrative Services Director
Lindsey Lombard

Finance Manager
Betsy Tucker

Bend Park & Recreation District
799 SW Columbia Street
Bend, OR 97702
541-389-7275

www.bendparksandrec.org



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Oregon**

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morrill

Executive Director



Bend Park & Recreation DISTRICT

2020-21 Proposed Budget Table of Contents

Executive Director’s Budget Message.....	1
Introductory Section	
2020-21 Budget Development Calendar.....	7
Budget Cycle.....	8
District Organizational Chart.....	11
District Funds.....	12
Financial Section	
COVID-19 Impacts and Budget Decisions.....	15
Recreation Department Budget Impacts.....	17
New Program Requests.....	19
Budget Overview.....	21
Summary of Financial Sources and Uses – Total District.....	22
Summary of Financial Sources and Uses – General Fund.....	24
2020-21 Proposed Budget	
General Fund.....	27
Executive Director’s Office and Administrative Services.....	29
Strategic Planning and Design.....	30
Community Relations.....	31
Park Services.....	32
Recreation Services.....	33
Facility Rental Special Revenue Fund.....	34
System Development Charges Special Revenue Fund.....	35
Facility Reserve Fund.....	36
Equipment Reserve Fund.....	37
General Obligation Debt Service Fund.....	38
Supplemental Data	
2021-25 Capital Improvement Plan	41
2021-25 Capital Improvement Plan Projects Map.....	43
Total District Full Time Equivalents.....	45
Budget Detail Sheets.....	47
Glossary	65

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District Budget Message - Budget for Fiscal Year 2020-21

To Bend Park and Recreation Budget Committee Members and District Residents

I am pleased to present the 2020-21 Bend Park and Recreation District (district) Proposed Annual Budget for the fiscal year beginning July 1, 2020 and ending June 30, 2021. This budget represents the district's comprehensive financial plan for providing park and recreation services for community residents and visitors for the coming fiscal year.

Budgeting is a collaborative and community process. Other planning efforts, such as the district's Comprehensive Plan, strategic planning, financial forecasting, capital improvement planning, and annual action planning, drive the annual budget development. The board of directors and staff seek and receive community input in the development, review, and revision of these planning documents throughout the year. The budget represents the board's and community's fiscal priorities for the upcoming twelve months of operations based on these long-range plans, which support the district in achieving its vision of building a community connected to nature, active lifestyles, and one another.

In this coming year, we will see a shift in priorities to ensure district financial stability, capital improvement projects will be completed and postponed, and the district will discover and adjust to what a park and recreation organization looks like in the aftermath of a pandemic crisis. The following influences were critical factors in our budget development.

Budgeting in a time of crisis

Developing a budget will always have its share of unknown variables that we try to prepare for and anticipate needs, and in this regard, developing the 2020-21 budget is no different from any other year. However, the appearance of COVID-19 is a variable like nothing we have experienced before. Budget development in the middle of a pandemic presents numerous challenges.

We used a dual approach to develop the 2020-21 budget. The budget reflects the stark reality of the disruption COVID-19 has caused and, at the same time, allows for the most optimistic outcome we can imagine. Departments other than recreation significantly reduced their budgeted expenditures, eliminated nearly all new program requests, and lowered levels of service in some areas.

In contrast, the recreation budget reflects relatively normal operations in the coming fiscal year, even though we recognize this is not a likely scenario. What this does is budget the lowest subsidy amount we believe is feasible for the new fiscal year, while also appropriating enough expenditures for us to operate. At the same time, we have set aside enough contingency to cover us in the event revenues decrease at a higher rate than we can cut costs. By adopting this strategy, we have prepared a budget that allows us the most considerable amount of flexibility in the coming year. The momentum we



District Office | Don Horton, Executive Director

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experienced in 2019-20 may have come to a startling pause, but we look forward to resuming services and operations, and this budget will allow us to respond quickly. We have detailed the cuts to the 2020-21 budget in the COVID-19 Impact and Budget Decisions document on page 15.

Recreation Changes

Recreation faces several changes in the 2020-21 budget year that are both exciting and challenging.

Larkspur Community Center: The 2020-21 budget year includes the completion of the Larkspur Community Center (Larkspur). This facility is built upon the Bend Senior Center legacy and designed to welcome all ages and abilities while further enhancing programs and opportunities for older adults. The proposed budget contains the final cost for completing this project, expanded programs, and operating the new facility.

Juniper Swim & Fitness Center Pool Replacement: Maintaining, repairing, and renovating physical assets is an important way we take care of what the community values. The Juniper Swim & Fitness Center (JSFC) 25-meter pool, small children's pool, surrounding decks, turned 40-years old in 2018. The indoor pool is one of the heaviest used district assets, and the reliability and performance of this asset are critical to serving community needs. The budget reflects a six-month closure of the indoor pools at JSFC to complete the project. During this time, we will shift staff and resources to Larkspur. Replacement of the pools have been on our capital improvement plan for the past several years, but pushed out in anticipation of the opening of Larkspur.

Property Tax Subsidy: The general fund subsidy was maintained at a fairly consistent amount for the past ten years, controlled by program growth and marginal fee increases. In the current fiscal year and going forward, we anticipate the subsidy will experience significant growth with facilities and programs operating at or near capacity, highly-competitive market conditions, ever-rising personnel costs, and a district priority of keeping services affordable. Pandemic aside, the general fund subsidy is expected to increase in 2020-21 to from its 10-year average of \$1.24 million to \$3.7 million, with a significant portion of the increase due to Larkspur's opening and JSFC's temporary closing. We considered the option to budget a high-cost, low revenue year in recreation. However, the recreation subsidy impact on the general fund compounds in such a way that we fear we would not be able to recover financially in future years, resulting in the likely scenario of having to significantly reduce overall recreation services.

Taking care of what we have

The district recognizes the importance of prioritizing operations of the facilities and services we provide community residents, with taking care of our assets, all of which are supported by general fund property taxes.

Preparing for Future Impacts: This budget proposes funding to implement the outcome of the Compensation and Equal Pay Act study in 2020-21. This study was embarked on to ensure that our employment practices follow state law, and to assess the district's wage comparability with other peer organizations. It is not known what the total financial impact of the study will be, therefore, \$500,000 has been carried over from the current year and allocated in personnel services across all department budgets to cover necessary adjustments that may result from the study's outcomes.

Investing in Our Staff: The proposed budget has a lower personnel cost increase than we have seen in recent years. A positive contributing factor is the PERS lump-sum payment of \$1.5 million made in 2019-20 to reduce our unfunded liability. This one-time payment decreased the district's monthly employer contribution rates to PERS on February 1, 2020, and will lower future contribution rates over the next twenty years. Another positive contributor to the lower increase in personnel is the

lower health insurance rate increases we have negotiated – medical premiums increase by a low 3 percent in the coming year. Finally, the budget includes COLA and merit increases, but until we have a better sense of what the COVID-19 financial impact will be to the district, we have postponed the decision to pay employees the budgeted COLA and merit increases in the coming year.

Financial stability

In an ordinary budget year, we speak to costs, such as wages, PERS, health insurance, and construction escalating at rates faster than property tax revenues and testing the ability of the district to continue to expand facilities and services for the growing community with property tax revenues. This year, we have added a pandemic to the list of challenges we face.

The district's current year revenues were initially estimated to exceed the 2019-20 budget. With the onset of COVID-19 and the resulting closure and cessation of all recreation services, we will end the current year with revenues of \$1.89 million less than our original estimates. The district's substantial reliance on fee-based services, coupled with a loss of revenue of this magnitude, requires the district to respond proportionately.

In the current year, the district cut and reduced levels of service, laid off 329 staff, and postponed asset management and capital improvement projects. The district also quickly reassigned recreation positions to perform park maintenance and stewardship duties, arranged for employees to telework, adopted video-conferencing for meetings, and kept information flowing regularly and consistently to the public, board, patrons, and staff. The district is poised to respond to changes with resilience.

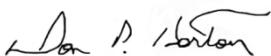
In a moment of significant historic instability, the district continues to offer quality services, maintain positive staff morale (as positive as it can be in this circumstance), and develop a financially sustainable budget set to serve the district and its community well into the future. We maintain our commitment to fiscal prudence in all business decisions, including those related to staffing, employee benefits, developing and renovating parks, trails, and facilities, limiting or reducing future maintenance costs, and balancing tax support and fees in operating recreation programs and facilities. This balanced proposed budget reflects the district's continued commitment to long-term financial stability, no matter the circumstance.

Conclusion

The district's offerings and services provide a sense of place. Our philosophy of "Play for Life" is about living in the moment, but also about creating a legacy for the future. We believe that play holds the key to happy and healthy lives in our community - now and for generations ahead.

This budget reflects the cumulative effort, support, and policy direction from the board of directors and the budget committee, and the professional aims and contributions of district staff. It is through the dedication and commitment of all that we can effectively support the priorities of community members through responsible financial planning and management of their tax dollars. Finally, I wish to express my appreciation and gratitude to the board of directors and the citizens on the budget committee for their invaluable leadership and service.

Respectfully submitted,



Don Horton

Executive Director

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Introductory Section

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2020-21 Budget Development Calendar

2019

December Publish ad seeking new Budget Committee member(s)

2020

January 7 Board of Directors appoint new Budget Committee member(s)

January 31 Budget Committee orientation

February 4 Board Annual Workshop

April 29 Budget Committee meeting notice published

May 21 Proposed budget available to public and Budget Committee

May 26 Budget Committee meeting to hear budget message, receive public input, review proposed budget, approve proposed budget, property tax rate, and property tax levy for debt service

May 28 Continuation of Budget Committee meeting, if necessary

June 8 Notice of budget public hearing published

June 16 Public hearing held by Board of Directors to receive public input, adopt budget and impose and categorize property taxes

July 15 Tax levy certified by Deschutes County

Budget Cycle

Most local governments in Oregon, from the smallest cemetery district to the largest city, must prepare and adopt an annual budget. The law provides for two important things:

- It establishes standard procedures for preparing, presenting, and administering the budget.
- It requires citizen involvement in the preparation of the budget and public disclosure of the budget before its formal adoption.

What is a budget?

A budget is a financial plan containing estimates of expenditures and revenues for a single fiscal year (July 1 – June 30) or for a 24-month period, a “biennial” budget.

Who is on the budget committee?

The budget committee consists of the members of the Board of Directors and an equal number of citizens at large.

Budgeting is not something done once a year. It’s a continuous operation, and it takes 12 months to complete a cycle. The budgeting process is actually in three parts: the budget is prepared, approved, and finally adopted. The budget must be prepared far enough in advance so that it can be adopted before June 30. After adopting the budget, the governing body will make the necessary appropriations and certify the tax levy to the county assessor.

The budget cycle is divided into nine steps:

Preparing the budget

1. Budget officer appointed. Each local government must have a budget officer, either appointed by the governing body or designated in the local government’s charter. The budget officer is under the supervision of either the executive officer or the governing body.
2. Proposed budget prepared. The budget officer is responsible for preparing or supervising the preparation of the proposed budget for presentation to the budget committee.

Approving the budget

3. Budget officer publishes notice. When the budget officer is ready to present the budget and the budget message is to be delivered, the budget officer publishes a “Notice of Budget Committee Meeting.”
4. Budget committee meets. At least one meeting must be held to (1) receive the budget message and budget document, and (2) hear the public. At any time before the budget committee meeting, the budget officer may provide a copy of the proposed budget to each member of the budget committee. The budget is a public record at this point. The budget officer may choose to distribute the proposed budget at the noticed budget committee meeting, rather than earlier.

At the budget committee meeting, the budget message is delivered. The budget message explains the proposed budget and significant changes in the local government’s financial position. At this meeting, the budget committee may provide members of the public the opportunity to ask questions about or comment on the budget.

If public comment is not allowed at this meeting, the budget committee must provide the public with the opportunity at subsequent meetings. After the initial meeting, the budget committee may meet as many times as needed to revise and complete the budget.

Committee approves budget

5. When the budget committee is satisfied with the proposed budget, including any additions to or deletions from the one prepared by the budget officer, it is approved. If the budget requires an ad valorem tax to be in balance, the budget committee must approve an amount or rate of total ad valorem property taxes to be certified for collection.

Advertising and holding hearings

6. Budget summary and notice of budget hearing published. After the budget is approved, the governing body must hold a budget hearing. The governing body must publish a summary of the budget approved by the budget committee and notice of budget hearing five to 30 days before the scheduled hearing.
7. Budget hearing held. The governing body must hold the budget hearing on the date specified on the public notices. The purpose of the hearing is to receive citizens' testimony on the budget approved by the budget committee. Additional hearings may be held. All hearings are open to the public.

Adopting the budget

8. Budget adopted, appropriations made, tax levy declared and categorized. By law, the governing body may make changes in the approved budget before or after it is adopted, but no later than the beginning of the fiscal year to which the budget relates. However, there are limitations;

Taxes may not be increased over the amount approved by the budget committee, and estimated expenditures in a fund may not be increased by more than \$5,000 or 10 percent, whichever is greater, without first publishing a revised budget summary and holding another budget hearing.

After the budget hearing, and after considering relevant testimony, the governing body adopts the budget. It should not be formally adopted until the latter part of June so last-minute revisions to revenue or expenditure estimates can be incorporated.

The governing body must prepare a resolution or ordinance to (1) formally adopt the budget, (2) make appropriations, and if needed, (3) levy and (4) categorize any tax. The budget is the basis for making appropriations and certifying the taxes. The resolution or ordinance must be adopted no later than June 30.

Budget filed and levy certified

9. The final step in the budget cycle is to certify any necessary property tax levy. Districts levying a property tax must submit budget documents to the county assessor's office on or before July 15.

Procedures for Amending the Adopted Budget

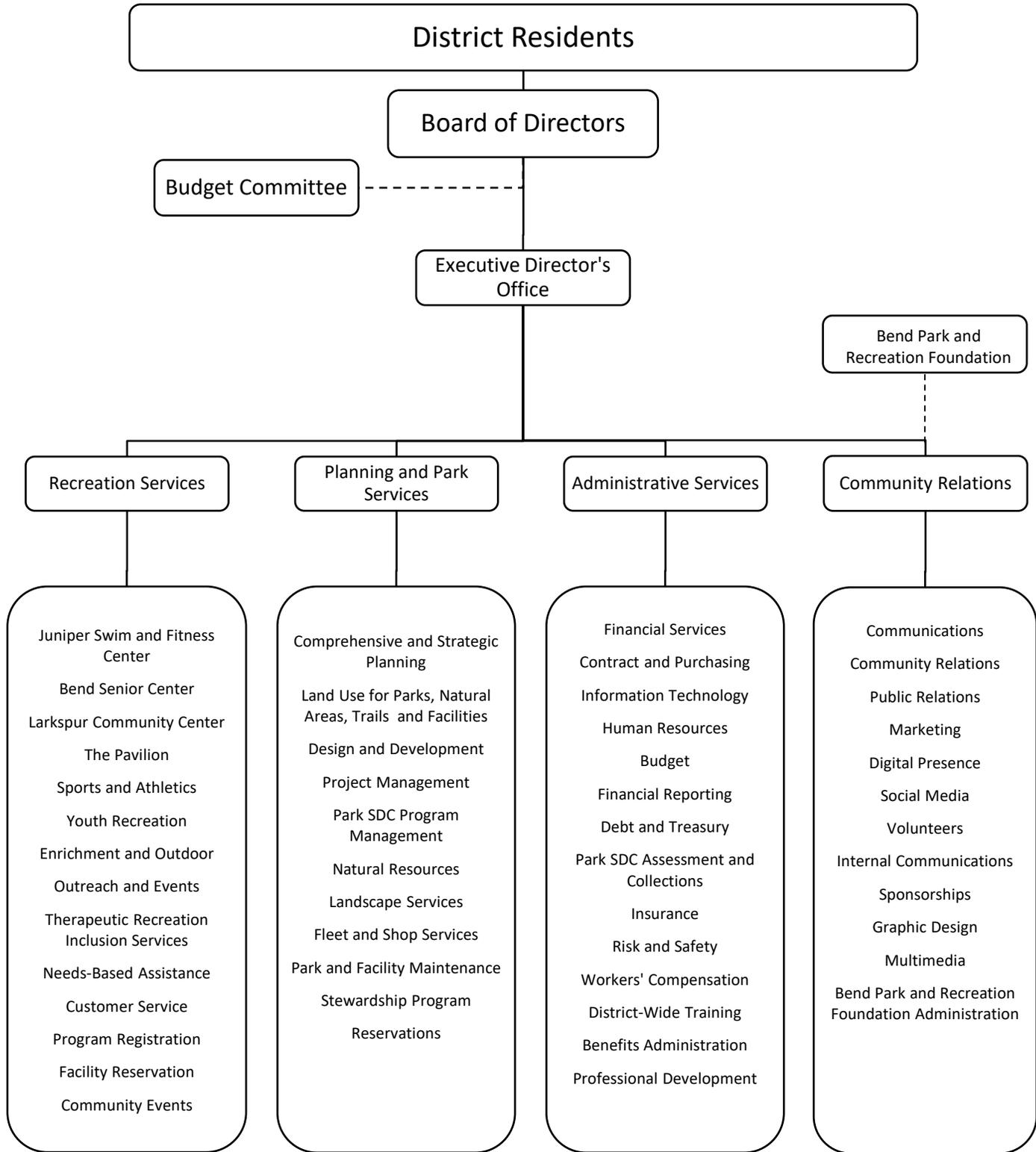
The Board of Directors may approve additional appropriations for unforeseen circumstances and necessary expenditures which could not be reasonably estimated at the time the budget was adopted. Oregon Local Budget Law sets forth procedures to be followed to amend the budget as

events occur after budget adoption. The required procedure is determined by the circumstance resulting in the amendment.

