



Bend Park & Recreation District

proposed

budget

For Fiscal Year Ending 2021 - 22

www.bendparksandrec.org



play for life

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Bend Park & Recreation DISTRICT

Budget Committee Fiscal Year 2021-22

Board Members

Term Expires

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

Citizen Members

Term Expires

Daryl Parrish	December 31, 2021
Larry Kimmel	December 31, 2022
Donna Owens	December 31, 2022
Thomas Fisher	December 31, 2023
Joanne Matthews	December 31, 2023

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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**Bend Park & Recreation District
Oregon**

For the Fiscal Year Beginning

July 1, 2020

Christopher P. Morill

Executive Director



Bend Park & Recreation DISTRICT

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District Budget Message - Budget for Fiscal Year 2021-22

To Bend Park and Recreation Budget Committee Members and District Residents

I am pleased to present the 2021-22 Bend Park and Recreation District (district) Proposed Annual Budget for the fiscal year beginning July 1, 2021 and ending June 30, 2022. 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.

Budgeting in a time of continued crisis

I'm not sure any of us expected to find ourselves developing a budget during a pandemic for a second year in a row, and yet here we are. Budget development always has its share of unknown variables that we try to anticipate and prepare for, and in this regard, developing the 2021-22 budget is no different from any other year.

But first, let me recap the current fiscal year 2020-21 budget. This budget reflected the stark reality of the disruption COVID-19 caused and, at the same time, allowed for the most optimistic outcome we could imagine within reason. Departments other than recreation significantly reduced their budgeted expenditures, eliminating nearly all new program requests, and lowered levels of service in some areas.

In contrast, the recreation budget reflected relatively normal operations, even though we recognized that this was an unlikely scenario. We wanted to keep the property tax subsidy amount as low as feasible, while also appropriating enough expenditures for us to operate. In addition, we set aside contingency in the event revenues decreased at a higher rate than we could cut costs. This successful strategy gave us a budget that provided the most considerable amount of flexibility, allowing us to nimbly respond to all that was unknown.

One of the challenges the reader will face when reviewing the proposed 2021-22 budget, is the ability to easily compare the proposed budget with the current year estimates, something we may have taken for granted in the prior years. When reviewing the budget summaries, keep in mind that 2019-

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20 and 2020-21 reflect the district's response to the pandemic, largely seen in the recreation department revenues and expenditures.

We are now in the second year of the worldwide COVID-19 pandemic and we continue to respond by shifting and balancing priorities to ensure district financial stability in an ever-changing environment. As I write this, positive cases in Deschutes County are surging and we are moving again into tighter restrictions that will impact the services we can provide at least for the near term. The following influences were critical factors in our budget development.

Short-term district-wide factors influencing decisions

While much is still unknown as our community battles increasing COVID cases, and guidelines issued from the state continue to require us to respond with agility, we have learned a few things. We know that the pandemic has not yet had an impact on property tax revenue, recreation has the ability to work within a budgeted subsidy despite declining revenues by quickly adjusting programming, park operations continue to face increased demand for services, staff recruitment efforts are extremely challenging, and housing continues to be built, generating system development charges (SDCs) revenue dedicated to capital projects that support the demand created by growth.

Taking care of what we have

The district recognizes the importance of balancing the priority of 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. The 2021-22 budget adds an additional \$1.5 million to the asset management reserves, in anticipation of the Juniper Swim & Fitness Center's 2006-07 expansion and renovation project turning 20 years old in fiscal year 2026-2027, and also increases the park maintenance facility reserve by another \$2.2 million.

Preparing for future impacts

Our capital project list continues to grow as we remain committed to providing the same level of service current residents experience to our newest residents. The majority of the projects on the Capital Improvement Plan (CIP) are funded with revenue from SDCs. However, as our community looks for ways to address the growing affordable housing crisis, waiving SDCs has been identified as a potentially effective solution. To date, the board has approved approximately \$3-3.5 million in revenue be waived. This does not impact the proposed budget, but will likely reduce our ability to maintain the same level of service with SDC revenue in the future as population increases and to assure the benefit of having parks that past generations have enjoyed. It may also require that we consider property tax revenue or debt as a supplemental source of funding for SDC-eligible capital projects.

Investing in our staff

In the 2021-22 budget, we propose a COLA, merit and an additional wage increase to recognize the key role our staff have played during this difficult time. The 2021-22 budget also includes a full year of new wage rates based on the compensation and pay equity study completed in 2020-21, a PERS rate increase, and half a year of a new state-mandated family/medical leave insurance tax. Finally, the district joins thousands of other Oregon employers who received an unemployment insurance rate increase because of the number of employees laid off due to the pandemic. However, our rate hike was higher than most, at 4,000 percent of the prior year's rate. We do not believe this to be a permanent rate increase, and expect the rate to drop after a few years. However, many employers cannot afford this rate increase and so the matter is currently with state legislators as they determine how to provide both short-term and long-term relief to employers, while preserving the solvency of the unemployment trust fund.

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 will keep pandemic at the top of the list of challenges we face.

The district's 2020-21 general fund revenues are not estimated to exceed the 2020-21 budget. With the onset of COVID-19 and the resulting closures and changes to recreation services, we end 2020-21 with revenues of \$2.5 million less than budget. This shortfall would have been more severe if it wasn't for recreation's ability to quickly modify and eliminate program expenses (\$4.6 million decrease), a 2020-21 beginning fund balance that was larger than expected (\$700,000), and an increase in property tax revenue (\$1 million).

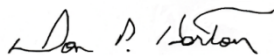
In a moment of significant historic instability, the district continues to offer quality services, maintain positive staff morale, and develop a financially sustainable budget set to serve the district and its community well into the future. We maintain our commitment to fiscal prudence in all business 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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2021-22 Budget Development Calendar

2020

December Publish ad seeking new Budget Committee members

2021

January 5 Board of Directors appoint new Budget Committee members

January 27 Budget Committee orientation

February 2 Board Annual Workshop

April 14 Budget Committee and board budget tour

May 4 Budget Committee meeting notice published

May 11 Proposed budget available on district website to public and Budget Committee

May 18 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 20-21 Continuation of Budget Committee meeting, if necessary

May 21 Notice of budget public hearing published

June 1 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

Annual Budget Process

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. The budget is a detailed operating plan that identifies estimated costs in relation to estimated revenues. The district adopts an annual budget for all funds using a modified accrual basis of accounting, the same basis of accounting also used in the annual audited financial statements.

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 Profile



Voters established the Bend Park and Recreation district (district) on May 28, 1974. The district had been a department of the city of Bend prior to that date, and was formed as a separate special district under the Oregon Revised Statutes as a priority of the community citizens to protect park and recreation funding from the pressures of other community priorities. And in 1976, the citizens voted to dedicate property tax funding for the sole purpose of providing this community with park and recreation services.

The board of directors, composed of five elected board members, forms the legislative branch of the district government, and sets policy, appoints Budget Committee members, adopts the annual budget, and hires and directs the Executive Director. The Executive Director is responsible for the administration of the district and manages a staff of four department heads with approximately 265 full-time equivalent employees (FTE).

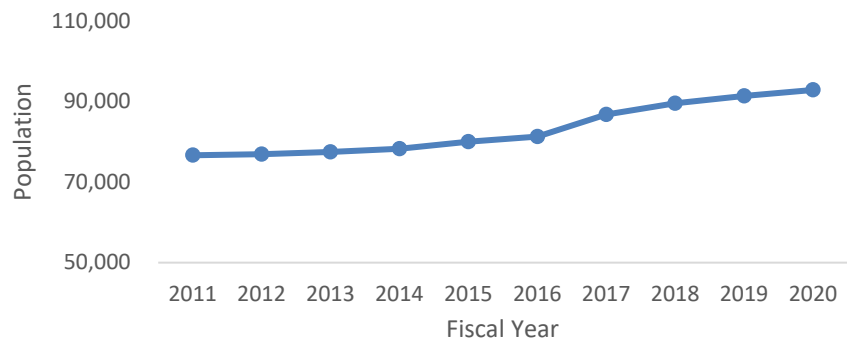
The district boundaries and population are slightly larger than those of the city of Bend. The city of Bend is located in Central Oregon, just east of the Cascade mountain range, and encompasses an area of 32.5 square miles. Bend receives an average of only 8 – 15 inches of precipitation per year and enjoys lots of sunny, blue skies. Bend is the largest city in Central Oregon with a July 2020 population estimate of 92,840. Bend serves as the seat for Deschutes County and as the hub of economic activity in a three-county region including Deschutes, Jefferson, and Crook counties.