Original and supplemental budgets may be modified during the fiscal year by the use of appropriation transfers between legal categories or appropriation transfers from one fund to another. Such transfers must be authorized by official resolution of the Board of Directors. The resolution must state the need for the transfer, the purpose of the authorized expenditures, and the amount of the appropriation transferred.

Transfers of operating contingency appropriations, which in aggregate during a budget period exceed 15 percent of the total original appropriations of the fund, may only be made after Board adoption of a supplemental budget prepared for that purpose. A supplemental budget less than 10 percent of the fund's original budget may be adopted at a regular meeting of the Board of Directors, and notice must be published stating that a supplemental budget will be considered. A supplemental budget greater than 10 percent of the fund's original budget requires a public hearing, publication in the local newspaper and approval by the Board of Directors.

District Organizational Chart



District Funds

A fund is a budgetary and accounting mechanism for designating money or other resources for a particular purpose. Each fund constitutes an independent budgetary, fiscal, and accounting entity. The funds used by the District are detailed below. Fund summaries, which provide revenue and expenditure detail, are included within the General Fund and Other Funds sections of this budget document.

General Fund – The District’s General Fund is the general operating fund of the District and accounts for the Executive Director’s office, administrative services, planning and design, park services, community relations and recreation services. Principal sources of revenue are property taxes, user fees and charges, interest income, grants and contributions. Primary expenditures are personnel, materials and services necessary to provide quality services for the community.

Facility Rental Special Revenue Fund – The Facility Rental Fund is used to account for the proceeds of District facility and park rental revenues (i.e. Aspen Hall, Hollinshead Barn). Primary expenditures are personnel, building maintenance, and renovation costs.

System Development Charges (SDC) Special Revenue Fund – The SDC Fund is used to account for the acquisition and development of the community’s park system. Funding is provided by a fee charged against developing residential properties. Expenditures are restricted by state law to capacity-enhancing and reimbursement projects for parks, trails and indoor recreation facilities.

Facility Reserve Fund – The Facility Reserve Fund is used to account for acquiring, constructing, and re-developing parks, trails and buildings. Principal revenue sources are from transfers from the General Fund, investment income, and grants and contributions. Primary expenditures of the fund are land acquisitions, new park development, facility projects, and asset management projects.

Equipment Reserve Fund – The Equipment Reserve Fund is used to account for new and replacement vehicles, furniture, fixtures, equipment, and technology. Principal revenue sources are from transfers from the General Fund, investment income, and sale proceeds from surplus vehicles and equipment.

General Obligation (GO) Debt Service Fund – The GO Debt Service Fund accounts for the accumulation of property taxes levied to pay principal and interest on the 2012 GO bond debt.

The matrix below reflects the relationships between the District’s organizational units and its funds:

Organizational Unit	General Fund	Facility Rental Fund	SDC Fund	Facility Reserve Fund	Equipment Reserve Fund	GO Debt Service Fund
Executive Director's Office and Administrative Services	✓	✓	✓	✓	✓	✓
Strategic Planning and Design	✓		✓	✓		
Park Services	✓	✓		✓	✓	
Community Relations	✓	✓				
Recreation Services	✓	✓		✓	✓	

Financial Section

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COVID-19 Impacts and Budget Decisions

2019-20 Year End Estimates

The COVID-19 crisis had an immediate impact on 2019-20 revenue and expenditure estimates. The closure of all indoor recreation facilities and rentals and suspension of all recreation services resulted in a 6.9 percent revenue reduction and an 18.2 percent expenditure reduction to 2019-20 general fund estimates from original estimates (pre-COVID-19). These reductions included the difficult decision to lay off 329 recreation employees, reassign several positions to park maintenance duties, and not fill nine park maintenance seasonal positions. Every department made cuts to its materials and services budget. We will transfer \$1 million of the \$3.575 million budgeted to the facility reserve fund, and the balance will remain in the general fund. Numerous asset management projects are on hold for now.

In summary, the COVID-19 crisis has reduced 2019-20 estimates across the district by the following amounts:

General Fund	
Revenue	1,898,000
Personnel	653,000
Materials and services	583,000
Transfer to Facility Reserve Fund	2,575,000
Facility Rental Fund	
Revenue	78,000
Materials and services	8,000
Facility Reserve Fund	
Capital Outlay – Asset Management	190,000

2020-21 Proposed Budget

We know COVID-19 will impact our organization in the coming fiscal year, and in recognition of this, the proposed budget reflects revenue and expenditure reduction in the following areas:

General Fund	
Total Revenue – Property Taxes	955,000
Total Expenditures	1,122,000
<u>Executive Director’s Office and Administrative Services</u>	
Part-time Human Resources Assistant*	51,000
Materials and services^	123,000
<u>Strategic Planning and Design</u>	
Reclass part-time Planner to full-time*	66,000
River project summer intern^	7,000
Materials and services^	27,000
<u>Community Relations</u>	
Part-time Community Relations Specialist*	49,000
Materials and services^	54,000

Park Services

Big Sky Park Expansion maintenance positions*	144,000
Landscape seasonal positions^	209,000
Administrative Analyst*	87,000
Materials and services^	151,000

Recreation Services

Larkspur Program Coordinator*	107,000
Full-time Administrative Assistant*	47,000

System Development Charges Fund

Big Sky Park Expansion^	3,250,200
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Facility Reserve Fund

Total Expenditures	733,300
Big Sky Park Expansion^	458,300
Juniper Swim and Fitness Center flooring replacement^	175,000
Sawyer Park parking lot^	100,000

Equipment Reserve Fund

Total Expenditures	223,000
Park Services vehicles and equipment*	123,000
Recreation program vehicles^	100,000

2020-21 Proposed Budget Key

^Fiscal Year 2020-21 Current Level of Service

*Fiscal Year 2020-21 New Program Request

Recreation Services Budget Impacts

The tax subsidy required to support recreation services was forecast to increase significantly in the fiscal year 2020-21 even before the COVID-19 pandemic struck. At the annual board workshop on February 4, 2020, district staff shared that the subsidy would increase from just over \$2 million in the current year to nearly \$3.4 million in the fiscal year 2020-21. The following factors contributed to this increase.

Cost of current level of service requirements. The cost of providing existing recreation services is increasing at a greater rate than revenue resulting in significant increases in subsidy requirements. Expense increases are being driven primarily by personnel costs, including minimum wage increases, Equal Pay Act implementation, and other payroll-related expenses. At the same time, revenue growth is limited somewhat by capacity restraints and the desire to keep fees affordable to a broad range of the community. The district has also forecast significant increases in needs-based assistance as a part of overall efforts to reach traditionally underserved populations. The subsidy to support the current level of recreation services was estimated to increase \$563,860 in the current fiscal year (pre-COVID-19) and is budgeted to increase an additional \$569,630 in the upcoming fiscal year 2020-21.

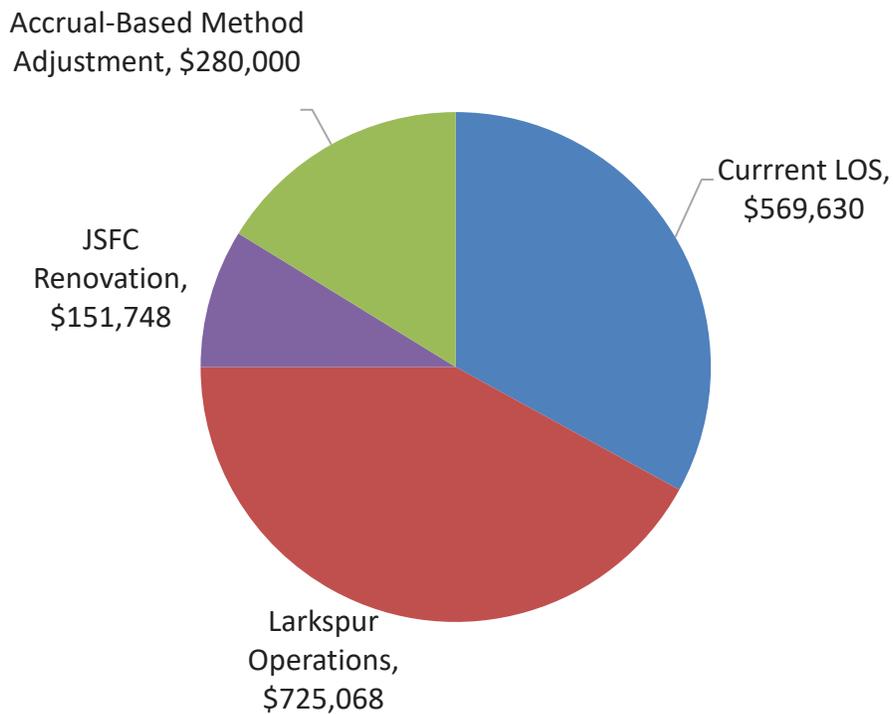
Larkspur Community Center Operations. We expect the opening of Larkspur Community Center in the fall of 2020 to relieve some of the overcrowding at Juniper Swim & Fitness Center; however, in doing so, it will also have an impact on revenue at JSFC. The two facilities will share staff and other resources. For these reasons, we have considered Larkspur and JSFC budgets together when estimating the overall impact of opening Larkspur. The combined increase in subsidy for these facilities in the proposed 2020-21 budget is \$725,068.

Juniper Swim & Fitness Center Indoor Pool Renovation. The renovation of the indoor pools at JSFC will require up to a six-month closure of the indoor pool area resulting in an additional decrease in revenue in the fiscal year 2020-21. Expenses will also decrease but not nearly enough to offset revenue losses. The net impact is a \$151,748 additional subsidy required in the 2020-21 budget.

Combined Impact. The three factors described above combine to result in a \$1.45 million increase in the proposed 2020-21 budget over the current subsidy level (pre-COVID-19). The proposed property tax subsidy is very similar to the forecast shared at the annual board workshop.

Accrual-Based Method Adjustment for PAC. Since the annual board workshop, district staff identified one additional impact on the 2020-21 budget. The district uses an accrual-based method for revenue accounting for most recreation programs; revenue is recorded at the same time services are provided, and not when the payment is received. The exception is user passes, which are recorded as revenue when payment is received. Next year, we will switch from the cash-based method to the accrual-based method for the PAC, one of our largest summer camps. This change will result in recording \$280,000 of revenue in 2021-22 instead of 2020-21. This change is a one-time adjustment that will not impact future years.

**FY 2020-21 Recreation Services Subsidy Increase
\$1,726,446**



The graph above summarizes the increases in recreation subsidy from 2019-20 (pre-COVID-19 estimates) to the proposed 2020-21 Budget.

COVID-19 Impacts. The COVID-19 pandemic necessitated the closure of all recreation programs and facilities in mid-March and had a substantial impact on the recreation department budget and subsidy. Between revenue loss and ongoing expenses, the 2019-20 estimates for the subsidy is \$2.9 million, \$938,000 more than the original estimates (pre-COVID-19).

Services will not resume until June and even then in a substantially modified manner, while some programs may not take place until the fall. The impact of the pandemic on the recreation budget in the coming year is challenging to estimate due to the uncertainty regarding opening facilities and programs and what participation levels to expect when we resume services. As a result, district staff recommends the proposed budget with the understanding that the actual revenues and expenditures will almost certainly be considerably less than the budget. This strategy will ensure that the recreation department has the resources to meet demand should programs and services ramp up quickly.

The recreation department will endeavor not to exceed the budgeted subsidy of \$3.76 million. The uncertainty regarding continued COVID-19 impacts, combined with opening Larkspur Community Center and the other factors described above, will present substantial challenges. Because of this uncertainty, the district recommends that the proposed budget include an increased contingency in the case that revenues and expenses can not be aligned to meet the budgeted subsidy.

2020-21 New Program Requests

The proposed budget includes requests for four additional full-time positions, 8.85 part-time FTE and the materials, equipment, and vehicles that often accompany an increase in staff.

General Fund	
Total Expenditures	268,000
<u>Park Services</u>	
Facilities Specialist II	63,000
Materials and services	7,000
<u>Recreation Services</u>	
Facilities Maintenance Supervisor	101,000
Manager-on-Duty	71,000
Supervisor I	26,000
Equipment Reserve Fund	
Facilities Specialist II vehicle	45,000

Park Services Facilities Specialist II. The opening of the Larkspur Community Center increases the need for facility evening and weekend support. The facilities specialist position will spend a portion of their time responding to weekend needs for the Larkspur, JSFC, and Pavilion facilities and the remainder of time focused on deferred work orders and minor ADA improvements. The position will work under the direction of the Park Services Facilities Supervisor and coordinate closely with the recreation facility staff.

Recreation Facilities Maintenance Supervisor. The opening of the Larkspur Community Center will also increase the ongoing maintenance and operation needs for recreation facilities. The recreation facility maintenance supervisor will be a working supervisor responsible for overseeing the maintenance of JSFC, Larkspur, and the Pavilion, including supervising the two existing full-time facility positions currently assigned to JSFC, managing maintenance contracts and coordinating with park services for additional support. The position will work under the direction of the recreation services manager overseeing JSFC and Larkspur and will also work closely with the park services facilities supervisor.

Recreation Manager-on-Duty. The Larkspur Community Center, like JSFC, will operate more than 100 hours per week. Currently, the Senior Center has one full-time manager-on-duty position, whereas JSFC has two. The additional position at Larkspur will provide 40 hours of critical shift coverage. The center supervisor and part-time staff will cover the remaining hours. The position will report to the Larkspur Community Center supervisor.

Recreation Supervisor I. The Kids INC Afterschool Program has grown substantially over the last five years. The program now employs nearly 90 staff at 14 sites and serves over 1,200 kids, an increase of over 50% in five years. To meet the growing staff and program supervision requirements, district staff is proposing a reclass from an existing 30-hour per week recreation assistant position to a full-time recreation supervisor I position. This position will report to the program supervisor, provide

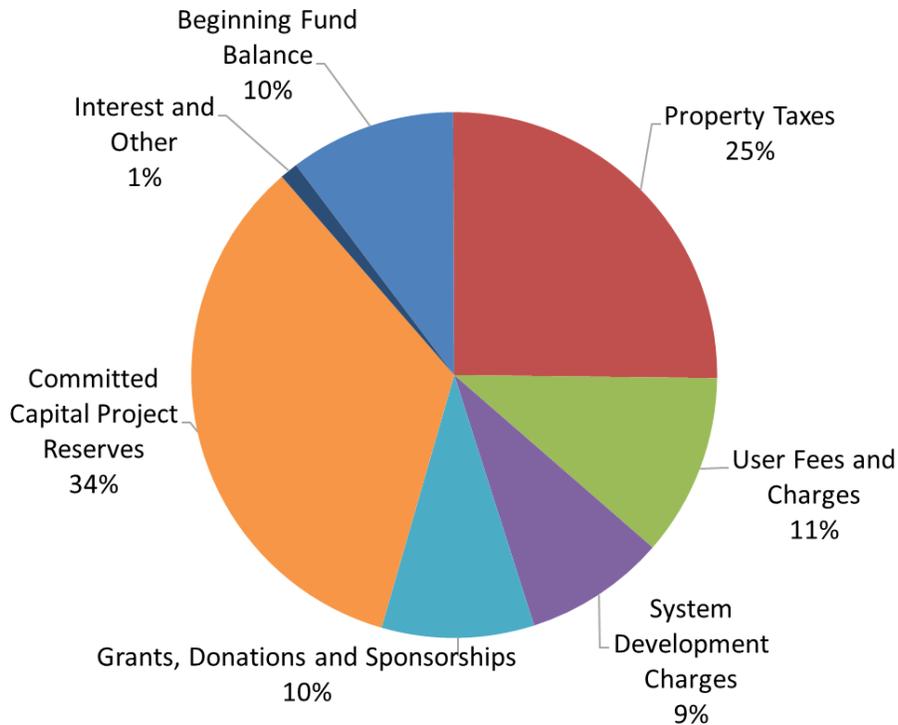
daily staff and program supervision at half of the school sites, and non-school day and summer camp locations.

Recreation Larkspur Community Center Part-Time Positions. The proposed budget includes a net 8.85 additional FTE of part-time positions for Larkspur and JSFC combined. The part-time FTE at JSFC will decrease due to the closure of the indoor pools whereas the part-time FTE at Larkspur will increase substantially as the new facility opens. These part-time positions consist of fitness instructors, fitness center attendants, lifeguards, swim instructors, specialty instructors, customer service specialists, and custodians. These front-line employees deliver most of the direct services and are supported by revenue generated from passes and program fees. Many of these employees will work at both Larkspur and JSFC.

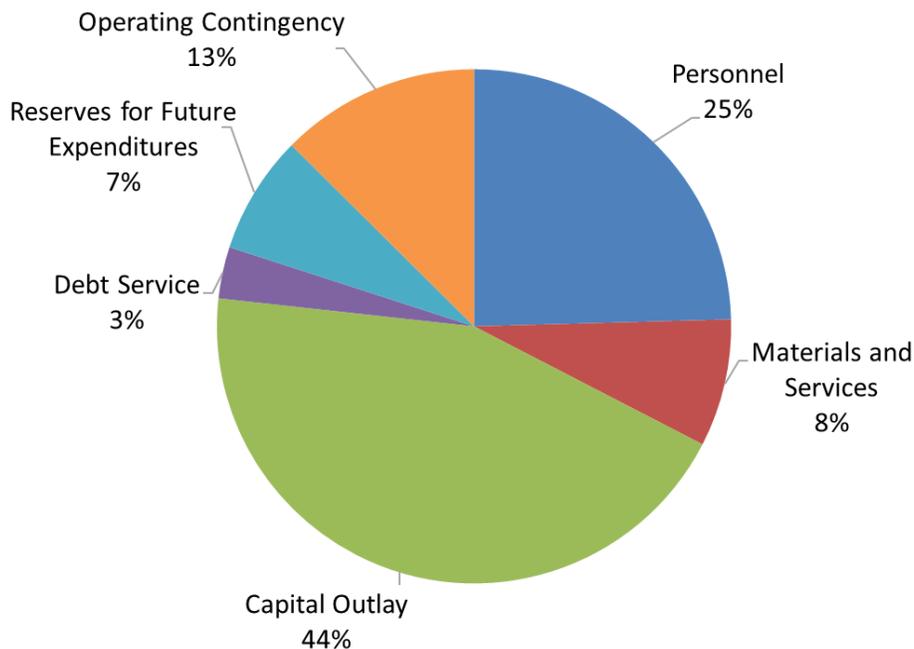
2020-21 Budget Overview

The total district budget for fiscal year 2020-21 is summarized in the following two graphs. The first graph reflects the district's total budgeted resources (less transfers between funds) of \$78,535,103 that will fund this fiscal year's expenditures and reserves for future years. The second graph reflects the district's total budgeted expenditures, reserves and contingency (less transfers between funds) of \$76,535,103.

FY2020-21 Total District Budgeted Resources - \$78,535,103



FY2020-21 Total District Budgeted Requirements - \$76,535,103



Fiscal Year 2020-21
Summary of Financial Sources and Uses
Total District Proposed Budget and Actual for Three Prior Years

	2017-18 Actual	2018-19 Actual	2019-20 Estimate	2020-21 Proposed
Funding Resources:				
Property Taxes	\$ 18,154,301	\$ 19,211,320	\$ 20,440,817	\$ 19,830,091
Grants, Donations & Sponsorships	502,241	141,279	153,151	7,360,450
User Fees & Charges	7,980,385	8,019,156	6,789,666	8,791,533
System Development Charges	6,411,052	7,465,749	6,462,888	6,832,000
Interest	747,949	1,290,910	1,053,028	616,000
Miscellaneous Revenue	263,800	223,676	191,094	164,140
Total Funding Resources:	\$ 34,059,729	\$ 36,352,089	\$ 35,090,644	\$ 43,594,214
Requirements by Category				
Personnel	\$ 14,063,002	\$ 15,077,428	\$ 16,020,424	\$ 18,802,570
Materials and Services	\$ 5,291,276	\$ 5,424,372	\$ 5,404,800	\$ 6,139,666
Capital Outlay	8,524,273	8,532,243	22,558,356	33,792,350
Debt Service				
Principal payments	1,366,047	1,440,489	1,514,153	1,602,579
Interest payments	1,000,647	961,728	920,816	877,351
Special Payments	-	-	1,500,000	-
Total Requirements:	\$ 30,245,245	\$ 31,436,260	\$ 47,918,549	\$ 61,214,516
Other Funding Sources:				
Reimbursement for Services Provided	136,072	44,542	50,000	95,000
Total Other Funding Sources:	\$ 136,072	\$ 44,542	\$ 50,000	\$ 95,000
Net Increase (Decrease) in Fund Balance	3,950,555	4,960,372	(12,777,905)	(17,525,302)
Beginning Fund Balance	38,712,866	42,663,422	47,623,794	34,845,889
Ending Fund Balance	\$ 42,663,421	\$ 47,623,794	\$ 34,845,889	\$ 17,320,587
Other Budgeted Expenditures:				
Contingency	\$ -	\$ -	\$ -	\$ 9,613,544
Reserves for Future Expenditure	-	-	-	5,707,043
Unappropriated Ending Fund Balance	-	-	-	2,000,000
	\$ -	\$ -	\$ -	\$ 17,320,587

Fiscal Year 2020-21
Summary of Financial Sources and Uses
Total District Proposed Budget and Budget for Two Prior Years

	2018-19 Budget	2019-20 Budget	% Change Prior Year	2020-21 Proposed	% Change Prior Year
Funding Resources:					
Property Taxes	\$ 18,465,990	\$ 19,727,811	6.8%	\$ 19,830,091	0.5%
Grants, Donations & Sponsorships	917,047	236,264	-74.2%	7,360,450	3015.3%
User Fees & Charges	8,255,528	8,505,194	3.0%	8,791,533	3.4%
System Development Charges	7,123,535	8,960,010	25.8%	6,832,000	-23.8%
Interest	677,500	770,500	13.7%	616,000	-20.1%
Miscellaneous Revenue	124,358	172,780	38.9%	164,140	-5.0%
Total Funding Resources:	\$ 35,563,958	\$ 38,372,559	7.9%	\$ 43,594,214	13.6%
Requirements by Category					
Personnel	\$ 15,623,978	\$ 17,480,370	11.9%	\$ 18,802,570	7.6%
Materials and Services	6,362,564	6,289,007	-1.2%	6,139,666	-2.4%
Capital Outlay	42,165,220	30,907,988	-26.7%	33,792,350	9.3%
Debt Service					
Principal payments	1,440,489	1,514,153	5.1%	1,602,579	5.8%
Interest payments	961,729	920,816	-4.3%	877,351	-4.7%
Special Payments	-	1,500,000	NA	-	-100.0%
Total Requirements:	\$ 66,553,980	\$ 58,612,334	-11.9%	\$ 61,214,516	4.4%
Other Funding Sources and Uses:					
Reimbursement for Services Provided	150,000	180,000	20.0%	95,000	-47.2%
Total Other Funding Sources:	\$ 150,000	\$ 180,000	20.0%	\$ 95,000	-47.2%
Net Increase (Decrease) in Fund Balance	(30,840,022)	(20,059,775)	-35.0%	(17,525,302)	-12.6%
Beginning Fund Balance	42,975,134	42,659,762	-0.7%	34,845,889	-18.3%
Ending Fund Balance	\$ 12,135,112	\$ 22,599,987	86.2%	\$ 17,320,587	-23.4%
Other Budgeted Expenditures:					
Contingency	2,725,215	10,818,815	297.0%	9,613,544	-11.1%
Reserves for Future Expenditure	7,809,897	9,281,172	18.8%	5,707,043	-38.5%
Unappropriated Ending Fund Balance	1,600,000	2,500,000	56.3%	2,000,000	-20.0%
	\$ 12,135,112	\$ 22,599,987	86.2%	\$ 17,320,587	-23.4%

Fiscal Year 2020-21
Summary of Financial Sources and Uses
General Fund Proposed Budget and Budget for Two Prior Years

	2018-19 Budget	2019-20 Budget	% Change Prior Year	2020-21 Proposed	% Change Prior Year
Funding Resources:					
Property Taxes	\$ 16,717,010	\$ 17,950,000	7.4%	\$ 18,085,000	0.8%
Grants, Donations & Sponsorships	100,768	89,800	-10.9%	43,000	-52.1%
User Fees & Charges	7,867,828	8,101,194	3.0%	8,223,348	1.5%
Interest	175,000	225,000	28.6%	175,000	-22.2%
Miscellaneous Revenue	119,358	169,780	42.2%	150,640	-11.3%
Total Funding Resources:	\$ 24,979,964	\$ 26,535,774	6.2%	\$ 26,676,988	0.5%
Requirements by Category					
Personnel	\$ 15,480,939	\$ 17,303,750	11.8%	\$ 18,466,820	6.7%
Materials and Services	6,020,714	6,094,557	1.2%	5,976,466	-1.9%
Debt Service					
Principal payments	425,489	434,153	2.0%	447,579	3.1%
Interest payments	80,497	70,034	-13.0%	58,969	-15.8%
Special Payments	-	1,500,000	NA	-	-100.0%
Total Requirements:	\$ 22,007,639	\$ 25,402,494	15.4%	\$ 24,949,834	-1.8%
Other Funding Sources and Uses:					
Transfers in from SDC Fund	450,000	560,000	24.4%	575,000	2.7%
Reimbursement for Services Provided	150,000	180,000	20.0%	95,000	-47.2%
Transfer to Reserve Funds	(5,135,000)	(3,925,000)	-23.6%	(5,220,000)	33.0%
Total Other Funding Sources and Uses:	\$ (4,535,000)	\$ (3,185,000)	-29.8%	\$ (4,550,000)	42.9%
Net Increase (Decrease) in Fund Balance	(1,562,675)	(2,051,720)	31.3%	(2,822,846)	37.6%
Beginning Fund Balance	5,662,675	5,901,720	4.2%	8,025,892	36.0%
Ending Fund Balance	\$ 4,100,000	\$ 3,850,000	-6.1%	\$ 5,203,046	35.1%
Other Budgeted Expenditures:					
Contingency	\$ 2,500,000	\$ 1,350,000	-46.0%	\$ 3,203,046	137.3%
Unappropriated Ending Fund Balance	1,600,000	2,500,000	56.3%	2,000,000	-20.0%
	\$ 4,100,000	\$ 3,850,000	-6.1%	\$ 5,203,046	35.1%

2020-21 Proposed Budget

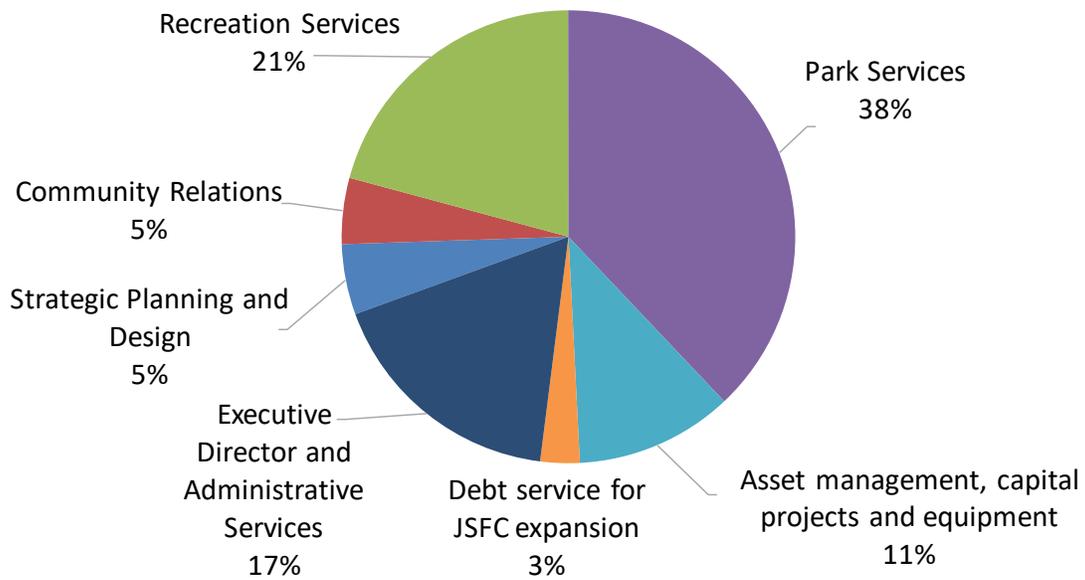
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Fiscal Year 2020-21 Summary of the General Fund

The General Fund accounts for the district’s general park and recreation operations, and includes the functions and costs related to the majority of district staff. The organizational units accounted for in the General Fund are: Executive Director’s office and administrative services, strategic planning and design, park services, community relations and recreation services.

The main revenue sources of the General Fund are property taxes and user fees and charges. Recreation user fees and charges cover 69 percent of the budgeted direct costs of recreation services. Property tax revenues from the district’s permanent tax rate pay for the remainder of the costs in the General Fund, including the interfund transfers.

FY2020-21 General Fund Use of Property Taxes



FY 2020-21 General Fund Resources
Proposed budget compared to prior year actuals



Fiscal Year 2020-21 Summary of the General Fund

	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Estimate	2020-21 Proposed
RESOURCES					
Beginning Working Capital	\$ 5,249,534	\$ 6,441,781	\$ 5,901,720	\$ 6,591,108	\$ 8,025,892
Current Taxes	16,020,238	17,096,995	17,775,000	17,950,000	17,935,000
Delinquent Taxes	277,216	232,993	175,000	550,000	150,000
User Fees & Charges	7,563,029	7,647,969	8,101,194	6,497,169	8,223,348
Interest	158,511	278,964	225,000	235,000	175,000
Miscellaneous	90,356	116,772	96,780	118,247	84,340
Grants & Donations	25,002	37,326	25,000	28,854	28,000
Fundraising & Sponsorships	56,873	60,460	64,800	15,250	15,000
Interfund Transfers	350,000	400,000	560,000	505,000	575,000
Reimbursement for Services	136,072	44,542	180,000	50,000	95,000
Intergovernmental Reimbursements	44,499	64,273	73,000	50,377	66,300
TOTAL RESOURCES	\$ 29,971,329	\$ 32,422,075	\$ 33,177,494	\$ 32,591,005	\$ 35,372,880
REQUIREMENTS					
<i>By Organizational Unit</i>					
Exec Director & Admin Services	\$ 2,514,593	\$ 2,690,964	\$ 3,515,182	\$ 2,800,562	\$ 3,155,050
Strategic Planning & Design	1,056,123	1,152,434	1,410,916	1,287,041	1,410,388
Park Services	6,142,241	6,419,769	7,161,893	6,840,024	6,867,088
Community Relations	742,403	728,391	883,167	765,508	852,300
Recreation Services	8,699,406	9,198,424	10,427,149	9,517,792	12,158,461
Interfund Transfers	3,867,821	5,135,000	3,925,000	1,350,000	5,220,000
Debt Service	506,962	505,985	504,187	504,187	506,548
Special Payments	-	-	1,500,000	1,500,000	-
Contingency	-	-	1,350,000	-	3,203,046
TOTAL REQUIREMENTS	\$ 23,529,549	\$ 25,830,967	\$ 30,677,494	\$ 24,565,113	\$ 33,372,880
<i>By Category:</i>					
Full-Time Wages	\$ 6,588,791	\$ 7,163,899	\$ 7,688,155	\$ 7,590,838	\$ 8,101,700
Part-Time Wages	3,653,648	3,836,329	4,314,721	3,625,518	4,840,600
Related Payroll Expenses	3,692,816	3,964,838	5,300,874	4,692,920	5,544,007
Total Personnel Services	13,935,255	14,965,066	17,303,750	15,909,275	18,486,307
Materials & Services	5,166,752	5,224,915	6,094,557	5,301,651	5,976,466
Capital Outlay	52,759	-	-	-	-
Interfund Transfers	3,867,821	5,135,000	3,925,000	1,350,000	5,220,000
Debt Service					
Principal Payments	416,047	425,489	434,153	434,153	447,579
Interest Payments	90,915	80,496	70,034	70,034	58,969
Special Payments	-	-	1,500,000	1,500,000	-
Contingency	-	-	1,350,000	-	3,203,046
TOTAL REQUIREMENTS	\$ 23,529,549	\$ 25,830,967	\$ 30,677,494	\$ 24,565,113	\$ 33,392,367
Unappropriated Ending Fund Balance	-	-	2,500,000	-	2,000,000
RESOURCES less REQUIREMENTS					
Resources	29,971,329	32,422,075	33,177,494	32,591,005	35,372,880
Requirements	23,529,549	25,830,967	30,677,494	24,565,113	33,372,880
Ending Fund Balance	\$ 6,441,780	\$ 6,591,108	\$ 2,500,000	\$ 8,025,892	\$ 2,000,000
Personnel Summary					
Full-Time Positions	111.65	117.72	122.02	119.82	124.58
Part-Time/Seasonal Positions	117.78	116.33	127.55	98.64	133.30
Total Staffing	229.43	234.05	249.57	218.46	257.88

Fiscal Year 2020-21
General Fund
Executive Director's Office and Administrative Services