Bend began as a logging town, but is now a gateway for many outdoor recreational activities such as cycling, hiking, golfing, rock climbing, and ice, snow and water sports. Bend experienced exponential growth over the decade from 1997 to 2007, drawn by the quality of life. However, the area was hit hard by the impacts of the nationwide recession and the collapse in both the residential and commercial construction markets. Bend has since recovered from the economic downturn and has experienced an average annual population growth of over 3.0 percent since 2016. The employment and economic bases have expanded and include government, education, healthcare, recreation, utilities, technology, research, microbreweries, and a variety of businesses serving tourism.

Demographics and Economic Statistics for the City of Bend

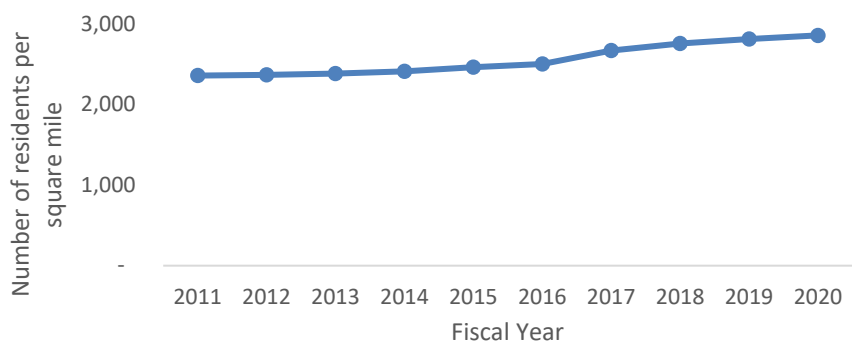
Total Population >

Source: Population Research Center, Portland State University



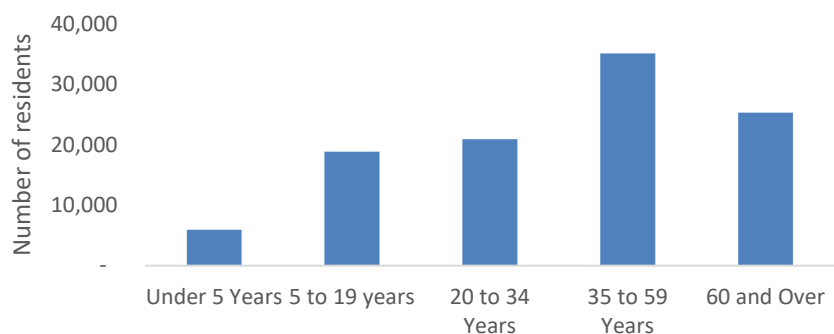
Population Density >

Source: Population Research Center, Portland State University

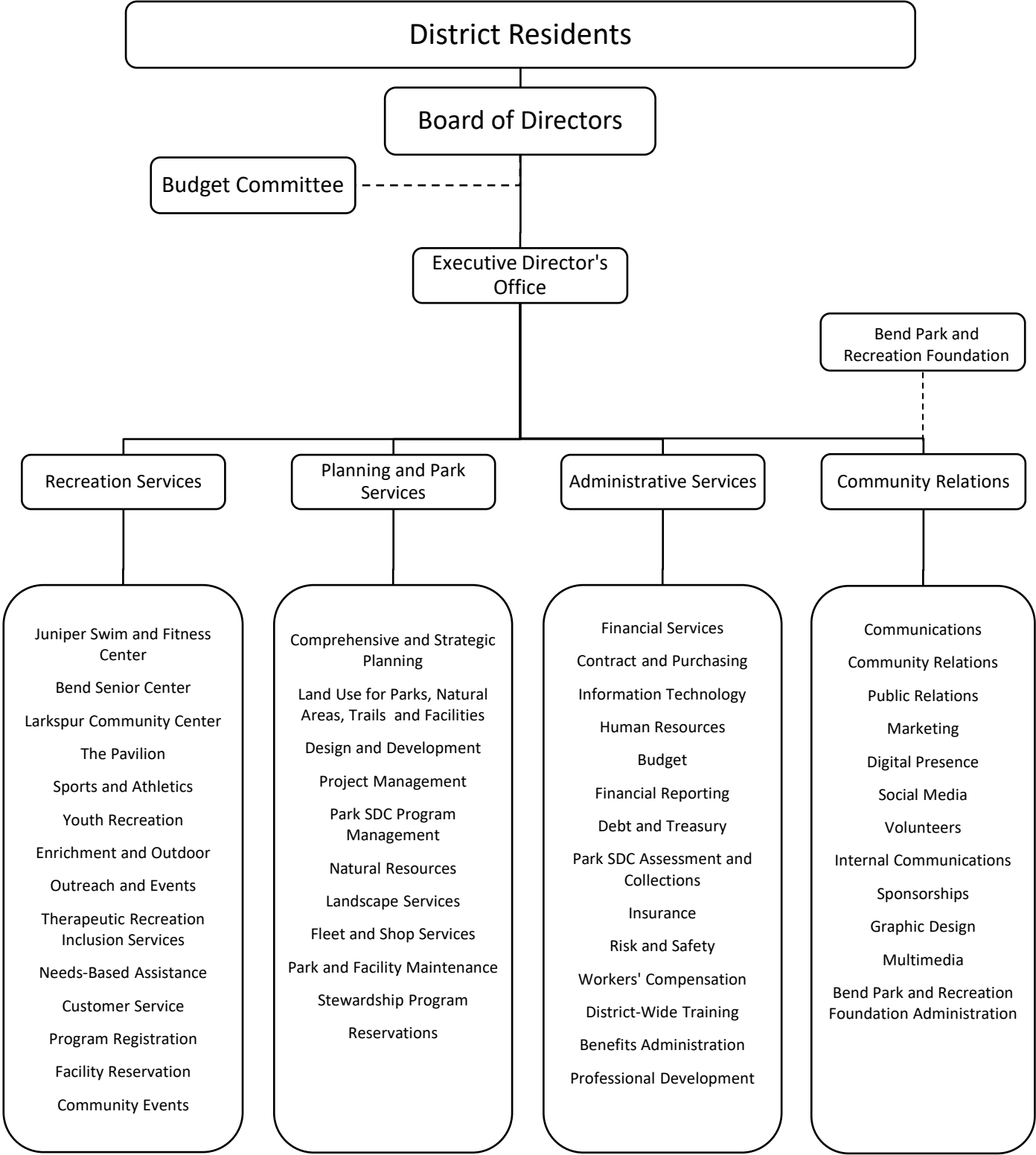


Population by Age >

Source: U.S. Census Bureau, 2015-2019 American Community Survey 5-Year Estimates



Organizational Chart



Fund Structure

A fund is a budgetary and accounting mechanism for designating money or other resources for a particular purpose. Funds are established in accordance with state and local laws, regulations, and other limitations. 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	✓		✓	✓		
Community Relations	✓	✓		✓	✓	
Park Services	✓	✓				
Recreation Services	✓	✓		✓	✓	

Long-Range Operating Financial Plans

The district's annual budget planning process is the culmination of a more comprehensive long-term planning process, which starts with our vision, mission and value statements. These statements serve the purpose of defining for the public, staff, volunteers and board of directors why our organization exists, who we serve and how we serve them. These statements drive our budgetary priorities. The district's vision and mission are:

Our Vision

To be a leader in building a community connected to nature, active lifestyles and one another.

Our Mission

To strengthen community vitality and foster healthy, enriched lifestyles by providing exceptional park and recreation services.

The district also has a Comprehensive Plan and a Strategic Plan. The long-term planning is intended to answer the questions: where are we now; where do we want to go; and how will we get there? With the foundation and direction provided by its comprehensive and strategic plans, the district annually updates and adopts its five-year Capital Improvement Plan (CIP), its five-year financial forecast, and its annual budget.

Our Comprehensive Plan

The district board of directors adopted the district's current Comprehensive Plan in July 2018. The Plan is the guiding document for the next ten years of parks and recreation in Bend. In order to build upon its legacy of providing exceptional park and recreation services to the community, the district undertook its most extensive rewrite of the Comprehensive Plan to date. This plan addresses the rapid growth Bend has experienced in the past decade and accommodates another decade of growth by planning for more parks, trails, amenities and another indoor recreation facility, the Larkspur Community Center, completed in 2020-21. The projects and policies identified in the Plan are based upon the needs, desires and ideas identified by the community over a two-year public engagement process.

Planning the future of the community's park and recreation district is one of the most important things we can do to ensure that the resources we are entrusted to manage are put to good use. The district listens to our residents' needs and desires and does our best to achieve the community's vision for their park and recreation system. Listening to our residents has helped us develop one of the most diverse recreation programs in the state, and a park system envied across the nation. We could not do this without our community's input, support, and trust.