	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Estimate	2020-21 Proposed
RESOURCES					
Current Taxes	\$ 16,020,238	\$ 17,096,995	\$ 17,775,000	\$ 17,950,000	\$ 17,935,000
Delinquent Taxes	277,216	232,993	175,000	550,000	150,000
Interest	158,511	278,964	225,000	235,000	175,000
Miscellaneous	26,299	51,146	17,000	48,000	15,000
Interfund Transfer from SDC Fund	150,000	200,000	130,000	130,000	150,000
TOTAL RESOURCES	\$ 16,632,264	\$ 17,860,097	\$ 18,322,000	\$ 18,913,000	\$ 18,425,000

REQUIREMENTS					
Personnel Services					
Full-Time Wages	\$ 1,127,679	\$ 1,188,478	\$ 1,203,770	\$ 1,194,652	\$ 1,288,300
Part-Time Wages	43,020	38,083	39,700	50,120	42,500
Related Payroll Expenses	531,703	554,845	1,243,760	566,453	777,550
Total Personnel Services	1,702,401	1,781,405	2,487,230	1,811,224	2,108,350
Materials & Services	759,432	909,559	1,027,952	989,338	1,046,700
Capital Outlay	52,759	-	-	-	-
TOTAL REQUIREMENTS	\$ 2,514,593	\$ 2,690,964	\$ 3,515,182	\$ 2,800,562	\$ 3,155,050

RESOURCES less REQUIREMENTS					
Resources	16,632,264	17,860,097	18,322,000	18,913,000	18,425,000
Requirements	2,514,593	2,690,964	3,515,182	2,800,562	3,155,050
Resources less Requirements	\$ 14,117,671	\$ 15,169,133	\$ 14,806,818	\$ 16,112,438	\$ 15,269,950

Personnel Summary					
Full-Time Positions	13.81	14.48	15.00	15.00	15.00
Part-Time/Seasonal Positions	0.71	0.60	0.60	0.60	0.60
Total Staffing	14.52	15.08	15.60	15.60	15.60

**Fiscal Year 2020-21
General Fund
Strategic Planning and Design**

	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Estimate	2020-21 Proposed
RESOURCES					
Interfund Transfer from SDC Fund	\$ 200,000	\$ 200,000	\$ 430,000	\$ 375,000	\$ 425,000
Reimbursement for Services	127,328	40,786	160,000	40,000	75,000
TOTAL RESOURCES	\$ 327,328	\$ 240,786	\$ 590,000	\$ 415,000	\$ 500,000

REQUIREMENTS					
Personnel Services					
Full-Time Wages	\$ 656,059	\$ 710,016	\$ 844,750	\$ 813,283	\$ 871,400
Part-Time Wages	55,477	41,390	39,040	43,182	63,000
Related Payroll Expenses	258,041	290,269	405,090	352,199	418,600
Total Personnel Services	969,577	1,041,675	1,288,880	1,208,664	1,353,000
Materials & Services	86,546	110,758	122,036	78,377	57,388
TOTAL REQUIREMENTS	\$ 1,056,123	\$ 1,152,434	\$ 1,410,916	\$ 1,287,041	\$ 1,410,388

RESOURCES less REQUIREMENTS					
Resources	327,328	240,786	590,000	415,000	500,000
Requirements	1,056,123	1,152,434	1,410,916	1,287,041	1,410,388
Resources less Requirements	\$ (728,795)	\$ (911,648)	\$ (820,916)	\$ (872,041)	\$ (910,388)

Personnel Summary					
Full-Time Positions	9.17	9.49	11.00	11.00	11.00
Part-Time/Seasonal Positions	0.85	0.83	0.58	0.53	0.84
Total Staffing	10.02	10.32	11.58	11.53	11.84

**Fiscal Year 2020-21
General Fund
Community Relations**

	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Estimate	2020-21 Proposed
RESOURCES					
Playbook	\$ 8,525	\$ 990	\$ -	\$ -	\$ -
TOTAL RESOURCES	\$ 8,525	\$ 990	\$ -	\$ -	\$ -

REQUIREMENTS					
Personnel Services					
Full-Time Wages	\$ 309,876	\$ 341,063	\$ 365,280	\$ 361,132	\$ 380,300
Part-Time Wages	2,523	-	-	-	-
Related Payroll Expenses	131,848	136,688	157,120	149,372	173,000
Total Personnel Services	444,247	477,751	522,400	510,504	553,300
Materials & Services	298,156	250,640	360,767	255,004	299,000
TOTAL REQUIREMENTS	\$ 742,403	\$ 728,391	\$ 883,167	\$ 765,508	\$ 852,300

RESOURCES less REQUIREMENTS					
Resources	8,525	990	-	-	-
Requirements	742,403	728,391	883,167	765,508	852,300
Resources less Requirements	\$ (733,878)	\$ (727,401)	\$ (883,167)	\$ (765,508)	\$ (852,300)

Personnel Summary					
Full-Time Positions	4.63	5.00	5.00	5.00	5.00
Part-Time/Seasonal Positions	0.08	-	0.18	-	-
Total Staffing	4.71	5.00	5.18	5.00	5.00

**Fiscal Year 2020-21
General Fund
Park Services**

	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Estimate	2020-21 Proposed
RESOURCES					
Miscellaneous	\$ 1,733	\$ 2,607	\$ 16,000	\$ 6,086	\$ 3,000
Community Events	-	78,412	69,000	44,760	-
Reimbursement for Services	8,744	3,756	20,000	10,000	20,000
TOTAL RESOURCES	\$ 10,477	\$ 84,775	\$ 105,000	\$ 60,846	\$ 23,000

REQUIREMENTS					
Personnel Services					
Full-Time Wages	\$ 2,405,694	\$ 2,621,496	\$ 2,787,054	\$ 2,852,395	\$ 2,894,175
Part-Time Wages	553,924	583,409	708,305	486,084	387,400
Related Payroll Expenses	1,182,579	1,262,260	1,413,423	1,415,475	1,518,507
Total Personnel Services	4,142,197	4,467,165	4,908,782	4,753,954	4,800,082
Materials & Services	2,000,044	1,952,605	2,253,111	2,086,069	2,067,005
TOTAL REQUIREMENTS	\$ 6,142,241	\$ 6,419,769	\$ 7,161,893	\$ 6,840,024	\$ 6,867,088

RESOURCES less REQUIREMENTS					
Resources	10,477	84,775	105,000	60,846	23,000
Requirements	6,142,241	6,419,769	7,161,893	6,840,024	6,867,088
Resources less Requirements	\$ (6,131,764)	\$ (6,334,994)	\$ (7,056,893)	\$ (6,779,177)	\$ (6,844,088)

Personnel Summary					
Full-Time Positions	47.44	50.67	51.60	50.40	51.85
Part-Time/Seasonal Positions	17.12	16.55	20.36	12.84	18.28
Total Staffing	64.56	67.22	71.96	63.24	70.13

**Fiscal Year 2020-21
General Fund
Recreation Services**

	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Estimate	2020-21 Proposed
RESOURCES					
User Fees & Charges	\$ 7,554,504	\$ 7,568,567	\$ 8,032,194	\$ 6,452,409	\$ 8,223,348
Grants & Donations	25,002	37,326	25,000	28,854	28,000
Fundraising & Sponsorships	56,873	60,460	64,800	15,250	15,000
Other & Miscellaneous	62,325	63,019	63,780	64,161	66,340
Intergovernmental Reimbursements	44,499	64,273	73,000	50,377	66,300
TOTAL RESOURCES	\$ 7,743,202	\$ 7,793,646	\$ 8,258,774	\$ 6,611,051	\$ 8,398,988
REQUIREMENTS					
Personnel Services					
Full-Time Wages	\$ 2,089,482	\$ 2,302,846	\$ 2,487,301	\$ 2,369,377	\$ 2,667,525
Part-Time Wages	2,998,704	3,173,448	3,527,676	3,046,131	4,347,700
Related Payroll Expenses	1,588,646	1,720,776	2,081,480	2,209,420	2,636,863
Total Personnel Services	6,676,833	7,197,070	8,096,458	7,624,929	9,652,088
Materials & Services	2,022,573	2,001,354	2,330,691	1,892,863	2,506,373
TOTAL REQUIREMENTS	\$ 8,699,406	\$ 9,198,424	\$ 10,427,149	\$ 9,517,792	\$ 12,158,461
RESOURCES less REQUIREMENTS					
Resources	7,743,202	7,793,646	8,258,774	6,611,051	8,398,988
Requirements	8,699,406	9,198,424	10,427,149	9,517,792	12,158,461
Resources less Requirements	\$ (956,205)	\$ (1,404,778)	\$ (2,168,375)	\$ (2,906,741)	\$ (3,759,473)
Personnel Summary					
Full-Time Positions	36.60	38.08	39.42	38.42	41.73
Part-Time/Seasonal Positions	99.02	98.35	105.83	84.67	113.58
Total Staffing	135.62	136.43	145.25	123.09	155.31

**Fiscal Year 2020-21
Special Revenue Fund
Facility Rental**

	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Estimate	2020-21 Proposed
RESOURCES					
Beginning Working Capital	\$ 767,580	\$ 1,017,128	\$ 1,118,697	\$ 1,167,560	\$ 1,259,209
Interest	16,675	31,182	32,000	28,992	33,000
Aspen Hall Rental	108,902	105,421	126,000	79,190	131,000
Hollinshead Barn Rental	51,563	44,709	57,000	37,750	61,000
Public Facility Rental	129,635	322,070	201,500	165,733	301,585
Building Leases	72,462	38,987	19,500	9,825	9,600
Community Events	54,794	-	-	-	65,000
TOTAL RESOURCES	\$ 1,201,611	\$ 1,559,497	\$ 1,554,697	\$ 1,489,050	\$ 1,860,394

REQUIREMENTS

By Category:

Personnel Services					
Full-Time Wages	\$ 80,004	\$ 73,183	\$ 76,295	\$ 71,630	\$ 205,100
Part-Time Wages	8,007	24	10,570	-	20,000
Related Payroll Expenses	39,736	39,155	89,755	39,519	110,650
Total Personnel Services	127,747	112,362	176,620	111,149	335,750
Materials & Services					
Materials & Services	56,735	85,456	119,450	78,149	113,200
Capital Outlay	-	54,119	155,000	40,543	151,500
Interfund Transfers	-	140,000	-	-	-
Contingency	-	-	1,103,627	-	1,259,944
TOTAL REQUIREMENTS	\$ 184,482	\$ 391,937	\$ 1,554,697	\$ 229,842	\$ 1,860,394

RESOURCES less REQUIREMENTS

Resources	1,201,611	1,559,497	1,554,697	1,489,050	1,860,394
Requirements	184,482	391,937	1,554,697	229,842	1,860,394
Resources less Requirements	\$ 1,017,128	\$ 1,167,560	\$ -	\$ 1,259,208	\$ -

Personnel Summary

Full-Time Positions	1.19	2.05	1.98	1.98	3.42
Part-Time Positions	0.33	-	0.25	-	0.48
Total Staffing	1.52	2.05	2.23	1.98	3.90

**Fiscal Year 2020-21
Special Revenue Fund
System Development Charges**

	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Estimate	2020-21 Proposed
<u>RESOURCES</u>					
Beginning Working Capital	\$ 20,026,754	\$ 20,043,666	\$ 22,293,905	\$ 24,264,961	\$ 12,806,068
Interest	343,648	579,217	306,000	411,800	126,000
System Development Charges	6,411,052	7,465,749	8,960,010	6,462,888	6,832,000
TOTAL RESOURCES	\$ 26,781,454	\$ 28,088,632	\$ 31,559,915	\$ 31,139,649	\$ 19,764,068
<u>REQUIREMENTS</u>					
<i>By Category:</i>					
Materials & Services	67,790	114,001	75,000	25,000	50,000
Capital Outlay	6,319,998	3,309,670	23,548,373	17,803,582	15,718,400
Interfund Transfers	350,000	400,000	560,000	505,000	575,000
Contingency	-	-	7,376,542	-	3,420,668
TOTAL REQUIREMENTS	\$ 6,737,788	\$ 3,823,670	\$ 31,559,915	\$ 18,333,582	\$ 19,764,068
<u>RESOURCES less REQUIREMENTS</u>					
Resources	26,781,454	28,088,632	31,559,915	31,139,649	19,764,068
Requirements	6,737,788	3,823,670	31,559,915	18,333,582	19,764,068
Resources less Requirements	\$ 20,043,666	\$ 24,264,961	\$ -	\$ 12,806,068	\$ -

**Fiscal Year 2020-21
Facility Reserve Fund**

	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Estimate	2020-21 Proposed
<u>RESOURCES</u>					
Beginning Working Capital	\$ 12,050,988	\$ 14,718,144	\$ 12,669,446	\$ 14,865,720	\$ 11,961,387
Interest	207,509	358,803	175,000	325,000	250,000
Grant Revenue	366,665	38,492	146,464	107,972	750,000
Contributions	53,702	-	-	-	6,567,450
Sales & Insurance Proceeds	81,698	30,481	-	-	-
Interfund Transfers	3,717,821	4,635,000	3,575,000	1,000,000	4,970,000
TOTAL RESOURCES	\$ 16,478,382	\$ 19,780,919	\$ 16,565,910	\$ 16,298,692	\$ 24,498,837
<u>REQUIREMENTS</u>					
<i>By Category:</i>					
Capital Outlay	1,760,238	4,915,199	6,577,264	4,337,305	17,498,950
Contingency	-	-	988,646	-	1,729,887
Reserves for Larkspur Center	-	-	3,000,000	-	-
Reserves for Park Maintenance Facility	-	-	4,000,000	-	4,000,000
Reserves for Asset Management	-	-	2,000,000	-	1,270,000
TOTAL REQUIREMENTS	\$ 1,760,238	\$ 4,915,199	\$ 16,565,910	\$ 4,337,305	\$ 24,498,837
<u>RESOURCES less REQUIREMENTS</u>					
Resources	16,478,382	19,780,919	16,565,910	16,298,692	24,498,837
Requirements	1,760,238	4,915,199	16,565,910	4,337,305	24,498,837
Resources less Requirements	\$ 14,718,144	\$ 14,865,720	\$ -	\$ 11,961,387	\$ -

The Facility Reserve Fund was established to enable the District to set aside funds, through transfers, for acquiring, constructing, and maintaining real property and/or building facilities. The annual transfer amount will be determined on a yearly basis, depending upon General Fund resources. Guidelines are to maintain a minimum balance of \$150,000 for unanticipated facility needs.

**Fiscal Year 2020-21
Equipment Reserve Fund**

	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Estimate	2020-21 Proposed
<u>RESOURCES</u>					
Beginning Working Capital	\$ 504,756	\$ 315,830	\$ 548,023	\$ 585,423	\$ 590,043
Interest	5,103	5,698	7,500	8,001	7,000
Grant Revenue	-	5,000	-	1,075	-
Sales & Insurance Proceeds	47,248	12,150	3,000	22,470	13,500
Interfund Transfers	150,000	500,000	350,000	350,000	250,000
TOTAL RESOURCES	\$ 707,107	\$ 838,678	\$ 908,523	\$ 966,969	\$ 860,543
<u>REQUIREMENTS</u>					
<i>By Category:</i>					
Capital Outlay	391,277	253,255	627,351	376,925	423,500
Reserves for Future Expenditures	-	-	281,172	-	437,043
TOTAL REQUIREMENTS	\$ 391,277	\$ 253,255	\$ 908,523	\$ 376,925	\$ 860,543
<u>RESOURCES less REQUIREMENTS</u>					
Resources	707,107	838,678	908,523	966,969	860,543
Requirements	391,277	253,255	908,523	376,925	860,543
Resources less Requirements	\$ 315,830	\$ 585,423	\$ -	\$ 590,043	\$ -

The Equipment Reserve Fund was established to enable the District to set aside funds, through transfers, for purchasing vehicles, equipment, furniture, fixtures, and technology. Staff has developed a long-term replacement schedule that reflects all vehicles and equipment currently owned, through FY24/25. Guidelines are to maintain a minimum balance of \$750,000 for unanticipated emergency purchases.

**Fiscal Year 2020-21
General Obligation Bond Debt Service Fund**

	2017-18	2018-19	2019-20	2019-20	2020-21
	Actual	Actual	Budget	Estimate	Proposed
<u>RESOURCES</u>					
Beginning Working Capital	\$ 113,254	\$ 126,873	\$ 127,971	\$ 149,021	\$ 203,291
Interest	16,504	37,046	25,000	44,235	25,000
Current Property Taxes	1,823,608	1,854,737	1,762,811	1,880,917	1,725,091
Delinquent Property Taxes	33,238	26,596	15,000	59,900	20,000
TOTAL RESOURCES	\$ 1,986,604	\$ 2,045,252	\$ 1,930,782	\$ 2,134,073	\$ 1,973,382
<u>REQUIREMENTS</u>					
<i>By Category:</i>					
Debt Service					
Series 2013 GO Bond Principal Payments	950,000	1,015,000	1,080,000	1,080,000	1,155,000
Series 2013 GO Bond Interest Payments	909,731	881,231	850,782	850,782	818,382
TOTAL REQUIREMENTS	\$ 1,859,731	\$ 1,896,231	\$ 1,930,782	\$ 1,930,782	\$ 1,973,382
<u>RESOURCES less REQUIREMENTS</u>					
Resources	1,986,604	2,045,252	1,930,782	2,134,073	1,973,382
Requirements	1,859,731	1,896,231	1,930,782	1,930,782	1,973,382
Resources less Requirements	\$ 126,873	\$ 149,021	\$ -	\$ 203,291	\$ -

The General Obligation Bond Debt Service Fund is a Debt Service Fund that was established for the issuance of the June 5, 2013 General Obligation bonds (Series 2013 GO Bonds) to receive the property taxes related to the Series 2013 GO Bonds issuance, and to pay the annual debt service on these bonds. Any funds remaining after all debt responsibilities related to the Series 2013 GO Bonds have been fulfilled, and at the time of the dissolution of the General Obligation Bond Debt Service Fund, will transfer to the General Fund.

Supplemental Data

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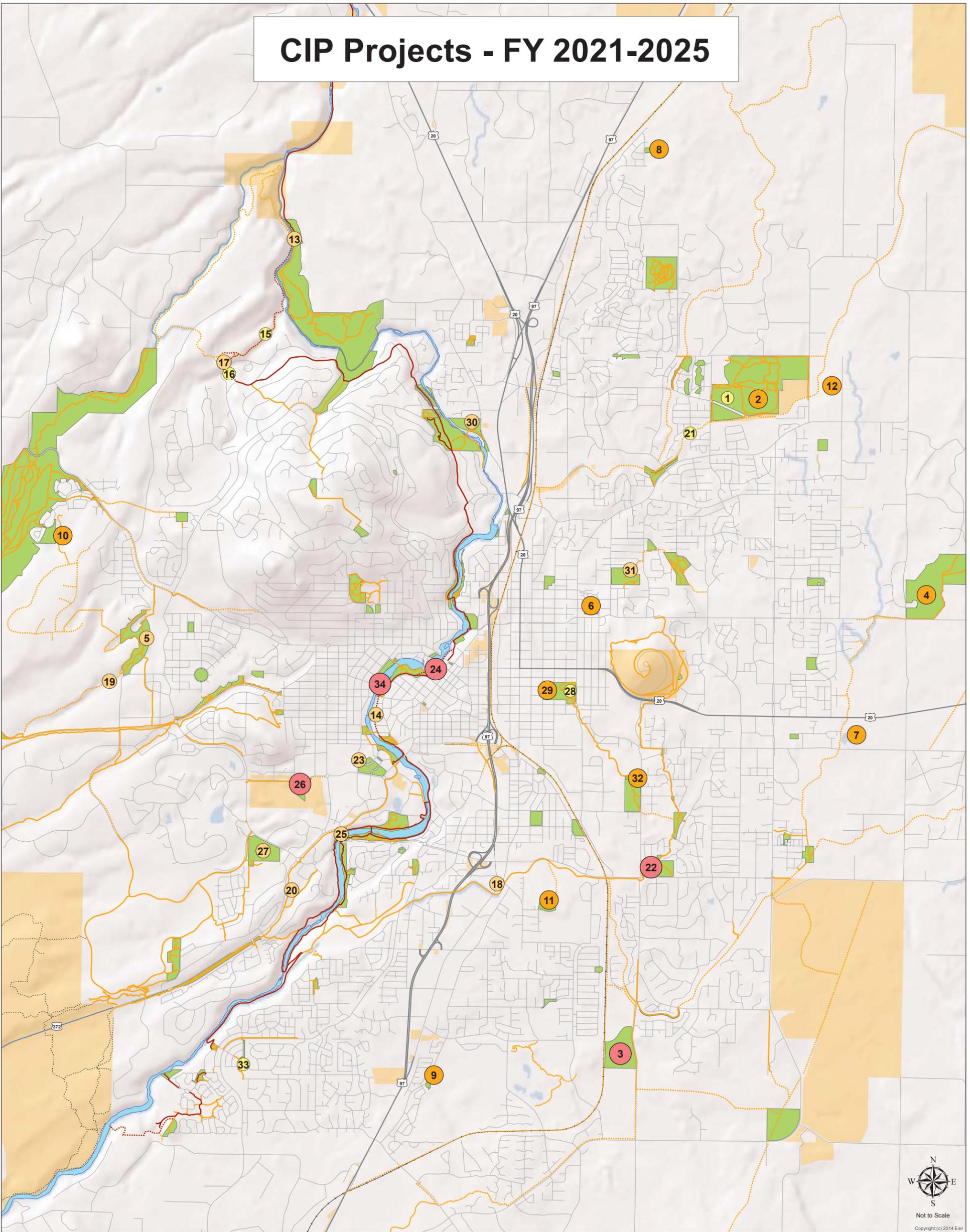
Bend Park & Recreation District Five-Year Capital Improvement Plan (CIP) for Fiscal Years Ending 2021-2025

Project Type	Project Stage	Current Project Cost Estimate	Spent in Prior and Current Fiscal Years	To be Spent Fiscal Years 2021-2025	FY 2021-25 Funding Allocation by Source				FY 20-21 Total	FY 21-22 Total	FY 22-23 Total	FY 23-24 Total	FY 24-25 Total
					Property Tax Revenue	SDC Funds	Alternative Funds	Alt. Type					
Community Parks													
Pine Nursery Park Ph. 4 (Pending Partnership)	Order of Magnitude	130,000	30,000	100,000	-	100,000	-	-	-	-	-	-	100,000
Pine Nursery Park Ph. 5	Order of Magnitude	5,000,000	-	5,000,000	-	5,000,000	-	-	-	400,000	2,300,000	2,300,000	-
Alpenglow Park	Construction Documents	11,395,800	1,750,000	9,645,800	-	9,645,800	-	5,107,600	4,538,200	-	-	-	-
Big Sky Park Expansion	Award/Bid	4,260,000	551,500	3,708,500	458,300	3,250,200	-	-	3,708,500	-	-	-	-
Discovery Park Ph. 2	Order of Magnitude	650,000	-	650,000	-	650,000	-	-	150,000	500,000	-	-	-
Total Community Parks		21,435,800	2,331,500	19,104,300	458,300	18,646,000	-	5,107,600	8,396,700	900,000	2,300,000	2,400,000	
Neighborhood Parks													
Land Acquisitions	Acquisition	3,874,800	-	3,874,800	-	3,874,800	-	968,700	968,700	968,700	-	-	968,700
Neighborhood Parks Design & Development	Order of Magnitude	3,036,200	-	3,036,200	-	3,036,200	-	251,300	1,276,400	249,000	1,128,000	131,500	-
Goodrich Property	Construction Documents	1,773,150	800,000	973,150	-	805,700	167,450	2	973,150	-	-	-	-
Park Area 14 - Bear Creek	Order of Magnitude	2,171,400	-	2,171,400	-	2,171,400	-	-	-	-	1,000,000	1,171,400	-
Northpointe Park	Conceptual Design	2,524,700	920,000	1,604,700	-	1,604,700	-	1,604,700	-	-	-	-	-
Golf and Country Club Site	Order of Magnitude	2,000,000	747,141	1,252,900	-	1,252,900	-	-	200,000	1,052,900	-	-	-
Shevlin West Park Property	Order of Magnitude	1,423,000	-	1,423,000	-	1,423,000	-	-	-	-	200,000	1,223,000	-
Total Neighborhood Parks		16,803,250	2,467,141	14,336,150	-	14,168,700	167,450	3,797,850	2,445,100	2,270,600	2,328,000	3,494,600	
Park Development Agreements													
Stone Creek NP Development Credits	Completion	1,764,000	1,533,978	230,000	-	230,000	-	230,000	-	-	-	-	-
Park Search Area 4 (Northeast)	Order of Magnitude	2,270,600	-	2,270,600	-	2,270,600	-	-	-	1,402,600	434,000	434,000	-
Total Park Development Agreements		4,034,600	1,533,978	2,500,600	-	2,500,600	-	230,000	-	1,402,600	434,000	434,000	
Regional Parks													
Riley Ranch Nature Reserve Bridge	Conceptual Design	800,000	-	800,000	-	800,000	-	-	-	800,000	-	-	-
Total Regional Parks		800,000	-	800,000	-	800,000	-	-	-	800,000	-	-	
Trails													
Galveston to Millers Landing	Order of Magnitude	800,000	96,396	703,700	-	703,700	-	-	-	703,700	-	-	-
Putnam to Riley Ranch Bridge	Order of Magnitude	155,000	440	154,600	-	154,600	-	-	154,600	-	-	-	-
Kirkaldy to Putnam	Order of Magnitude	63,100	3,662	59,400	-	59,400	-	-	42,200	17,200	-	-	-
Deschutes River Trail North Parking	Order of Magnitude	320,000	-	320,000	-	320,000	-	-	20,000	300,000	-	-	-
Miscellaneous Trails	Order of Magnitude	500,000	-	500,000	-	500,000	-	100,000	100,000	100,000	100,000	100,000	-
COHCT Crossings	Construction Documents	383,500	-	383,500	-	383,500	-	100,000	-	-	283,500	-	-
Discovery West Trail Undercrossing	Construction Documents	820,000	450,000	370,000	-	370,000	-	370,000	-	-	-	-	-
Haul Road Trail	Construction Documents	685,400	20,034	665,400	-	665,400	-	20,000	645,400	-	-	-	-
North Unit Irrigation Canal Trail (NUID)	Order of Magnitude	160,000	-	160,000	-	160,000	-	30,000	30,000	-	-	-	100,000
Total Trails		3,887,000	570,532	3,316,600	-	3,316,600	-	620,000	992,200	1,120,900	383,500	200,000	

Bend Park & Recreation District Five-Year Capital Improvement Plan (CIP) for Fiscal Years Ending 2021-2025

Project Type	Project Stage	Current Project Cost Estimate	Spent in Prior and Current Fiscal Years	To be Spent Fiscal Years 2021-2025	FY 2021-25 Funding Allocation by Source				FY 20-21 Total	FY 21-22 Total	FY 22-23 Total	FY 23-24 Total	FY 24-25 Total
					Property Tax Revenue	SDC Funds	Alternative Funds	Alt. Type					
Recreation Facilities													
Larkspur Center	Construction Documents	23,331,000	18,849,568	4,481,500	4,481,500	-	-		4,481,500	-	-	-	-
Westside Recreation Facility Infrastructure (Simpson RAB)	Order of Magnitude	700,000	-	700,000	-	700,000	-		700,000	-	-	-	-
Total Recreation Facilities		24,031,000	18,849,568	5,181,500	4,481,500	700,000	-		5,181,500	-	-	-	-
Community Wide													
Drake Park DRT Trail & Bank Improvements	Award/Bid	7,300,000	1,263,626	6,036,400	1,721,000	3,565,400	750,000	1	6,036,400	-	-	-	-
Riverbend South River Restoration & Access Project	Design Development	264,000	-	264,000	264,000	-	-		64,000	200,000	-	-	-
Total Community Wide		7,564,000	1,263,626	6,300,400	1,985,000	3,565,400	750,000		6,100,400	200,000	-	-	-
Asset Management Projects													
Accessibility Improvements	Order of Magnitude	425,000	-	425,000	425,000	-	-		-	50,000	125,000	125,000	125,000
Asset Management Projects (\$5,000-\$50,000)	Order of Magnitude	1,250,000	-	1,250,000	1,250,000	-	-		250,000	250,000	250,000	250,000	250,000
Park Services Complex	Order of Magnitude	10,000,000	-	10,000,000	8,000,000	-	2,000,000	3	-	-	-	8,000,000	2,000,000
Skyline Field Renovations + Parking Lot Lights	Order of Magnitude	397,700	-	397,700	397,700	-	-		-	100,000	-	297,700	-
JSFC Flooring Replacement	Order of Magnitude	175,000	-	175,000	175,000	-	-		-	-	175,000	-	-
JSFC Indoor Pool Tank Replacement & Renovation	Conceptual Design	3,030,000	300,000	2,730,000	2,730,000	-	-		2,730,000	-	-	-	-
Natural Resource River Stewardship	Order of Magnitude	81,000	41,029	40,000	40,000	-	-		20,000	-	20,000	-	-
Sawyer Park	Order of Magnitude	600,000	-	600,000	600,000	-	-		-	100,000	500,000	-	-
Hollinshead Park ADA & Master Plan	Order of Magnitude	1,000,000	-	1,000,000	650,000	250,000	100,000	4	-	100,000	900,000	-	-
Ponderosa Park (North)	Order of Magnitude	1,200,000	-	1,200,000	850,000	350,000	-		-	-	150,000	1,050,000	-
Hollygrape Park ADA Renovation	Construction Documents	150,000	35,000	115,000	115,000	-	-		115,000	-	-	-	-
Mirror Pond Dredge Commitment	Construction Documents	6,700,000	-	6,700,000	300,000	-	6,400,000	2	6,700,000	-	-	-	-
Total Asset Management Projects		25,008,700	376,029	24,632,700	15,532,700	600,000	8,500,000		9,815,000	600,000	2,120,000	9,722,700	2,375,000
Total CIP Funding Allocations		103,564,350	27,392,374	76,172,250	22,457,500	44,297,300	9,417,450		30,852,350	12,634,000	8,614,100	15,168,200	8,903,600
Alternative Funding Type Key					29.48%	58.15%	12.36%		40.50%	16.59%	11.31%	19.91%	11.69%
1 - Grant Funding					Funding Allocation by Source				Funding Allocation by Source				
2 - Contributions, Collaborations, Fundraising													
3 - Debt Financing													
4 - Facility Rental Special Revenue Funding													

CIP Projects - FY 2021-2025



Capital Improvement Plan (CIP) Projects - FY 2021-2025

- Existing Deschutes River Trail
- Planned Deschutes River Trail
- Existing Trail
- Planned Trail
- USFS Trails
- State Highway
- Public Land
- Park District Boundary
- Urban Growth Boundary

- Total Cost Estimate by Location > \$5M
- Total Cost Estimate by Location \$1M - \$5M
- Total Cost Estimate by Location \$250K - \$1M
- Total Cost Estimate by Location < \$250K

Note: "Total Cost Estimate" is based on a projects's total cost for the 2021-2025 period only and does not include prior year expenditures.

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Fiscal Year 2020-21
Summary of Total District Full Time Equivalents

	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Estimate	2020-21 Proposed
Executive Director's Office and Administrative Services					
Full-Time Positions	13.81	14.48	15.00	15.00	15.00
Part-Time/Seasonal Positions	0.71	0.60	0.60	0.60	0.60
Total Department Positions	14.52	15.08	15.60	15.60	15.60
Strategic Planning and Design					
Full-Time Positions	9.17	9.49	11.00	11.00	11.00
Part-Time/Seasonal Positions	0.85	0.83	0.58	0.53	0.84
Total Department Positions	10.02	10.32	11.58	11.53	11.84
Community Relations					
Full-Time Positions	4.63	5.00	5.00	5.00	5.00
Part-Time/Seasonal Positions	0.08	-	0.18	-	-
Total Department Positions	4.71	5.00	5.18	5.00	5.00
Park Services					
Full-Time Positions	47.44	50.67	51.60	50.40	51.85
Part-Time/Seasonal Positions	17.12	16.55	20.36	12.84	18.28
Total Department Positions	64.56	67.22	71.96	63.24	70.13
Recreation					
Full-Time Positions	36.60	38.08	39.42	38.42	41.73
Part-Time/Seasonal Positions	99.02	98.35	105.83	84.67	113.58
Total Department Positions	135.62	136.43	145.25	123.09	155.31
Facility Rental Special Revenue Fund					
Full-Time Positions	1.19	2.05	1.98	1.98	3.42
Part-Time/Seasonal Positions	0.33	-	0.25	-	0.48
Total Department Positions	1.52	2.05	2.23	1.98	3.90
Total District					
Full-Time Positions	112.84	119.77	124.00	121.80	128.00
Part-Time/Seasonal Positions	118.11	116.33	127.80	98.64	133.78
Total District Positions	230.95	236.10	251.80	220.44	261.78