The following projects identified in the comprehensive plan are included in the 2021-22 budget: Drake Park DRT Trail and Bank improvements, Northpointe Park, Petrosa, Alpenglöw Park, Big Sky Park expansion, Shevlin West, and \$440,000 in additional trail development.

Our Strategic Plan

The Strategic Plan's over-arching capstone, pillars and foundation are designed to strengthen the district's operations and management practices, community relationships, and employees and workplace culture. The plan focuses on addressing key issues like access and affordability, communication, growth impacts, sustainability and stability, and trust.

The current plan was adopted in June of 2019 and provides strategic direction for the district through the end of fiscal year 2021-22. The process was internally-focused, as opposed to the Comprehensive Plan process which was externally-focused, and the Strategic Plan process included significant input from over 100 employees. This plan provides staff direction for a three-year period and outlines our outcomes, strategies, actions, and performance measures.

A total of 61 actions were identified as directly in alignment with the plans, desired outcomes and guiding pillars. It's important to note that these actions do not represent all of the work that district staff completes, rather, they are key actions that help support the achievement of the strategic plan's goals. These actions are

to be implemented over the three-year lifetime of the plan, and many of the current fiscal year's completed actions are already highlighted within the budget narratives.

Performance measures are a valuable tool to help track progress towards achieving desired outcomes. The current Strategic Plan is the first time the district has formally employed the use of performance measures, and the plan includes suggested measures for consideration. Staff used those measures as a starting point and developed 11 draft performance measures in fiscal year 2019-20. In fiscal year 2020-21, six of the 11 performance measures were updated. The remaining five were not updated as they are tied to the perception survey and can only be updated every three years.

What follows are a few key highlights from the fiscal year 2020-21 plan implementation:

Overall Action Item Status - The majority of action items are either complete or in progress. A number of in progress action items will continue throughout the duration of the Strategic Plan.

New Action Items - As a result of COVID-19, 19 additional action items were added to address new tasks and changing priorities. The addition of these actions represents the district staff's agility and ability to continue serving the community effectively and efficiently during a pandemic. With these additional action items, the total number of action items within the plan increased to 80.

Performance Measures - The district team continues to evaluate and implement new performance measures. At this time the district has developed a total of 11 performance measures that will be updated annually.

Projects completed - A few Strategic Plan accomplishments this fiscal year to highlight include CAPRA accreditation with 100% of available points achieved, and completion of the Classification and Pay Equity Study.

For fiscal year 2021-22 there are a total of 52 planned action items that district staff will be working on. What follows are a few key highlights for the coming fiscal year:

Overall Action Item Status - Of the 52 action items for this fiscal year, one was completed early, 30 are already in progress, ten are on hold or delayed largely as a result of COVID-19, and 11 will be started this year.

Performance Measures - The district team will continue to evaluate and add additional performance measures this fiscal year with a goal of having a total of 15 active performance measures by the end of the fiscal year.

Next Strategic Plan - The district team will begin work on evaluation of the process for and development of the next Strategic Plan.

Budget Prioritization Process

Budget planners strive to incorporate the priorities established by the board of directors based on all prior planning and prioritization efforts in order to provide for the community's highest priority needs. Each department develops their annual budgets based upon their annual action plans.

It is this comprehensive planning process that continues to ensure that the district is able to provide quality services to the community now and into the future while continuing to be financially sustainable. It is our tradition of fiscal conservatism, combined with cost-saving measures, operating efficiencies, innovative ideas, and a willingness to explore options, that has provided us with a strong financial foundation that has allowed

us to continue to provide the same high level of service that the community expects, while protecting the district's future financial health.

District Capital Improvement Planning

The district's CIP organizes projects by priority, project capacity and timing constraints, and identifies funding sources for all anticipated projects. This organization creates a realistic plan to address the current and expected infrastructure needs of the district, subject to resource constraints. It is a plan for physical improvements to parks, trails and public facilities throughout the district. The underlying motives behind the CIP are to improve safety, mobility, and lifestyles of district residents and visitors, and ultimately to positively support the local economy.

The CIP has been a part of the district's budget process for many years. The document includes a district-wide map that shows the location, distribution and relative funding investment for every project or location included in the CIP. Capital asset management projects are also included in the plan so that a more complete picture of the capital investment in district parks, trails and facilities can be considered and understood in one document.

The CIP is an important part of the district's budget process. The five-year projection of the CIP provides the district a guide for capital improvement planning, cost estimates, and related operational expenses, which allow for forecasting future projected expenditures. The plan is a fluid document, revised annually, to reflect changes in priorities, opportunities and circumstances.

When the board and budget committee approve the budget annually in May, the projects with activity occurring in the first year of the CIP are included in the budget. The board traditionally adopts the upcoming fiscal year's budget and the five-year CIP by separate resolutions during the first board meeting in June.

The five-year summary page of the CIP is following, and provides the five-year project list along with project funding allocations, project stage, project funding sources, and projected timing.

- *Project Funding Allocations* The CIP is flexible and can be revised following budget adoption due to public input, board direction, funding availability, market conditions, and other causes of changes in costs that were unforeseen during the capital improvement planning process. Capital improvement project costs are analyzed and projected in order to develop a comprehensive financial strategy.
- *Project Stage* The CIP estimating stages explains the general evolution of a project, and characterizes cost estimates based on the level of planning and/or design completed for a given project at the time the CIP was prepared. This matrix provides a general framework for understanding the evolution of a capital project and the funding allocations included in the CIP.
- *Capital Improvement Plan Funding Sources* There are four primary funding sources for the district's capital improvements:
 - *Property Tax Revenues* Property tax revenues fund the majority of the district's annual operating costs, and as such, the highest priorities for this revenue source are for funding current year operations, setting aside reserves for future operations, and for funding certain capital projects. Asset management projects are the community's and district's top priority for property tax-funded capital projects, as other funding sources are generally not available for these projects. All other CIP priorities that are not eligible for other funding sources are paid for through this revenue source.
 - *System Development Charges* The SDC program charges a fee for residential development within the district's boundaries. These funds are used to maintain the current level of park and recreation service as the population increases. The SDC program has been a vital revenue source for meeting the recreational needs of new residents.

- *Alternative Funding*
 - Grants – these are funds from federal or state governmental agencies or non-profit organizations that support a portion of the capital costs.
 - Contributions – these are donations of money or real property from individuals and/or non-profit organizations.
 - Partnerships – the district may enter into financial agreements with non-profit organizations and/or user groups to share in the cost of building facilities.
 - Other – also included in the alternative funding source category are proceeds from the sale of surplus properties, debt financing, and user fees and charges for facilities that are accounted for in the district’s Facility Rental Fund, i.e. Aspen Hall and Hollinshead Barn.
- *General Obligation Bonds* Although bond proceeds are not a current funding source for district capital improvements, they could be a possible consideration in the future.

Included with the CIP Summary in this budget document is a CIP Projects Map for fiscal years 2022-2026 located in the supplemental data section of this document.

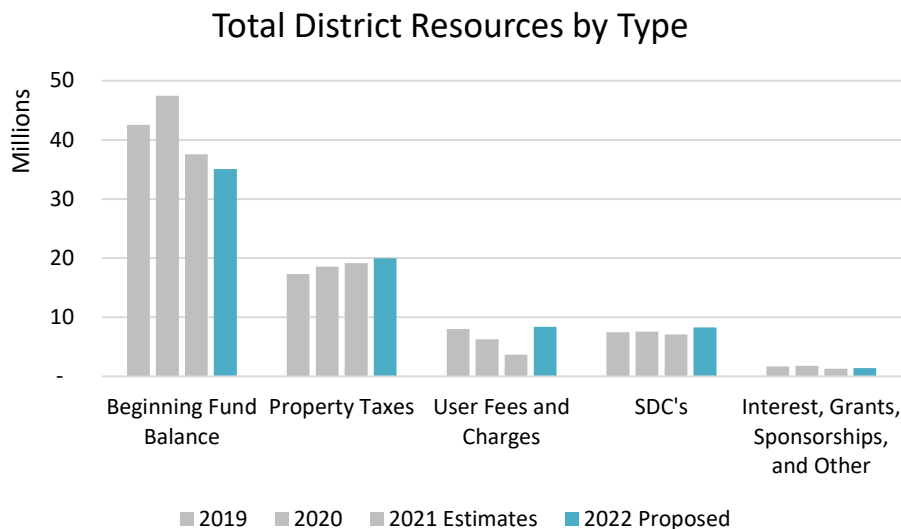
The comprehensive adopted CIP document includes additional detailed information for each project in the CIP, including projected operating and maintenance costs. This comprehensive CIP document is available for download on the district’s website at: <http://www.bendparksandrec.org/CIP>.

Financial Section

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Resources Overview

The total budgeted resources (excluding inter-fund transfers) for fiscal year 2022 are \$73,099,322, an increase of \$3.15 million or 4.5 percent from last year's budget. The major contributing factors to this net increase in resources are \$1.8 million more in property tax revenues, \$1.4 million more in SDCs, and \$706,000 more in the beginning fund balance. User fees and charges are budgeted to decrease by \$386,000 in response to COVID-19 closures. In addition, grants, donations and sponsorships, interest, and miscellaneous budgets decrease by \$473,000.



The information presented graphically in this section is for fiscal year ended and includes the actual audited results of the district operations for fiscal years 2018-19 (2019) and 2019-20 (2020), the estimated results for fiscal year 2020-21 (2021) and the proposed budget for fiscal year 2021-22 (2022).

These graphs do not include the General Obligation Debt

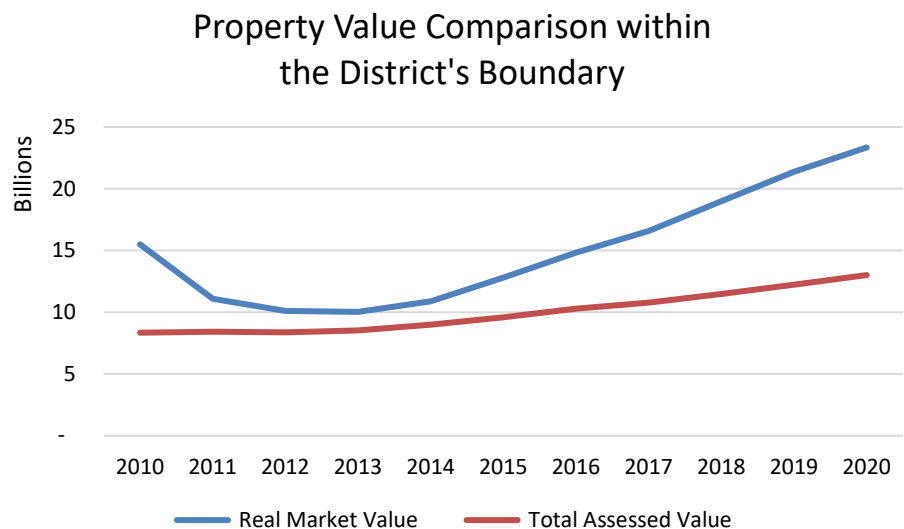
Service Fund (GO Debt Fund). This fund does not affect, nor fund, the general operations of the district. As such, it is excluded from our revenue and expenditure discussion.

Property Tax Revenue

The district collects property taxes at a permanent rate of \$1.461 per \$1,000 of total assessed value. The Deschutes County Assessor assesses the value of the property within the district's boundary and has estimated an increase in the total assessed value of approximately 5.5 percent 2022. The district's 2022 budgeted property taxes assume a 5 percent increase in assessed value. The increase in total assessed value for 2022 equates to a 10.3 percent increase in the property tax revenue over the current year budgeted amount and a 4.1 percent (\$791,000)

increase over the current year estimate of \$19.2 million.

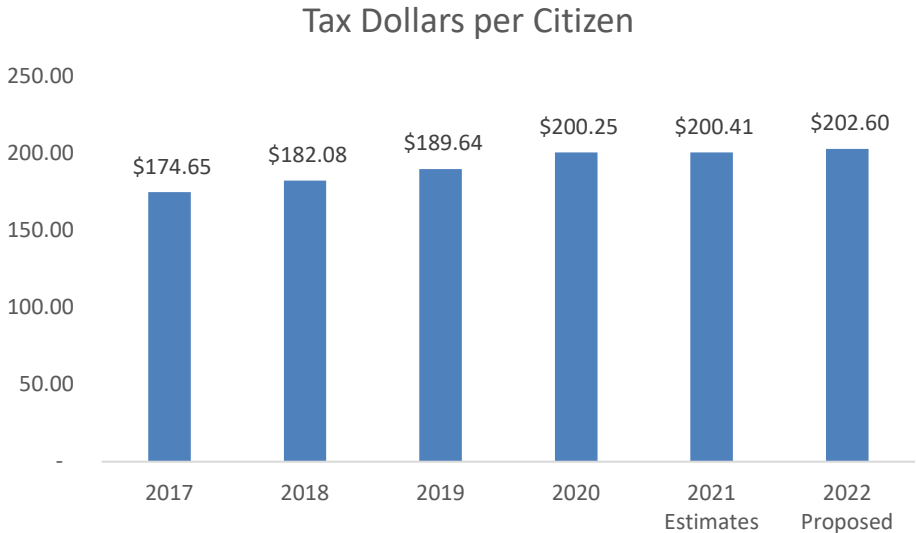
The property value comparison chart shows the relationship between real market value and the total assessed value of the property within the district's boundary over the last ten fiscal years. During the Great Recession, the market value decreased



significantly, bringing it very close to the district’s assessed value. The recovery also is reflected in the graph, as seen in the steep incline of real market value. Because of Oregon’s statutory limitations on the growth in tax assessed values, the rise in the total assessed value is lagging significantly.

Tax Dollars per Citizen

Since 2016, the population has increased at an average of 3 percent a year. The cost per citizen amount reflects the annual cost to the taxpayer for the district’s parks, trails, facilities, recreation programs, and services. Between 2016 and 2021 estimates, the average increase to the individual citizen has been approximately \$4.99 per year or just under 2.8 percent. The 2022 proposed property tax revenues reflect a \$2.19 increase from the 2021 estimates.



This graph reflects the average cost per citizen for the district’s property tax revenues that come from our permanent tax rate. These do not include the additional property taxes that are paid related to the General Obligation Bond levy.

User Fees

In general, recreation user fees increase annually to keep pace with operational costs; however, in fiscal years 2020 and 2021, revenue decreases directly related to the COVID-19 pandemic program changes and facility closures. Recreation revenue is budgeted to decline again in the proposed budget year by 2.7 percent under the current year budget, recognizing the continued challenges the pandemic continues to present the district with.

The district’s other significant user fees are in the Facility Rental Fund and are from charges for park and building rentals. Revenues have also been significantly impacted in 2020 and 2021 related to the pandemic. Now that we have a better understanding of how to recreate outdoors during a pandemic, the district anticipates seeing an increase in revenue from current year estimates. Total user fees in this fund are expected to be \$406,000, a 30 percent decrease under the current year budget.

System Development Charges

The 2022 budget for System Development Charges (SDC) revenues proposes a 20.9 percent increase from the current year budget, or \$1.4 million. The demand for housing in Central Oregon is very high and a large portion of the proposed increase is related to two master plan development projects that have already begun construction, and will increase the housing stock by 1,750 new single-family homes, townhouses, cottages, and apartments or condominiums. In addition, the need for deed-restricted affordable housing units is urgent and during the recent update to the SDC methodology in 2019, the board of directors opted to contribute to housing affordability by waiving park SDCs for specific types of affordable housing and implementing a tiered fee structure by dwelling size. The tiered fee structure will be implemented in the new fiscal year. This change is likely to impact SDC revenue in the coming years, although it is unknown at this time by how much.

Grants, Donations, and Sponsorships

Grants, donations, and sponsorships continue to be a district priority and play an essential role in supporting and diversifying the district's revenues. These revenues can vary significantly year to year, largely dependent upon the slate of capital projects. These revenues are expected to decrease 12.6 percent from the 2021 budget while increasing 15 percent from 2021 estimates. For 2022, we anticipate approximately \$807,000 in capital grants and various contributions and sponsorships of \$32,000 to support recreation services' Needs-Based Assistance program.

Fund Balances

The district's budgeted resources also include fund balances, the portion of the unspent budget rolled over from the prior year. The budgeted beginning fund balances for the General Fund and Facility Reserve Fund have decreased from current year actuals by \$872,000 and \$3,055,000, respectively, whereas the SDC Fund has increased by \$1,381,000.