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All Funds

Description	2017-18 Actual	2018-19 Actual	2019-20 Final Budget	2019-20 Estimate	2020-21 Proposed
Operating Revenue					
Current Taxes	17,843,847	18,951,732	19,537,811	19,830,917	19,660,091
Delinquent Taxes	310,454	259,589	190,000	609,900	170,000
User Fees & Charges	7,980,385	8,019,156	8,505,194	6,789,666	8,791,533
Interest	747,949	1,290,910	770,500	1,053,028	616,000
Other and Miscellaneous	134,854	181,045	169,780	168,624	150,640
Grants, Donations and Sponsorships	502,241	141,279	236,264	153,151	7,360,450
System Development Charges	6,411,052	7,465,749	8,960,010	6,462,888	6,832,000
Sale of Assets/Insurance Proceeds	128,946	42,631	3,000	22,470	13,500
Total Operating Revenue	34,059,729	36,352,089	38,372,559	35,090,644	43,594,214
Non-Operating Resources					
Beginning Fund Balance	38,712,866	42,663,422	42,659,762	47,623,794	34,845,889
Transfer-In from SDC Fund	4,217,821	5,535,000	4,485,000	1,855,000	5,795,000
Reimbursement for Services	136,072	44,542	180,000	50,000	95,000
Total Non-Operating Resources	43,066,759	48,242,964	47,324,762	49,528,794	40,735,889
Total Resources	77,126,488	84,595,054	85,697,321	84,619,438	84,330,103
Personnel Services					
Full Time Salaries	6,668,795	7,237,082	7,764,450	7,662,468	8,306,800
Part Time Salaries	3,661,655	3,836,353	4,325,291	3,625,518	4,860,600
FICA	756,890	812,520	921,530	826,982	1,002,550
FT Workers Compensation	97,193	93,242	97,648	88,045	94,575
PT Workers Compensation	64,673	58,202	67,740	60,321	67,670
FT Medical	1,058,047	1,181,702	1,311,500	1,295,223	1,382,425
PT Medical	170,809	178,122	189,740	249,753	255,700
FT Dental/Vision	161,930	196,187	209,490	210,415	242,875
PT Dental/Vision	20,711	22,206	25,030	30,851	34,450
FT Life/Disability	41,552	42,689	36,213	35,580	40,575
FT Retirement	827,115	888,517	1,183,059	1,115,939	1,145,925
PT Retirement	226,807	223,190	318,140	324,457	393,300
Unemployment	9,931	10,739	12,722	10,592	19,275
Medical Expense Reimbursement	222,784	234,042	339,817	215,194	255,850
Payroll Contingency	15,211	40,693	578,000	244,587	600,000
YE Payroll Period Accrual	58,901	21,942	100,000	24,500	100,000
Total Personnel Services	14,063,002	15,077,428	17,480,370	16,020,424	18,802,570
Materials					
General Fund	5,166,752	5,224,915	6,094,557	5,301,651	5,976,466
System Development Charges Fund	67,790	114,001	75,000	25,000	50,000
Facility Rental Special Revenue Fund	56,735	85,456	119,450	78,149	113,200
Total Materials	5,291,276	5,424,372	6,289,007	5,404,800	6,139,666
Capital Outlay					
General Fund	52,759	-	-	-	-
Facility Reserve Fund	1,760,238	4,915,199	6,577,264	4,337,305	17,498,950
Equipment Reserve Fund	391,277	253,255	627,351	376,925	423,500
SDC Fund	6,319,998	3,309,670	23,548,373	17,803,582	15,718,400
Facility Rental Fund	-	54,119	155,000	40,543	151,500
Total Capital Outlay	8,524,273	8,532,243	30,907,988	22,558,356	33,792,350

All Funds

Description	2017-18 Actual	2018-19 Actual	2019-20 Final Budget	2019-20 Estimate	2020-21 Proposed
Interfund Transfers					
General Fund	3,867,821	5,135,000	3,925,000	1,350,000	5,220,000
SDC Fund	350,000	400,000	560,000	505,000	575,000
Total Interfund Transfers	4,217,821	5,535,000	4,485,000	1,855,000	5,795,000
Total Debt Service	2,366,694	2,402,217	2,434,969	2,434,969	2,479,930
Total Reserves	-	-	9,281,172	-	5,707,043
Operating Contingency	-	-	10,818,815	-	9,613,544
Special Payments	-	-	1,500,000	1,500,000	-
Unappropriated End Fund Balance	-	-	2,500,000	-	2,000,000
Total Resources	77,126,488	84,595,054	85,697,321	84,619,438	84,330,103
Total Requirements	34,463,066	36,971,260	83,197,321	49,773,549	82,330,103
Ending Fund Balance	42,663,421	47,623,794	2,500,000	34,845,889	2,000,000

General Fund

Description	2017-18 Actual	2018-19 Actual	2019-20 Final Budget	2019-20 Estimate	2020-21 Proposed
Operating Revenue					
Current Taxes	16,020,238	17,096,995	17,775,000	17,950,000	17,935,000
Delinquent Taxes	277,216	232,993	175,000	550,000	150,000
User Fees & Charges	7,768,235	7,861,550	8,337,194	6,755,851	8,635,338
Needs-Based Assistance	(205,206)	(213,581)	(236,000)	(258,683)	(411,990)
Interest	158,511	278,964	225,000	235,000	175,000
Miscellaneous	90,356	116,772	96,780	118,247	84,340
Grants & Donations	25,002	37,326	25,000	28,854	28,000
Fundraising & Sponsorships	56,873	60,460	64,800	15,250	15,000
Intergovernmental Reimbursements	44,499	64,273	73,000	50,377	66,300
Total Operating Revenue	24,235,723	25,535,752	26,535,774	25,444,897	26,676,988
Non-Operating Resources					
Beginning Fund Balance	5,249,534	6,441,781	5,901,720	6,591,108	8,025,892
Transfer-In from SDC Fund	350,000	400,000	560,000	505,000	575,000
Reimbursement for Services	136,072	44,542	180,000	50,000	95,000
Total Non-Operating Resources	5,735,606	6,886,323	6,641,720	7,146,108	8,695,892
Total Resources	29,971,329	32,422,075	33,177,494	32,591,005	35,372,880
Personnel Services					
Full Time Salaries	6,588,791	7,163,899	7,688,155	7,590,838	8,101,700
Part Time Salaries	3,653,648	3,836,329	4,314,721	3,625,518	4,840,600
FICA	750,944	807,201	914,861	821,735	985,250
FT Workers Compensation	96,363	92,488	96,748	87,267	91,775
PT Workers Compensation	64,384	58,132	67,550	60,179	67,570
FT Medical	1,040,124	1,163,259	1,285,188	1,277,998	1,346,025
PT Medical	169,870	177,866	189,740	249,753	253,400
FT Dental/Vision	159,983	195,329	205,501	206,921	237,375
PT Dental/Vision	20,649	22,205	25,030	30,851	34,100
FT Life/Disability	41,097	42,195	35,783	35,184	39,375
FT Retirement	817,993	879,366	1,172,378	1,108,071	1,116,825
PT Retirement	226,529	223,188	318,140	324,457	390,800
Unemployment	9,853	10,670	12,625	10,522	18,875
Medical Expense Reimbursement	220,917	230,304	334,330	210,894	251,350
Payroll Contingency	15,211	40,693	543,000	244,587	591,800
YE Payroll Period Accrual	58,901	21,942	100,000	24,500	100,000
Total Personnel Services	13,935,255	14,965,066	17,303,750	15,909,275	18,466,820
Materials					
Exec Director's Office and Admin Services	759,432	909,559	1,027,952	989,338	1,046,700
Strategic Planning and Development	86,546	110,758	122,036	78,377	57,388
Park Services	2,000,044	1,952,605	2,253,111	2,086,069	2,067,005
Community Relations	298,156	250,640	360,767	255,004	299,000
Recreation Services	2,022,573	2,001,354	2,330,691	1,892,863	2,506,373
Total Materials	5,166,752	5,224,915	6,094,557	5,301,651	5,976,466
Capital Outlay					
Admin & Administrative Services	52,759	-	-	-	-
Total Capital Outlay	52,759	-	-	-	-

General Fund

Description	2017-18 Actual	2018-19 Actual	2019-20 Final Budget	2019-20 Estimate	2020-21 Proposed
Interfund Transfers					
To Facility Reserve Fund	3,717,821	4,635,000	3,575,000	1,000,000	4,970,000
To Equipment Reserve Fund	150,000	500,000	350,000	350,000	250,000
Total Transfers	3,867,821	5,135,000	3,925,000	1,350,000	5,220,000
Debt Service					
Principal Payments	416,047	425,489	434,153	434,153	447,579
Interest Payments	90,915	80,496	70,034	70,034	58,969
Total Debt Service	506,962	505,985	504,187	504,187	506,548
Contingency					
Operating Contingency	-	-	1,350,000	-	3,203,046
PERS Contingency	-	-	-	-	-
Total Contingency	-	-	1,350,000	-	3,203,046
Special Payments					
PERS Special Payment	-	-	1,500,000	1,500,000	-
Total Special Payments	-	-	1,500,000	1,500,000	-
Unappropriated End Fund Balance	-	-	2,500,000	-	2,000,000
Total Resources	29,971,329	32,422,075	33,177,494	32,591,005	35,372,880
Total Requirements	23,529,549	25,830,967	30,677,494	24,565,113	33,372,880
Ending Fund Balance	6,441,780	6,591,108	2,500,000	8,025,892	2,000,000

Executive Director's Office and Administrative Services - General Fund

Description	2017-18 Actual	2018-19 Actual	2019-20 Final Budget	2019-20 Estimate	2020-21 Proposed
Operating Revenue					
Current Taxes	16,020,238	17,096,995	17,775,000	17,950,000	17,935,000
Delinquent Taxes	277,216	232,993	175,000	550,000	150,000
Interest	158,511	278,964	225,000	235,000	175,000
Miscellaneous	25,978	50,963	17,000	48,000	15,000
Foundation donations	321	183	-	-	-
Total Operating Revenue	16,482,264	17,660,097	18,192,000	18,783,000	18,275,000
Non-Operating Resources					
Beginning Fund Balance	5,249,534	6,441,781	5,901,720	6,591,108	8,025,892
Transfer-In from SDC Fund	150,000	200,000	130,000	130,000	150,000
Total Non-Operating Resources	5,399,534	6,641,781	6,031,720	6,721,108	8,175,892
Total Resources	21,881,798	24,301,878	24,223,720	25,504,108	26,450,892
Personnel Services					
Full Time Salaries	1,127,679	1,188,478	1,203,770	1,194,652	1,288,300
Part Time Salaries	43,020	38,083	39,700	50,120	42,500
FICA	81,767	86,574	95,270	85,934	96,200
FT Workers Compensation	11,033	14,121	18,000	16,555	16,700
PT Workers Compensation	159	124	80	141	150
FT Medical	140,672	157,476	169,050	153,942	157,900
PT Medical	4,828	5,126	5,370	5,385	5,600
FT Dental/Vision	35,460	51,198	25,430	25,130	28,300
PT Dental/Vision	542	560	590	574	600
FT Life/Disability	10,649	8,751	5,640	7,224	8,300
FT Retirement	141,520	136,721	181,640	173,667	180,800
PT Retirement	3,808	4,189	5,460	5,239	5,300
Unemployment	1,094	1,225	1,340	1,215	1,400
Medical Expense Reimbursement	26,059	26,146	35,890	20,362	23,500
Payroll Contingency	15,211	40,693	600,000	46,587	152,800
YE Payroll Period Accrual	58,901	21,942	100,000	24,500	100,000
Total Personnel Services	1,702,401	1,781,405	2,487,230	1,811,224	2,108,350
Materials					
Office Supplies	15,159	10,906	13,800	11,054	12,000
Postage	4,782	2,911	4,000	4,277	4,250
Ads/Sub/Publications	7,244	8,139	3,500	3,074	4,200
Recruitment	-	-	56,100	29,300	46,500
License/Fees/Permits	1,695	5,170	750	504	750
Insurance	203,477	210,057	235,400	249,700	287,050
Board Expenses	21,694	18,826	26,000	13,908	15,400
HR Development	-	-	95,750	73,600	30,400
Contract Services	95,397	140,204	28,000	12,829	31,500
Legal Services & Issues	55,115	71,960	65,000	102,714	100,000
Audit	28,269	22,031	20,700	25,194	26,000
Elections	-	14,384	-	-	25,000

Executive Director's Office and Administrative Services - General Fund

Description	2017-18 Actual	2018-19 Actual	2019-20 Final Budget	2019-20 Estimate	2020-21 Proposed
Training FT	35,145	35,424	47,910	37,000	24,000
Mileage & Expenses	28,972	19,776	25,403	15,132	19,500
Miscellaneous	99	53	250	25	250
Computer Related Expenses	23,444	56,982	67,400	87,188	53,700
Dues	15,731	15,625	20,200	16,472	17,000
IT Maintenance & Support	132,694	171,820	212,864	212,585	241,000
Safety Program	9,262	8,388	9,825	9,185	1,000
Furnishings & Equipment	4,464	8,852	5,500	9,054	8,000
Data	36,559	42,833	40,400	42,657	42,200
Electricity	15,391	13,923	15,100	9,909	11,500
Gas Heat	2,155	1,887	2,100	2,250	2,750
Sewer/Water	4,818	5,057	5,500	4,950	5,750
Wellness Program	7,864	8,824	9,500	3,923	11,000
Safety Committee	-	-	-	-	2,500
Sustainability Committee	627	3,313	5,000	3,009	10,000
Employee Relations	9,375	12,215	12,000	9,844	13,500
Total Materials	759,432	909,559	1,027,952	989,338	1,046,700
Capital Outlay					
Computer Technology	52,759	-	-	-	-
Total Capital Outlay	52,759	-	-	-	-
Interfund Transfers					
To Facility Reserve Fund	3,717,821	4,635,000	3,575,000	1,000,000	4,970,000
To Equipment Reserve Fund	150,000	500,000	350,000	350,000	250,000
Total Transfers	3,867,821	5,135,000	3,925,000	1,350,000	5,220,000
Debt Service					
Principal Payments	416,047	425,489	434,153	434,153	447,579
Interest Payments	90,915	80,496	70,034	70,034	58,969
Total Debt Service	506,962	505,985	504,187	504,187	506,548
Contingency					
Operating Contingency	-	-	1,350,000	-	3,203,046
PERS Contingency	-	-	-	-	-
Total Contingency	-	-	1,350,000	-	3,203,046
Special Payments					
PERS Special Payment	-	-	1,500,000	1,500,000	-
Total Special Payments	-	-	1,500,000	1,500,000	-
Unappropriated End Fund Balance	-	-	2,500,000	-	2,000,000
Total Resources	21,881,798	24,301,878	24,223,720	25,504,108	26,450,892
Total Requirements	6,889,376	8,331,949	10,794,369	6,154,749	12,084,644
Ending Department Balance	14,992,422	15,969,929	13,429,351	19,349,359	14,366,248

Strategic Planning Design - General Fund

Description	2017-18 Actual	2018-19 Actual	2019-20 Final Budget	2019-20 Estimate	2020-21 Proposed
Non-Operating Resources					
Transfer-In From SDC Fund	200,000	200,000	430,000	375,000	425,000
Reimbursement for Services	127,328	40,786	160,000	40,000	75,000
Total Resources	327,328	240,786	590,000	415,000	500,000
Personnel Services					
Full Time Salaries	656,059	710,016	844,750	813,283	871,400
Part Time Salaries	55,477	41,390	39,040	43,182	63,000
FICA	51,959	54,031	67,730	63,059	70,300
FT Workers Compensation	6,575	5,756	6,600	5,992	6,800
PT Workers Compensation	165	93	90	97	100
FT Medical	81,458	108,744	142,810	137,568	142,700
PT Medical	4,811	1,780	-	-	-
FT Dental/Vision	17,552	16,736	23,210	18,480	20,700
PT Dental/Vision	540	139	-	-	-
FT Life/Disability	3,205	3,477	3,680	3,010	3,600
FT Retirement	77,626	75,186	123,740	106,057	115,200
PT Retirement	5,999	6,348	4,610	3,619	5,000
Unemployment	685	716	940	823	1,000
Medical Expense Reimbursement	7,468	17,265	31,680	13,494	16,200
Payroll Contingency	-	-	-	-	37,000
Total Personnel Services	969,577	1,041,675	1,288,880	1,208,664	1,353,000
Materials					
Technology & Office Supplies	4,471	7,273	8,207	2,912	3,400
Postage	35	65	150	54	100
Ads/Sub/Publications	-	48	1,000	100	500
Contract Services	60,193	77,252	70,000	40,000	25,000
Training	9,890	12,448	25,000	15,691	12,088
Mileage & Expenses	2,764	3,877	3,500	4,554	3,500
Dues	1,971	1,959	3,067	3,131	3,100
Uniforms	1,430	1,530	2,100	1,732	1,000
Telephone and Data	3,764	4,056	4,512	5,703	6,200
Tools/Equipment/Hardware	2,028	2,250	4,500	4,500	2,500
Total Materials	86,546	110,758	122,036	78,377	57,388
Total Resources	327,328	240,786	590,000	415,000	500,000
Total Requirements	1,056,123	1,152,434	1,410,916	1,287,041	1,410,388
Ending Department Balance	(728,795)	(911,648)	(820,916)	(872,041)	(910,388)