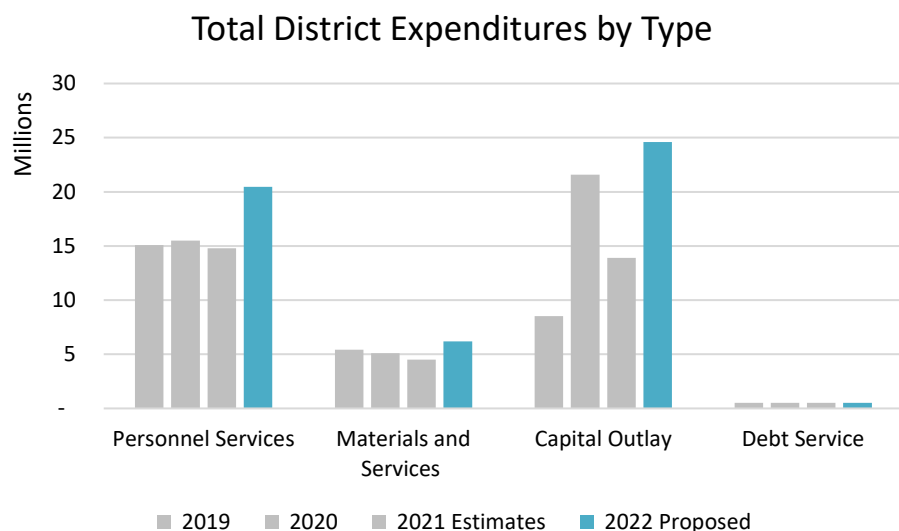
The decrease seen in the General Fund is related to the reduced recreation revenue from pandemic-related program changes and building closures. The decline seen in the Facility Reserve Fund results from completing two large projects in the current fiscal year: Larkspur Community Center and the Juniper Swim and Fitness Center pool renovation. The majority of the SDC balance is projected to be spent in 2022 as we undertake several large capital projects funded with SDCs.

The Board of Directors adopted the Fund Balance and Reserves Policy in November 2014. The policy provides a target to maintain an unrestricted fund balance in the General Fund of not less than 17 percent of annual operating expenditures for each fiscal year. This target is a best practice for governmental agencies and helps provide stability and flexibility to respond to unexpected adversity or opportunities. The policy allows for a one-time or temporary use of these reserves for purposes defined in the policy. If this decision is made, the district will develop a plan to restore reserves to the targeted level.

Requirements Overview

The total budgeted expenditure requirements (less interfund transfers) for fiscal year 2022 are \$61,454,912, a decrease of 1.3 percent from last year's budget. The major contributing factor to this change in requirements is an increase to personnel services by \$1,653,000, contingency by \$869,000, and a reduction in capital outlay of \$3,356,000.

The information presented graphically in this section includes the actual audited results of the district operations for fiscal years 2018-19 (2019) and 2019-20 (2020), the estimated results for fiscal year 2020-21 (2021), and the proposed budget for fiscal year 2021-22 (2022). Significant changes from fiscal year



2021 budgeted amounts are discussed in the text.

These graphs do not include the General Obligation Debt Service Fund (GO Debt Fund). This fund does not affect, nor fund, the general operations of the district. As such, it is excluded from our revenue and expenditure discussion. Details on the GO Debt Fund are provided later in the Debt section.

In order to deliver exceptional park and recreation services to our community, the district allocates the highest amount of resources to our two most significant expenditures - personnel services and capital outlay.

Personnel Expenses

Personnel costs have a significant impact on the district's budget. To attract and retain high-quality employees, the district strives to provide its employees fair, competitive wages and better than average benefits. The district's Benefits Committee meets annually to review, evaluate and make recommendations on all personnel costs, including wage increases, health insurance, retirement costs, and dental and vision coverage. The committee consists of two board members and one appointed budget committee member, the Executive Director, the Administrative Services Director, and the Human Resources Manager.

The district's goal is always to provide quality services that continue to meet the growth in the community in a fiscally responsible manner. Staffing increases have historically been held to a minimum.

The large majority of the district's personnel costs are funded in the General Fund. Overall budgeted personnel costs are proposed to increase by \$1,653,000 – or by 8.8 percent over the current year budget. This increase is a combination of several factors: increased wages due to the Compensation and Pay Equity study implemented January 2021, PERS, and tax rate increases, as explained in more detail below.

Full-Time Equivalent Total by Department	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed
Executive Director's Office and Administrative Services	15.08	15.60	15.60	15.60	15.60
Strategic Planning and Design	10.32	11.53	11.84	11.42	11.75
Community Resources	5.00	5.00	5.00	5.00	5.00
Park Services	67.22	63.24	70.13	62.77	69.04
Recreation	136.43	123.09	155.31	109.28	161.26
Facility Rental Fund	2.05	1.98	3.90	2.55	3.55
Total Full-Time Equivalents	236.10	220.44	261.78	206.62	266.20

The district's total staffing full-time equivalents (FTEs) for 2022 is budgeted at 266.20, an increase of 4.42 FTE, or 1.7 percent over the current year budget. Recreation proposes to eliminate a full-time manager two and full-time recreation supervisor two as part of division restructuring, increase the existing Latino community outreach specialist position from a part-time to full-time position, and add 5.42 part-time FTE to support a full year of Larkspur Community Center being open.

Wages and Health Benefits

As an employer, it is our goal to attract and retain the best employees possible. To accomplish this, the district offers competitive wages, as well as an attractive benefits package. All full-time employees and regular part-time employees who qualify receive PERS retirement. Medical, dental, vision, long-term disability and life insurance, and paid time-off are also offered for full-time employees. Regular part-time employees, who are eligible, are offered the district's medical, dental, vision insurance, and paid time-off. All employees are covered by Social Security, Medicare, unemployment, workers' compensation insurance, and sick leave.

The district always strives to balance maintaining costs and offering an employee compensation plan that remains competitive. The 2022 proposed budget includes a Cost of Living Adjustment (COLA) increase of 1.6 percent and a merit increase of 0 to 3 percent for all employees, and in addition, what we are calling an appreciation wage increase of 1.2 percent for

employees that served the district in the current fiscal year during the pandemic. By shifting the salary range, the COLA increase allows us to ensure that our wages remain competitive and the lower end of the wage scale for our beginning positions stays ahead of minimum wage.

The district elected to retain our current insurance provider, Pacific Source, and our monthly medical premium costs will increase 2.0 percent from the current year premiums. Health insurance costs include the Medical Expense Reimbursement Plan (MERP) costs and continue to be the district's most expensive benefit, budgeted at \$2,119,000 and projected to increase by \$225,000 (12 percent) from the current year budget. The district's MERP is the self-insured portion of a high-deductible health care plan that has resulted in significant savings since the district implemented it.

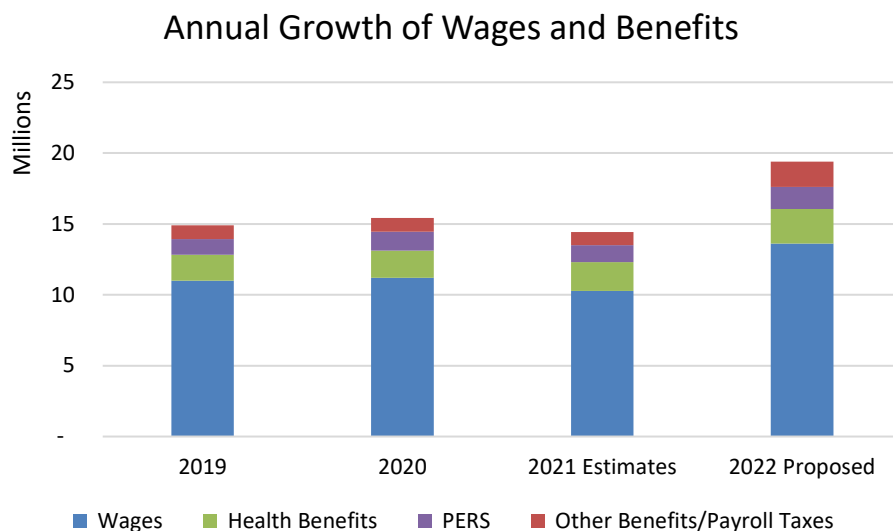
The district has been self-insured for dental and vision benefits for full-time employees since 1996. This option has proven to be slightly less than fully insured premiums, with better coverage for our employees. These costs increase as the district adds full-time staff, although, with a self-insured plan, the district only pays when employees use the benefit.

PERS Retirement

The district's employee retirement plan is administered by the Oregon Public Employees Retirement System (PERS), and PERS rates are set by the PERS Board for two-year periods. The new rates we begin paying July 1, 2021, will be in effect through the end of fiscal year 2022-23. The rates are charged against eligible payroll and are as follows: 16.68 percent for Tier One/Tier Two employees (down from 17.40 percent) and 13.50 percent for employees covered under OPSRP (up from 12.33 percent). These rates do not include the employee portion – the 6 percent the employee is required to contribute – which the district does not pay. PERS is the second largest benefit cost and is budgeted at \$1,598,000, increasing 3.9 percent. This increase is more modest than usual due to a one-time \$1.875 million payment made in 2019-20 to reduce our unfunded liability. Since PERS is a percentage of wages, as wages increase (due to additional staff and wage adjustments), PERS costs also increase. Valuations issued by PERS indicate that PERS employer rates are likely to continue to increase significantly over the next several rate-setting biennia.

Unemployment Insurance

The district participates in the Local Government Employer Benefit Trust Fund for unemployment insurance. Unemployment claims are paid directly from the employer's account. The unemployment tax rate is based on an employer's experience rating, which increases when an employer lays off workers. As a result of the



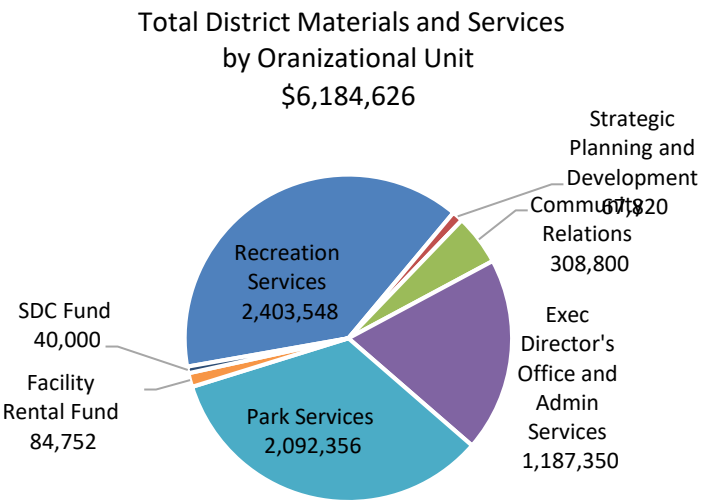
pandemic-related layoffs, the district’s rate increased from 0.001 percent to 4.1 percent, increasing \$538,000 from the 2021 budget. The rate is a percentage of wages, and the total dollar amounts paid will increase as total wages increase. The district, and other employers, are awaiting potential relief from the state which would reduce or eliminate this rate increase.

Oregon Paid Family and Medical Leave Insurance

Oregon recently introduced a new program to provide easily accessible benefits designed to help employees by providing paid leave for medical conditions similar to what is covered by the Oregon Family Leave act: birth or adoption of a child, a serious illness or domestic violence, sexual assault or harassment. This program will provide eligible employees with a weekly benefit payment, up to 100 percent of their wages. Both the employer and the employee are responsible for contributing to this program, and payroll-based contributions will begin in January 2022. The program benefits will become available in January 2023. Rates have not yet been released; however, the employer portion will not exceed 40 percent of one percent of wages, and this is the amount reflected in the budget.

Materials and Services

The 2020 budget proposes \$6,184,626 in material and services. This is a \$45,000 (0.7 percent) increase over the current budget and a \$1,671,000 increase over current year estimates. The large majority of materials and services are funded out of the General Fund, approximately \$6.1 million. The remaining \$124,000 in budgeted material and services is split between the SDC Fund and Facility Rental Special Revenue Fund. In the General Fund, Park Services and Recreation incur most of the materials and services costs. Their costs increase based upon new and expanding parks, facilities, programs, and services. The Executive Director’s Office and Administrative Services department’s expenses account for most district-wide functions, such as technology, legal, insurance, recruitment, HR training, audit, committees, and the board of directors.



Capital Outlay

Capital outlay increases significantly in the proposed budget for 2022, as budgeted capital outlay is always much higher than actuals. The graph below includes the total district capital outlay.

See the Five-Year Capital Improvement Plan (CIP) Summary in this document for a detailed list of the fiscal year 2022 through 2026 capital projects and funding sources. Full descriptions of all of the budgeted projects can be found in the project sheets in the full Capital Improvement Plan document on the district’s website.

Budgeted in the Facility Reserve Fund

A total of \$4.5 million in funding will support the following major capital projects: Drake Park Deschutes River Trail and bank improvement project, Big Sky Park Expansion, and asset management and access improvement projects. Grant funding will support the Drake Park and COHCT Crossing projects for \$807,000. This fund includes an additional \$8.97 million in reserves for future projects: a Park Maintenance facility and asset major repair and renovation reserve.

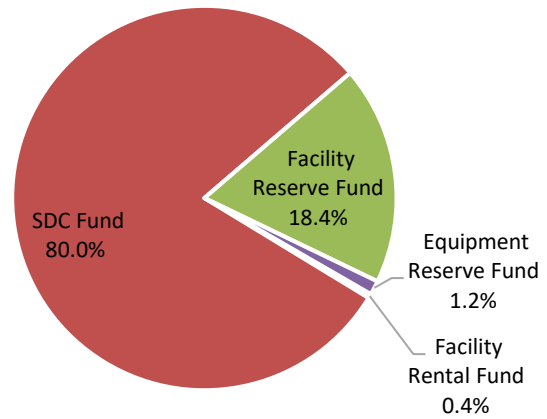
Budgeted in the SDC Fund

A total of over \$19.6 million in the SDC Fund includes the following major capital projects: completion of Alpenglow Community Park, Deschutes River Trail and bank improvement project, expansion of Big Sky community park, neighborhood park land acquisition and development projects, and significant trail access acquisition and development. It also includes an undesignated amount of \$3 million to allow for projects occurring on a faster timeline than anticipated.

Budgeted in the Equipment Reserve Fund

A total of nearly \$293,000 in capital outlay is budgeted in the Equipment Reserve Fund. This capital outlay consists of technology, vehicle, and equipment replacements and new programs to support the maintenance and operation services for the community.

2021-22 Total Capital Outlay



Debt

The entire district's outstanding long-term debt as of June 30, 2021, includes the General Obligation Debt Service Fund and is summarized in the table below:

Description	Interest Rates on Outstanding Bonds	Original Amount	Maturity Date	Outstanding Principal as of 6/30/21	Remaining Interest to Maturity as of 6/30/21
Loan Payable	2.47%	\$ 4,439,611	6/1/2025	\$ 1,907,096	\$ 120,822
General Obligation Bonds, Series 2013	2% - 4.5%	\$ 29,000,000	6/1/2033	\$ 21,550,000	\$ 5,415,070
Total Long Term Debt				\$ 23,457,096	\$ 5,535,892

Debt service appropriations provide for the payment of principal and interest on bonds and loans payable. The district has issued debt to support its capital financing activities, including new and improvements to, existing parks, trails, and facilities. The district's types of debt are discussed below, and each debt type reports the range of maturities for each of its outstanding debt issue. The district's tax-exempt debt remains in compliance with all Internal Revenue Service arbitrage regulations.

The first issuance, Full Faith & Credit Bonds (Series 2005), sought funding to expand and renovate the Juniper Swim & Fitness Center. This debt is repaid through the district's existing permanent rate property taxes in the General Fund. The Series 2005 bonds were issued with a full repayment date of June 1, 2025. On December 18, 2014, the Series 2005 bonds were refunded, and Columbia State Bank issued new debt (loan payable) for \$4,439,611. The original bonds were called on June 1, 2015. The district makes principal payments on June 1 of each fiscal year and interest payments on June 1 and December 1 of each year – for an annual total of approximately \$507,000. As of June 30, 2021, the principal outstanding will be \$1,907,096. By refunding the bonds, the district will save interest costs of approximately \$330,000 through final repayment in 2025.

On November 6, 2012, the citizens of Bend passed a ballot measure to protect our natural beauty, and expand access to and recreational opportunities in our river, along our trails, and in our parks. In June of 2013, the district sold \$29 million in General Obligation bonds to fund these capital projects on the community's behalf. This issuance, General Obligation Bonds (GO) Series 2013, has funded capital construction, land purchases, and park and trail improvements to serve the needs of our growing community. Specifically, the district built the Bend Whitewater Park, which connected sections of the Deschutes River Trail, created a fish ladder and floaters' channel, wildlife channel, and whitewater park on the Deschutes River; and built The Pavilion, an open-air covered facility that provides additional recreational opportunities during the winter as an ice rink while also offering other year-round recreational uses. The district also purchased land for future community and regional parks.

The GO debt is repaid from an annual direct ad valorem tax levied upon all the taxable property within the district. This levy is separate from the district's permanent tax rate and is legally restricted. When collected, it is applied solely to making principal and interest payments on the GO bonds and for no other purpose until the GO Bonds have been fully paid, satisfied, and discharged. At that point, the taxes will no longer be levied. As of June 30, 2021, the principal outstanding will be \$21,550,000. The district makes principal payments on June 1 of each fiscal year and interest payments on June 1 and December 1 of each year – for an annual total of approximately \$2 million.

Debt Service Budget – All Funds

The chart below details the actual and proposed principal and interest payments on all district debt, excluding issuance costs, for fiscal years 2019-2022.