Community Relations - General Fund

Description	2017-18 Actual	2018-19 Actual	2019-20 Final Budget	2019-20 Estimate	2020-21 Proposed
Operating Revenue					
Playbook	8,525	990	-	-	-
Total Resources	8,525	990	-	-	-
Personnel Services					
Full Time Salaries	309,876	341,063	365,280	361,132	380,300
Part Time Salaries	2,523	-	-	-	-
FICA	22,559	24,712	28,000	26,367	29,100
FT Workers Compensation	578	513	680	792	500
FT Medical	47,904	50,830	52,810	53,006	54,400
PT Medical	181	-	-	-	-
FT Dental/Vision	4,031	7,917	8,030	8,400	9,500
PT Dental/Vision	17	-	-	-	-
FT Life/Disability	1,435	1,537	1,570	1,488	1,600
FT Retirement	36,214	41,509	54,120	52,725	55,000
PT Retirement	115	-	-	-	-
Unemployment	300	328	390	344	400
Medical Expense Reimbursement	18,513	9,343	11,520	6,250	7,400
Payroll Contingency	-	-	-	-	15,100
Total Personnel Services	444,247	477,751	522,400	510,504	553,300
Materials					
Advertising/Promotions	84,903	64,103	90,000	98,819	91,750
Printing/Design	6,978	7,072	30,500	11,564	13,000
Office Supplies	1,196	116	250	250	250
Postage	298	322	500	500	500
Sub/Publications	1,638	2,150	3,000	3,000	2,000
Playbook	126,833	131,210	139,125	86,020	129,000
Contract Services	17,755	15,026	42,000	15,000	25,000
Training	10,192	4,472	11,864	9,000	4,000
Mileage & Expenses	1,595	1,391	1,428	1,428	1,500
Volunteer Screening	5,098	5,244	5,200	6,000	7,000
Community Relations	22,998	10,315	17,500	7,122	9,000
Web Page	18,673	9,218	19,400	16,300	16,000
Total Materials	298,156	250,640	360,767	255,004	299,000
Total Resources	8,525	990	-	-	-
Total Requirements	742,403	728,391	883,167	765,508	852,300
Ending Department Balance	(733,878)	(727,401)	(883,167)	(765,508)	(852,300)

Park Services - General Fund

Description	2017-18 Actual	2018-19 Actual	2019-20 Final Budget	2019-20 Estimate	2020-21 Proposed
Operating Revenue					
Miscellaneous	1,733	2,607	16,000	6,086	3,000
Community Event Fees	-	78,412	69,000	44,760	-
Total Operating Revenue	1,733	81,019	85,000	50,846	3,000
Non-Operating Resources					
Reimbursement for Services	8,744	3,756	20,000	10,000	20,000
Total Non-Operating Resources	8,744	3,756	20,000	10,000	20,000
Total Resources	10,477	84,775	105,000	60,846	23,000
Personnel Services					
Full Time Salaries	2,405,694	2,621,496	2,787,054	2,852,395	2,894,175
Part Time Salaries	553,924	583,409	708,305	486,084	387,400
FICA	217,601	236,315	261,754	244,726	251,338
FT Workers Compensation	40,917	38,940	41,050	33,181	37,056
PT Workers Compensation	10,521	10,805	10,310	7,460	8,620
FT Medical	422,814	456,519	487,211	510,176	515,469
PT Medical	17,539	6,397	10,740	8,513	3,400
FT Dental/Vision	56,944	66,059	78,195	89,595	99,781
PT Dental/Vision	2,314	1,764	3,070	1,942	300
FT Life/Disability	13,802	15,017	13,517	12,538	13,456
FT Retirement	284,440	313,816	414,540	410,123	379,969
PT Retirement	23,208	19,174	32,850	29,769	15,100
Unemployment	2,845	3,089	3,646	3,199	7,131
Medical Expense Reimbursement	89,635	94,363	113,541	64,253	73,588
Payroll Contingency	-	-	(57,000)	-	113,300
Total Personnel Services	4,142,197	4,467,165	4,908,782	4,753,954	4,800,082
Materials					
Administration	654,932	625,091	649,088	605,237	615,239
Facility	283,953	278,076	355,300	322,165	330,390
Fleet	206,302	253,252	261,625	237,747	250,900
Natural Resources	231,526	189,424	264,674	246,755	205,009
Park Landscape	464,615	453,145	501,920	464,798	460,850
Stewardship	158,716	151,452	218,008	208,618	204,617
Community Events	-	2,165	2,496	751	-
Total Materials	2,000,044	1,952,605	2,253,111	2,086,069	2,067,005
Total Resources	10,477	84,775	105,000	60,846	23,000
Total Requirements	6,142,241	6,419,769	7,161,893	6,840,024	6,867,088
Ending Department Balance	(6,131,764)	(6,334,994)	(7,056,893)	(6,779,177)	(6,844,088)

Recreation - General Fund

Description	2017-18 Actual	2018-19 Actual	2019-20 Final Budget	2019-20 Estimate	2020-21 Proposed
Operating Revenue					
User Fees & Charges	7,759,710	7,782,148	8,268,194	6,711,091	8,635,338
Grants & Donations	25,002	37,326	25,000	28,854	28,000
Fundraising & Sponsorships	56,873	60,460	64,800	15,250	15,000
Intergovernmental Reimbursements	44,499	64,273	73,000	50,377	66,300
Miscellaneous	62,325	63,019	63,780	64,161	66,340
Needs-based Assistance	(205,206)	(213,581)	(236,000)	(258,683)	(411,990)
Total Resources	7,743,202	7,793,646	8,258,774	6,611,051	8,398,988
Personnel Services					
Full Time Salaries	2,089,482	2,302,846	2,487,301	2,369,377	2,667,525
Part Time Salaries	2,998,704	3,173,448	3,527,676	3,046,131	4,347,700
FICA	377,059	405,569	462,107	401,649	538,313
FT Workers Compensation	37,260	33,158	30,418	30,747	30,719
PT Workers Compensation	53,539	47,109	57,070	52,480	58,700
FT Medical	347,276	389,691	433,307	423,306	475,556
PT Medical	142,511	164,564	173,630	235,855	244,400
FT Dental/Vision	45,996	53,419	70,636	65,316	79,094
PT Dental/Vision	17,235	19,742	21,370	28,335	33,200
FT Life/Disability	12,006	13,412	11,376	10,925	12,419
FT Retirement	278,194	312,135	398,339	365,500	385,856
PT Retirement	193,398	193,477	275,220	285,831	365,400
Unemployment	4,930	5,312	6,309	4,940	8,944
Medical Expense Reimbursement	79,242	83,187	141,698	106,535	130,663
Payroll Contingency	-	-	-	198,000	273,600
Total Personnel Services	6,676,833	7,197,070	8,096,458	7,624,929	9,652,088
Materials					
Juniper Swim & Fitness Center	690,813	660,816	714,530	585,031	673,061
Sports Programs	498,357	469,380	541,816	407,103	542,610
Bend Senior Center	82,992	74,927	92,988	71,847	298,885
Pavilion	252,054	267,784	274,690	230,635	309,160
Youth Recreation	57,214	53,849	58,534	36,624	73,484
Enrichment and Outdoor Recreation	243,448	283,375	308,686	257,419	366,957
Therapeutic Recreation	16,788	17,714	22,166	16,913	19,696
Inclusion Services	1,615	2,277	4,550	1,299	4,600
Events and Outreach	23,274	21,131	22,680	17,063	23,550
Art Station	38,934	39,394	43,851	29,983	39,070
Needs-based Assistance	-	-	15,200	9,667	15,300
Recreation Registration	89,528	82,312	94,000	62,541	103,500
Recreation Administration	27,557	28,398	137,000	166,739	36,500
Total Materials	2,022,573	2,001,354	2,330,691	1,892,863	2,506,373
Total Resources	7,743,202	7,793,646	8,258,774	6,611,051	8,398,988
Total Requirements	8,699,406	9,198,424	10,427,149	9,517,792	12,158,461
Ending Department Balance	(956,205)	(1,404,778)	(2,168,375)	(2,906,741)	(3,759,473)
Cost Recovery Percentages	89.0%	84.7%	79.2%	69.5%	69.1%
Tax Subsidy Dollar Amounts	(956,205)	(1,404,778)	(2,168,375)	(2,906,741)	(3,759,473)

Facility Rental Special Revenue Fund

Description	2017-18 Actual	2018-19 Actual	2019-20 Final Budget	2019-20 Estimate	2020-21 Proposed
Operating Revenue					
Interest	16,675	31,182	32,000	28,992	33,000
Facility Rental	159,682	147,755	180,000	116,940	190,000
Community Room Rental	4,040	2,218	1,500	2,843	4,000
Park Concession Revenue	89,254	140,490	160,000	132,284	160,000
Park & Ancillary Rental Revenue	39,370	40,775	40,000	30,606	45,000
Athletic Field Rentals	-	-	-	-	92,585
Community Special Events	54,794	-	-	-	65,000
Building Lease Revenue	68,422	37,575	19,500	9,825	9,600
Damage Fee	1,794	2,375	3,000	-	2,000
Total Operating Revenue	434,031	402,369	436,000	321,490	601,185
Non-Operating Resources					
Beginning Fund Balance	767,580	1,017,128	1,118,697	1,167,560	1,259,209
Interfund Transfer	-	-	-	-	-
Total Non-Operating Resources	767,580	1,017,128	1,118,697	1,167,560	1,259,209
Total Resources	1,201,611	1,419,497	1,554,697	1,489,050	1,860,394
Personnel Services					
Full Time Salaries	80,004	73,183	76,295	71,630	205,100
Part Time Salaries	8,007	24	10,570	-	20,000
FICA	5,946	5,320	6,669	5,247	17,300
FT Workers Compensation	829	753	900	778	2,800
PT Workers Compensation	289	70	190	143	100
FT Medical	17,924	18,443	26,312	17,225	36,400
PT Medical	939	255	-	-	2,300
FT Dental/Vision	1,947	858	3,989	3,494	5,500
PT Dental/Vision	62	1	-	-	350
FT Life/Disability	455	495	430	395	1,200
FT Retirement	9,123	9,151	10,681	7,868	29,100
PT Retirement	279	3	-	-	2,500
Unemployment	78	70	97	70	400
Medical Expense Reimbursement	1,867	3,737	5,487	4,300	4,500
Payroll Contingency	-	-	35,000	-	8,200
Total Personnel Services	127,747	112,362	176,620	111,149	335,750
Materials					
Office Supplies	78	-	1,000	307	-
Postage	-	11	-	-	-
Brochures/Promotions	1,168	2,081	4,000	2,000	4,000
Payment Processing Fees	-	-	3,500	-	-
Uniforms	267	133	450	-	-
Furnishings & Equipment	4,269	5,660	7,000	1,849	6,000
Building Maintenance	13,650	12,489	17,500	21,474	40,000
Telephone	1,392	1,820	4,000	2,295	3,000
Utilities	20,496	20,406	26,000	21,308	24,000

Facility Rental Special Revenue Fund

Description	2017-18 Actual	2018-19 Actual	2019-20 Final Budget	2019-20 Estimate	2020-21 Proposed
Janitorial Supplies	2,135	1,646	5,000	1,331	3,000
Mileage & Expenses	85	-	-	147	3,000
Signage, Marketing, Printing	11,743	38,534	39,000	20,000	21,500
Park & Float Operating Expenses	-	1,180	5,000	5,900	6,700
Picnic Kits	-	-	5,000	-	-
Property Tax Expense	1,452	1,496	2,000	1,539	2,000
Total Materials	56,735	85,456	119,450	78,149	113,200
Capital Outlay					
Improvements/Equipment	-	54,119	155,000	40,543	151,500
Total Capital Outlay	-	54,119	155,000	40,543	151,500
Internal Fund Transfer					
Internal Fund Transfer	-	-	-	-	-
Operating Contingency					
Operating Contingency	-	-	1,103,627	-	1,259,944
Total Resources	1,201,611	1,419,497	1,554,697	1,489,050	1,860,394
Total Requirements	184,482	251,937	1,554,697	229,842	1,860,394
Ending Fund Balance	1,017,128	1,167,560	-	1,259,208	-

System Development Charges Special Revenue Fund

Description	2017-18 Actual	2018-19 Actual	2019-20 Final Budget	2019-20 Estimate	2020-21 Proposed
Operating Revenue					
Interest	343,648	579,217	306,000	411,800	126,000
SDC Reimbursement Fees	95,713	111,441	663,780	514,000	523,000
SDC Administration Fees	21,069	25,716	85,000	65,000	70,000
SDC Improvement Fees-County	457,411	543,933	300,000	350,000	300,000
SDC Improvement Fees-City	5,836,859	6,784,659	7,911,230	5,533,888	5,939,000
Total Operating Revenue	6,754,700	8,044,966	9,266,010	6,874,688	6,958,000
Non-Operating Resources					
Beginning Fund Balance	20,026,754	20,043,666	22,293,905	24,264,961	12,806,068
Total Non-Operating Resources	20,026,754	20,043,666	22,293,905	24,264,961	12,806,068
Total Resources	26,781,454	28,088,632	31,559,915	31,139,649	19,764,068
Materials					
Planning & Development	67,505	10,312	50,000	15,000	25,000
Program Administration	285	103,688	25,000	10,000	25,000
Total Materials	67,790	114,001	75,000	25,000	50,000
Capital Outlay					
Riley Ranch Park Development	1,560,117	-	-	-	-
Goodrich Park	14,845	83,920	460,719	345,515	805,700
Misc. Trail Improvements	3,089	5,576	-	14,280	-
Tree Farm Improvements	-	-	25,000	-	100,000
Empire Crossing	9,595	43,919	246,000	346,486	-
Discovery Park OLA	6,874	-	-	-	-
Northpointe Park	275,407	554,385	690,000	90,208	1,604,700
Discovery Park Ph. 2	-	-	-	695	-
Simpson Clean-up & Landscaping	187,276	-	-	-	-
Pacific Crest Athletic Fields	-	438,825	1,350,000	1,318,483	-
Juniper Park	34,864	-	1,133,151	1,230,364	-
Big Sky Expansion	248,153	147,550	1,218,000	89,801	-
Larkspur Trail - Pilot Butte	91,795	-	-	-	-
Larkspur Recreation Center	-	-	11,628,529	11,115,050	-
Pine Nursery Phase 4	-	-	100,000	30,000	-
Neighborhood Park Acquisition	-	5,911	-	6,372	1,220,000
Haul Road Trail	2,220	2,815	225,000	15,000	20,000
Stone Creek NP	765,771	-	200,000	-	-
Rockridge	420,919	39,891	335,000	335,000	-
Hillside Park Redevelopment	502,022	-	-	-	-
CO Canal Trail Dev. Ph 1	419,551	20,341	516,667	511,747	100,000
CO Canal Trail Acq.	158	2,802	40,313	978	-
Eagle Park	261,468	-	-	-	-
Golf & Country Club NP	4,531	742,610	-	-	-
Discovery Park	1,048,969	-	-	-	-
Alpenglow Park	144,818	622,449	1,640,000	982,432	5,107,600
Improvement Fee Projects	-	-	2,000,000	-	2,000,000

System Development Charges Special Revenue Fund

Description	2017-18 Actual	2018-19 Actual	2019-20 Final Budget	2019-20 Estimate	2020-21 Proposed
Interfund Billing For Services	136,072	44,542	185,000	50,000	95,000
DRT Drake Trail & Bank Improvements	94,790	434,392	657,000	624,239	3,565,400
Discovery West Trail Undercrossing	-	-	450,000	450,000	370,000
Colorado Undercrossing	55,884	-	-	-	-
DRT Galveston to Miller	-	-	35,000	-	-
South UGB & Footbridge	-	34,697	-	-	-
DRT - Kirkaldy to Putnam	-	-	-	3,662	-
North Unit Irrigation Canal trail (NUID)	-	-	-	-	30,000
Shevlin Regional Park	30,811	85,043	166,062	242,550	-
Westside Recreation Facility Infrastructure	-	-	-	-	700,000
Misc. Trail Crossings	-	-	246,932	720	-
Total Capital Outlay	6,319,998	3,309,670	23,548,373	17,803,582	15,718,400
Interfund Transfers					
Interfund Transfer to GF (Impvt)	350,000	400,000	500,000	445,000	500,000
Interfund Transfer to GF (Admin)	-	-	60,000	60,000	75,000
Total Interfund Transfers	350,000	400,000	560,000	505,000	575,000
Operating Contingency					
Operating Contingency	-	-	7,376,542	-	3,420,668
Total Resources	26,781,454	28,088,632	31,559,915	31,139,649	19,764,068
Total Requirements	6,737,788	3,823,670	31,559,915	18,333,582	19,764,068
Ending Fund Balance	20,043,666	24,264,961	-	12,806,068	-