Debt Payments	2019	2020	2021	2022
General Fund Loan Payable Payments				
Principal	425,489	434,153	447,579	460,083
Interest	80,497	70,037	58,969	47,760
Total	505,986	504,187	506,548	507,813
General Obligation Debt Service Payments				
Principal	1,015,000	1,080,000	1,155,000	1,225,000
Interest	881,232	850,782	818,382	783,732
Total	1,896,232	1,930,782	1,973,382	2,008,732
Total Debt Payments	\$ 2,402,218	\$ 2,434,969	\$ 2,479,930	\$ 2,516,575

Legal Debt Limits

Under Oregon statutes, the district is limited in its amount of issued general obligation debt to 2.5 percent of the real market value of property. Full faith and credit obligations are not limited by statute. At June 30, 2020, the district's unused debt margin was \$560 million.

2021-22 Total District Budget Summary

The total district budget for fiscal year 2021-22 is summarized below. The district's total financial sources and uses (less transfers between funds) of \$75,108,054 will fund this fiscal year's expenditures and reserves for future years.

Consolidated Schedule of Financial Sources and Uses

Source of Funds	2021-22 Proposed Budget
Prior Year Fund Balance	9,351,747
Prior Year Reserves	25,988,442
Regular Revenues	39,767,865
Total Source of Funds	\$ 75,108,054
Use of Funds	2021-22 Proposed Budget
Regular Expenditures	26,640,296
Capital Projects	24,606,831
Debt Service	2,516,575
Contingency	9,699,942
Reserve for Future Expenditures	9,644,410
Unappropriated Ending Fund Balance	2,000,000
Total Use of Funds	\$ 75,108,054

Schedule of Financial Sources and Uses by Category and Fund

Interfund transfers between funds are included in the schedule below.

Source of Funds	2021-22 Proposed	General Fund	System Development Charges Fund	Reserve Funds	Facility Rental Fund	Debt Service Fund
Beginning Fund Balance	9,351,747	7,859,045	-	-	1,202,411	290,290
Committed Capital Project						
Reserves	25,988,442	-	15,466,084	10,522,358	-	-
Property Taxes	21,668,442	19,955,000	-	-	-	1,713,442
User Fees and Charges	8,405,204	7,999,066	-	-	406,138	-
System Development Charges	8,256,611	-	8,256,611	-	-	-
Grants, Donations and Sponsorships	839,300	32,000	-	807,300	-	-
Interest and Other	598,309	392,984	96,500	89,000	14,825	5,000
Interfund Transfer	6,125,000	625,000	-	5,500,000	-	-
Total Source of Funds	\$ 81,233,054	\$ 36,863,095	\$ 23,819,195	\$ 16,918,658	\$ 1,623,374	\$ 2,008,732

Use of Funds	2021-22 Proposed	General Fund	System Development Charges Fund	Reserve Funds	Facility Rental Fund	Debt Service Fund
Personnel	20,455,670	20,149,210	-	-	306,460	-
Materials and Services	6,184,626	6,059,874	40,000	-	84,752	-
Capital Outlay	24,606,831	-	19,687,328	4,829,503	90,000	-
Debt Service	2,516,575	507,843	-	-	-	2,008,732
Interfund Transfer	6,125,000	5,500,000	625,000	-	-	-
Operating Contingency	9,699,942	2,646,168	3,466,867	2,444,744	1,142,162	-
Reserved for Future Expenditures	9,644,410	-	-	9,644,410	-	-
Unappropriated Ending Fund Balance	2,000,000	2,000,000	-	-	-	-
Total Use of Funds	\$ 81,233,054	\$ 36,863,095	\$ 23,819,195	\$ 16,918,658	\$ 1,623,374	\$ 2,008,732

Fiscal Year 2021-22
Summary of Financial Sources and Uses
Total District Adopted Budget and Actual for Three Prior Years

	2018-19 Actual	2019-20 Actual	2020-21 Estimate	2021-22 Proposed
Funding Resources:				
Property Taxes	\$ 19,211,320	\$ 20,536,747	\$ 21,215,409	\$ 21,668,442
Grants, Donations & Sponsorships	141,279	280,186	729,556	839,300
User Fees & Charges	8,019,156	6,284,422	3,656,417	8,405,204
System Development Charges	7,465,749	7,600,115	7,092,800	8,256,611
Interest	1,290,910	1,016,617	297,916	295,325
Miscellaneous Revenue	223,676	390,333	105,230	132,984
Total Funding Resources:	\$ 36,352,089	\$ 36,108,419	\$ 33,097,327	\$ 39,597,865
Requirements by Category				
Personnel	\$ 15,077,428	\$ 15,495,034	\$ 14,793,190	\$ 20,455,670
Materials and Services	5,424,372	5,088,065	4,512,782	6,184,626
Capital Outlay	8,532,243	21,592,782	13,907,103	24,606,831
Debt Service				
Principal payments	1,440,489	1,514,153	1,602,579	1,685,083
Interest payments	961,728	920,813	877,351	831,492
Special Payments	-	1,500,000	-	-
Total Requirements:	\$ 31,436,260	\$ 46,110,847	\$ 35,693,005	\$ 53,763,702
Other Funding Sources:				
Reimbursement for Services Provided	44,542	154,501	160,000	170,000
Total Other Funding Sources:	\$ 44,542	\$ 154,501	\$ 160,000	\$ 170,000
Net Increase (Decrease) in Fund Balance	4,960,372	(9,847,927)	(2,435,678)	(13,995,837)
Beginning Fund Balance	42,663,422	47,623,794	37,775,867	35,340,189
Ending Fund Balance	\$ 47,623,794	\$ 37,775,867	\$ 35,340,189	\$ 21,344,352
Other Budgeted Requirements:				
Contingency	\$ -	\$ -	\$ -	\$ 9,699,942
Reserves for Future Expenditure	-	-	-	9,644,410
Unappropriated Ending Fund Balance	-	-	-	2,000,000
	\$ -	\$ -	\$ -	\$ 21,344,352

Fiscal Year 2021-22
Summary of Financial Sources and Uses
Total District Adopted Budget and Budget for Two Prior Years

	2019-20 Budget	2020-21 Budget	Change Prior	2021-22 Proposed	Change Prior
Funding Resources:					
Property Taxes	\$ 19,727,811	\$ 19,830,091	0.5%	\$ 21,668,442	9.3%
Grants, Donations & Sponsorships	236,264	960,450	306.5%	839,300	-12.6%
User Fees & Charges	8,505,194	8,791,533	3.4%	8,405,204	-4.4%
System Development Charges	8,960,010	6,832,000	-23.8%	8,256,611	20.9%
Interest	770,500	616,000	-20.1%	295,325	-52.1%
Miscellaneous Revenue	172,780	164,140	-5.0%	132,984	-19.0%
Total Funding Resources:	\$ 38,372,559	\$ 37,194,214	-3.1%	\$ 39,597,865	6.5%
Requirements by Category					
Personnel	\$ 17,480,370	\$ 18,802,570	7.6%	\$ 20,455,670	8.8%
Materials and Services	6,289,007	6,139,666	-2.4%	6,184,626	0.7%
Capital Outlay	30,907,988	27,963,550	-9.5%	24,606,831	-12.0%
Debt Service					
Principal payments	1,514,153	1,602,579	5.8%	1,685,083	5.1%
Interest payments	920,816	877,351	-4.7%	831,492	-5.2%
Special Payments	1,500,000	-	-100.0%	-	-
Total Requirements:	\$ 58,612,334	\$ 55,385,716	-5.5%	\$ 53,763,702	-2.9%
Other Funding Sources:					
Reimbursement for Services Provided	180,000	95,000	-47.2%	170,000	78.9%
Total Other Funding Sources:	\$ 180,000	\$ 95,000	-47.2%	\$ 170,000	78.9%
Net Increase (Decrease) in Fund Balance	(20,059,775)	(18,096,502)	-9.8%	(13,995,837)	-22.7%
Beginning Fund Balance	42,659,762	34,633,676	-18.8%	35,340,189	2.0%
Ending Fund Balance	\$ 22,599,987	\$ 16,537,174	-26.8%	\$ 21,344,352	29.1%
Other Budgeted Requirements:					
Contingency	\$ 10,818,815	\$ 8,830,130	-18.4%	\$ 9,699,942	9.9%
Reserves for Future Expenditure	9,281,172	5,707,043	-38.5%	9,644,410	69.0%
Unappropriated Ending Fund Balance	2,500,000	2,000,000	-20.0%	2,000,000	0.0%
	\$ 22,599,987	\$ 16,537,174	-26.8%	\$ 21,344,352	29.1%