Facility Reserve Fund

Description	2017-18 Actual	2018-19 Actual	2019-20 Final Budget	2019-20 Estimate	2020-21 Proposed
Operating Revenue					
Interest	207,509	358,803	175,000	325,000	250,000
Insurance Proceeds	48,828	-	-	-	-
Grant Revenue	366,665	38,492	146,464	107,972	750,000
Lease Revenue	32,870	25,666	-	-	-
Contributions	53,702	-	-	-	6,567,450
Land/Easement Sales Proceeds	-	4,815	-	-	-
Total Operating Revenue	709,573	427,776	321,464	432,972	7,567,450
Non-Operating Resources					
Beginning Fund Balance	12,050,988	14,718,144	12,669,446	14,865,720	11,961,387
Transfer-In from General Fund	3,717,821	4,635,000	3,575,000	1,000,000	4,970,000
Total Non-Operating Resources	15,768,809	19,353,144	16,244,446	15,865,720	16,931,387
Total Resources	16,478,382	19,780,919	16,565,910	16,298,692	24,498,837
Capital Outlay					
Facility Imprvmnts/Major Maint	-	-	1,250,000	-	500,000
Miller Tree Farm Grant	161,563	-	-	-	-
Juniper Park	33,613	392,019	926,250	1,108,876	-
Park Services Repairs/Upgrades	22,576	32,079	-	-	-
Pioneer Park Restroom & Access	8,553	172,637	-	6,937	-
Simpson Site Clean up & Landscape	30,000	-	-	-	-
JSFC Family Changing Room	220,995	6,182	-	-	-
DO Automation Control Retrofit		600	-	-	-
DO Parking Lot Lighting Retro		627	-	-	-
JSFC LED Parking Lot Lighting	-	138	-	-	-
JSFC Blinds Replacement	-	15,005	-	-	-
JSFC 50 Meter Pool Lighting	-	105	-	-	-
Orchard ADA & Playground Resur	-	64,270	-	-	-
Big Sky Park Expansion	33,839	26,653	182,000	18,365	-
Mirror Pond Visioning	331	-	-	-	-
Hillside	117,513	-	-	-	-
Skyline Fields	11,841	-	-	-	-
Pine Nursery Playground Resurfacing	-	-	-	103,855	-
Nature Resource River Steward	-	1,029	95,000	40,000	20,000
Larkspur Community Center	711,179	3,996,181	2,109,549	2,613,978	4,481,500
Asset Management Projects	171,776	169,183	300,000	110,000	250,000
Shevlin Park Development	-	38,492	146,465	-	-
Riley Ranch Nature Reserve	206,525	-	-	-	-
JSFC Pool Tank & Reno	-	-	1,250,000	300,000	2,730,000
JSFC Flooring Replacement	-	-	-	-	-
Goodrich Neighborhood Park	-	-	-	-	167,450
Mirror Pond Dredge Project	-	-	-	-	6,700,000
Riverbend South River Restoration & Access	-	-	-	-	64,000
Sawyer Park Parking Lot	-	-	-	-	-

Facility Reserve Fund

Description	2017-18 Actual	2018-19 Actual	2019-20 Final Budget	2019-20 Estimate	2020-21 Proposed
Drake Park Trail & Bank Imprvt	29,934	-	243,000	-	2,471,000
Hollygrape Access Imp	-	-	75,000	35,000	115,000
Maintenance Facility	-	-	-	294	-
Total Capital Outlay	1,760,238	4,915,199	6,577,264	4,337,305	17,498,950
Operating Contingency					
Operating Contingency	-	-	988,646	-	1,729,887
Reserves for Future Expenditure					-
Reserves for Larkspur Center	-	-	3,000,000	-	-
Reserves for Park Maintenance Facility	-	-	4,000,000	-	4,000,000
Reserves for Asset Management	-	-	2,000,000	-	1,270,000
Total Reserves	-	-	9,000,000	-	5,270,000
Total Resources	16,478,382	19,780,919	16,565,910	16,298,692	24,498,837
Total Requirements	1,760,238	4,915,199	16,565,910	4,337,305	24,498,837
Ending Fund Balance	14,718,144	14,865,720	-	11,961,387	-

Equipment Reserve Fund

Description	2017-18 Actual	2018-19 Actual	2019-20 Final Budget	2019-20 Estimate	2020-21 Proposed
Interest	5,103	5,698	7,500	8,001	7,000
Insurance Proceeds	36,815	-	-	-	-
Grant Revenue	-	5,000	-	1,075	-
Sale of Assets	10,433	12,150	3,000	22,470	13,500
Total Operating Revenue	52,351	22,848	10,500	31,546	20,500
Non-Operating Resources					
Beginning Fund Balance	504,756	315,830	548,023	585,423	590,043
Transfer-In from General Fund	150,000	500,000	350,000	350,000	250,000
Total Non-Operating Resources	654,756	815,830	898,023	935,423	840,043
Total Resources	707,107	838,678	908,523	966,969	860,543
Capital Outlay					
Recreation Vehicles	-	72,895	100,000	-	-
Park Services Equipment	254,747	20,295	183,068	174,000	143,500
Park Services Vehicles	81,346	80,677	72,000	40,000	145,000
Landscape Tools & Equipment	-	10,411	10,000	5,871	10,000
Natural Resources Tools & Equipment	-	5,854	10,000	-	10,000
Facility Tools & Equipment	-	4,177	10,000	-	10,000
JSFC FF&E	23,684	-	155,963	101,669	55,000
Pavilion FF&E	31,500	7,840	-	1,075	-
Recreation FF&E	-	20,244	-	-	-
District Technology	-	11,186	61,320	34,310	41,000
District FF&E	-	19,676	25,000	20,000	9,000
Total Capital Outlay	391,277	253,255	627,351	376,925	423,500
Reserves for Future Expenditure					
Reserves for Future Expenditure	-	-	281,172	-	437,043
Total Reserves	-	-	281,172	-	437,043
Total Resources	707,107	838,678	908,523	966,969	860,543
Total Requirements	391,277	253,255	908,523	376,925	860,543
Ending Fund Balance	315,830	585,423	-	590,043	-

General Obligation Bond Debt Service Fund

Description	2017-18 Actual	2018-19 Actual	2019-20 Final Budget	2019-20 Estimate	2020-21 Proposed
Operating Revenue					
Current Taxes	1,823,608	1,854,737	1,762,811	1,880,917	1,725,091
Delinquent Taxes	33,238	26,596	15,000	59,900	20,000
Interest	16,504	37,046	25,000	44,235	25,000
Total Operating Revenue	1,873,350	1,918,379	1,802,811	1,985,052	1,770,091
Non-Operating Resources					
Beginning Fund Balance	113,254	126,873	127,971	149,021	203,291
Total Non-Operating Resources	113,254	126,873	127,971	149,021	203,291
Total Resources	1,986,604	2,045,252	1,930,782	2,134,073	1,973,382
Bond Principal Payments					
Bond Issue					
GO Bonds Series 2013	950,000	1,015,000	1,080,000	1,080,000	1,155,000
Bond Interest Payments					
Bond Issue					
GO Bonds Series 2013	909,731	881,231	850,782	850,782	818,382
Total Debt Service	1,859,731	1,896,231	1,930,782	1,930,782	1,973,382
Total Resources	1,986,604	2,045,252	1,930,782	2,134,073	1,973,382
Total Requirements	1,859,731	1,896,231	1,930,782	1,930,782	1,973,382
Ending Fund Balance	126,873	149,021	-	203,291	-

Glossary

Accrual basis. Method of accounting recognizing transactions when they occur without regard to cash flow timing.

ADA. Acronym for the Americans with Disabilities Act of 1990.

Adopted budget. The budget approved by the Budget Committee becomes the adopted budget after the Board of Directors takes action on it. The adopted budget becomes effective July 1.

Ad valorem tax. A property tax computed as a percentage of the value of taxable property.

Appropriation. Authorization for spending a specific amount of money for a specific purpose during a fiscal year. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution adopted by the Board.

Approved budget. The proposed budget as amended and approved by the Budget Committee is recommended to the Board for adoption and is referred to as the approved budget.

Art Station. The District re-opened Art Station's doors in October 2016 after its prior owner/operator was unable to continue services. This facility continues the legacy of providing quality art education and play, and offers programs featuring a variety of mediums, including painting, drawing, sculpture, jewelry, glass arts, ceramics, pottery, textiles, and mixed media.

Assessed value (AV). The value set by the County Assessor on real and personal property in order to establish a basis for levying taxes.

Balanced budget. Oregon's Local Budget Law states the local governments must construct their budgets in such a manner that the total resources in a fund equal the total expenditures and requirements for that fund, and the total of all resources of the District must equal the total of all expenditures and all requirements for the District. A budget that meets these specifications is considered balanced.

Beginning fund balance. Net resources (cash and noncash) available in a fund at the beginning of a fiscal year, carried over from the prior fiscal year.

Beginning working capital. The amount of cash resources that a fund has at the beginning of the fiscal year.

Bend Senior Center. A gathering place and center of activities for persons 50 years and better, the Bend Senior Center activities and programs are designed to promote active healthy lifestyles through health, education, recreation, and socialization.

Bend Whitewater Park. Located in the Deschutes River near the Old Mill District, this in-water amenity offers a variety of river recreation opportunities including tubing, kayaking, and surfing.

Board of Directors (Board). A five-member governing body of the District, elected by the residents of the District, which is responsible for developing District goals and setting policy.

Budget. Written report showing the District’s comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the current and upcoming year.

Budget calendar. The schedule of major events in the budget process.

Budget committee. Fiscal planning board of the District, consisting of the Board of Directors plus an equal number of District residents appointed by the Board.

Budget message. Written explanation of the budget and the District’s financial priorities. It is prepared and presented by the Executive Director or Budget Officer.

Budget officer. Person appointed by the Board to assemble budget material and information and to physically prepare the proposed budget – this is the Administrative Services Director.

Capital Improvement Plan (CIP). A planning tool designed to guide the implementation of the District’s Comprehensive Plan and to provide for the acquisition and development of parks and recreation facilities during the succeeding five-year period. The CIP is reviewed annually by the Board and revised to prioritize the most important needs and to recognize budget constraints.

Capital outlay. Items which generally have a useful life of two or more years, and cost over \$5,000, such as equipment, vehicles, land, park development, or buildings.

Capital project funds. Funds dedicated to the acquisition, construction, or improvement of capital assets.

CAPRA. Acronym for Commission for Accreditation of Park and Recreation Agencies.

Comprehensive Plan. The District’s Comprehensive Plan is a tool used by park planners and the Board to plan for growth in park, trail, facility, and recreation program demands. Based on input from the community, the plan helps guide the future of the District over a ten-year time frame.

Contingency. An appropriation of funds to cover unforeseen events and emergencies, which occur during the fiscal year.

Cost of living adjustment. The District may grant an annual cost of living adjustment (COLA) in any given year that is determined appropriate based on the financial condition of the District. A COLA is applied to the salary schedule, and individual wages, which keeps the pay plan ahead of minimum wage increases.

Cost recovery. Cost recovery represents the portion of the costs of providing services that is recovered through user fees and other non-tax resources.

Current taxes. Taxes levied and becoming due during the current fiscal period, from the time the amount of the tax levy is first established to the date on which a penalty for nonpayment is attached.

Delinquent taxes. Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until canceled.

Ending fund balance. The amount that remains unspent in a fund after subtracting budgeted expenditures, including contingency.

Expenditure. The actual outlay of, or obligation to pay, cash. Expenditures exclude fund-level requirements such as contingency and interfund transfers.

Debt service funds. Funds that account for the payment of debt service on general obligation bonds and other long-term debt.

Fiscal year. A 12-month period to which the annual operating budget applies. It is July 1 through June 30 for local governments in Oregon.

Full-time employee. An employee who regularly works a minimum of 40 hours a week in a Board approved full-time position.

Full-time equivalent (FTE). The conversion of total hours worked by multiple employees into the hours worked by a full-time employee (2,080 hours on an annual basis).

Fund. A budgetary and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances, all segregated for specific, regulated activities and objectives. Funds are established in accordance with state and local laws, regulations, and other limitations.

General Fund. A fund used to account for most fiscal activities except for those activities required or determined by the Board to be accounted for in another fund. The District's General Fund accounts for administration, planning, park services, community relations and recreation.

General obligation (GO) bonds. Voter-approved bonds backed by the full faith and credit and taxing authority of the District. These bonds are typically paid from a property tax levied upon all taxable property within the District. GO bonds are used to finance a wide range of capital projects.

GIS. Acronym for geographic information system. GIS is a framework for gathering, managing, and analyzing data.

Government Finance Officers Association (GFOA) Distinguished Budget Award. The highest form of recognition in governmental budgeting. Its attainment represents a significant accomplishment by the management, staff, and elected officials of award recipients. Budgets are evaluated for effectiveness as a policy document, a financial plan, an operations guide, and a communication device.

Grant. A donation in cash by one governmental unit to another, or from a non-profit organization, which may be made to support a specified purpose or function, or general purpose.

Interfund transfers. Amounts distributed from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund. An example of this is the interfund transfer from the General Fund to the Facility Reserve Fund.

Juniper Swim & Fitness Center (JSFC). Juniper Swim and Fitness Center is a state of the art health, fitness and recreation facility which offers a variety of quality fitness and aquatic programs for people of all ages and abilities.

Larkspur Community Center. Building on the Bend Senior Center legacy, Larkspur Center is an expansion project which will welcome people of all ages, while retaining and enhancing programs and services to older adults currently provided at the facility. The expanded facility will include approximately 40,000 square feet of additional space and offer a multitude of opportunities to enhance lifelong fitness, learning and enrichment. New proposed amenities will include a warm water pool, fitness facilities and indoor walking track, as well as opportunities for learning and community-building.

Levy. (Verb) To impose taxes for the support of governmental activities. (Noun) The total amount of taxes imposed by a government.

Local Budget Law. Oregon Revised Statutes, Chapter 294, which prescribes budgeting practices for municipalities, counties, and special districts within Oregon.

Local government. Any city, county, port, school district, special district, or community college operated by a separate board or commission; a municipal corporation or municipality.

Maximum assessed value (MAV). The maximum taxable value limitation placed on real or personal property by Oregon's constitution. It can increase a maximum of 3 percent each year. The 3 percent limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction. It may also not be reached in a time of recession when property values decline significantly.

Merit increase. The District evaluates employees annually, at which time the employee is eligible for a wage increase based upon the merits of their prior year performance.

Mission. A statement of an organization's overall purpose.

Modified accrual accounting. The District's budget is created using the modified accrual basis of accounting whereby revenues are recorded only when susceptible to accrual (i.e. when they become both measurable and available). "Measurable" means that the amount of the transaction can be determined and "available" is defined as being collectible within the current period or soon enough thereafter (60 days) to be used to pay liabilities of the current period. Expenditures are recorded when the liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due.

Objective. A statement of specific direction, purpose or intent based on the needs of the community and the goals established for a given program.

Operating contingency. This is appropriated on the assumption that unforeseen spending may become necessary or a reduction in anticipated revenues may occur. A resolution by the Board must be passed before any of the operating contingency can be transferred to an expenditure category to be spent.

Part-time employee. An employee who regularly works less than 35 hours per week in one or more year-round positions.

Permanent tax rate. The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent tax rate can be used by the District for park and recreation services as authorized by the Oregon Revised Statutes. No action of the local government can increase a permanent rate. The District's permanent rate is \$1.461 per \$1,000 assessed value.

PERS. Abbreviation for the State of Oregon Public Employees Retirement System.

Personnel services. Payroll expenses such as: wages, PERS, Social Security, medical, vision and dental insurance benefits.

Proposed budget. Financial and operating plan prepared by District staff and approved by the Executive Director. It is submitted to the public and the Budget Committee for deliberation.

Publication. Public notice given by publication in a newspaper of general circulation within the boundaries of the local government.

RecTrac. The online recreation registration and facility reservation software system used by the District.

Requirements. Budgeted expenditures plus ending fund balance. Requirements include expenditures, contingencies, interfund transfers, debt service, and ending fund balance.

Reserves. Resources set aside for specific future capital projects, asset management, emergency expenses, downturns in the economy, or other unforeseen needs.

Reserve funds. Established to accumulate money from year to year for a specific purpose, such as purchase of new equipment. The District has two reserve funds: the Equipment Reserve Fund (which is for new and replacement vehicles and equipment) and the Facility Reserve Fund (which is for acquiring, constructing, and/or maintaining real property and/or building facilities).

Resolution. A formal order of a governing body; lower legal status than an ordinance.

Resources. Revenue and other monies (beginning fund balances) that the District has or expects to receive.

Revenue. Money received into a fund or department from outside the fund or department.

Seasonal employee. An employee who works for a specific period, but less than six months, or is hired for a limited period of time to complete a specific task or assignment.

Special revenue funds. Funds established to receive money from specific revenue sources that are legally or Board restricted to expend for specific purposes.

Springbrook. The District's financial software system.

Strategic Plan. The Strategic Plan establishes a five-year future direction for the District. It creates direction for strengthening connections with community, the future allocation of resources, financial

stability, internal support and communication, refining organizational culture, and the capacity for learning and growth.

Subsidy. The part of the cost of providing a service that is not covered by the user fee, in order to reduce the fee to the user. Tax subsidy is the portion of the cost paid for through tax revenues.

Supplemental budget. A financial plan prepared to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted. It cannot be used to authorize a tax.

Systems Development Charges (SDCs). SDCs are fees charged to new development for their fair share of the cost of infrastructure built or needed to serve the new development.

Tax rate. The amount of tax stated in terms of a unit of tax for each \$1,000 of assessed value of taxable property.

The Pavilion. Designed and developed with 2012 GO Bond funds, The Pavilion is a covered, open air facility which houses a full NHL size ice sheet for ice sports and activities (hockey, curling, open skate, etc.) during the winter months, and hosts a variety of sport and recreation activities during the non-ice season. It is also home to The PAC, an all-day summer camp program for youth.

Unappropriated ending fund balance. Amount set aside in the budget to be used as a cash carryover to the next year's budget, and is not included in the appropriations. It provides the local government with cash until tax money is received from the county treasurer in November. It is also used for maintaining an emergency reserve for the government entity. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.

UGB. Urban Growth Boundary, an officially adopted and mapped line that separates an urban area from surrounding open lands. All cities in Oregon are required to have a 20-year supply of land for housing and employment in their Urban Growth Boundary.