Fiscal Year 2021-22
Summary of Financial Sources and Uses
General Fund Adopted Budget and Budget for Two Prior Years

	2019-20 Budget	2020-21 Budget	Change Prior	2021-22 Proposed	Change Prior
Funding Resources:					
Property Taxes	\$ 17,950,000	\$ 18,085,000	0.8%	\$ 19,955,000	10.3%
Grants, Donations & Sponsorships	89,800	43,000	-52.1%	32,000	-25.6%
User Fees & Charges	8,101,194	8,223,348	1.5%	7,999,066	-2.7%
Interest	225,000	175,000	-22.2%	100,000	-42.9%
Miscellaneous Revenue	169,780	150,640	-11.3%	122,984	-18.4%
Total Funding Resources:	\$ 26,535,774	\$ 26,676,988	0.5%	\$ 28,209,050	5.7%
Requirements by Category					
Personnel	\$ 17,303,750	\$ 18,466,820	6.7%	\$ 20,149,210	9.1%
Materials and Services	6,094,557	5,976,466	-1.9%	6,059,874	1.4%
Debt Service					
Principal payments	434,153	447,579	3.1%	460,083	2.8%
Interest payments	70,034	58,969	-15.8%	47,760	-19.0%
Special Payments	1,500,000	-	-	-	NA
Total Requirements:	\$ 25,402,494	\$ 24,949,834	-1.8%	\$ 26,716,927	7.1%
Other Funding Sources and Uses:					
Transfers in from SDC Fund	560,000	575,000	2.7%	625,000	8.7%
Reimbursement for Services Provided	180,000	95,000	-47.2%	170,000	78.9%
Transfer to Reserve Funds	(3,925,000)	(5,220,000)	33.0%	(5,500,000)	5.4%
Total Other Funding Sources and Uses:	\$ (3,185,000)	\$ (4,550,000)	42.9%	\$ (4,705,000)	3.4%
Net Increase (Decrease) in Fund Balance	(2,051,720)	(2,822,846)	37.6%	(3,212,877)	13.8%
Beginning Fund Balance	5,901,720	8,025,892	36.0%	7,859,045	-2.1%
Ending Fund Balance	\$ 3,850,000	\$ 5,203,046	35.1%	\$ 4,646,168	-10.7%
Other Budgeted Requirements:					
Contingency	\$ 1,350,000	\$ 3,203,046	137.3%	\$ 2,646,168	-17.4%
Unappropriated Ending Fund Balance	2,500,000	2,000,000	-20.0%	2,000,000	0.0%
	\$ 3,850,000	\$ 5,203,046	35.1%	\$ 4,646,168	-10.7%

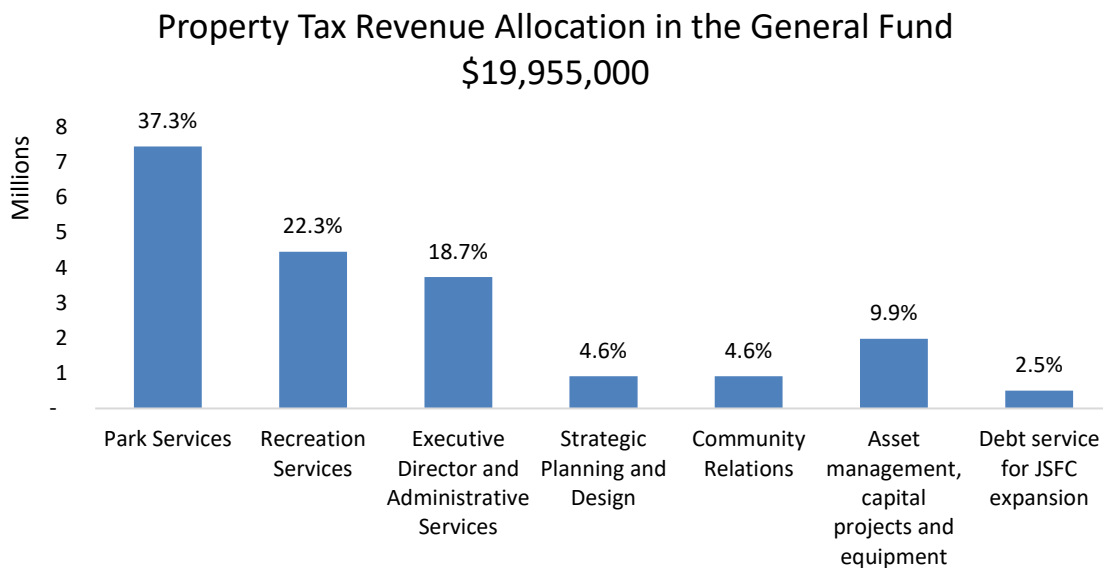
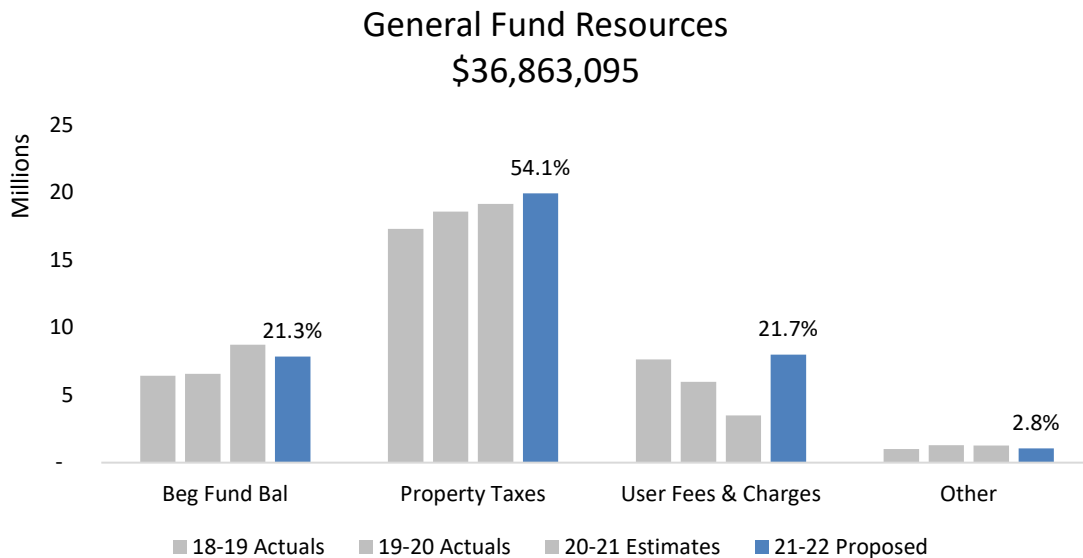
2021-2022 Proposed Budget

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Fiscal Year 2021-22 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 primary revenue sources of the General Fund are property taxes and user fees and charges. Recreation user fees and charges cover 64.6 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.



**Fiscal Year 2021-22
Summary of the General Fund**

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed
<u>RESOURCES</u>					
Beginning Working Capital	\$ 6,441,781	\$ 6,591,108	\$ 8,025,892	\$ 8,731,949	\$ 7,859,045
Current Taxes	17,096,995	18,029,101	17,935,000	18,880,500	19,680,000
Delinquent Taxes	232,993	561,765	150,000	283,500	275,000
User Fees & Charges	7,647,969	5,991,111	8,223,348	3,499,873	7,999,066
Interest	278,964	205,998	175,000	85,000	100,000
Miscellaneous	116,772	128,768	84,340	78,764	85,984
Grants & Donations	37,326	23,905	28,000	470,276	25,000
Fundraising & Sponsorships	60,460	15,000	15,000	6,600	7,000
Interfund Transfers	400,000	404,616	575,000	460,000	625,000
Reimbursement for Services	44,542	154,501	95,000	160,000	170,000
Federal Reimbursement	-	320,802	-	-	-
Intergovernmental Reimbursement	64,273	47,952	66,300	-	37,000
TOTAL RESOURCES	\$ 32,422,075	\$ 32,474,628	\$ 35,372,880	\$ 32,656,460	\$ 36,863,095
<u>REQUIREMENTS</u>					
<i>By Organizational Unit</i>					
Exec Director & Admin Services	\$ 2,690,964	\$ 2,616,049	\$ 3,155,050	\$ 2,935,340	\$ 3,733,330
Strategic Planning & Design	1,152,434	1,268,746	1,410,388	1,317,630	1,495,000
Park Services	6,419,769	6,542,215	6,867,088	6,621,538	7,470,336
Community Relations	728,391	745,628	852,300	678,424	913,030
Recreation Services	9,198,424	9,215,857	12,158,461	7,517,935	12,597,388
Interfund Transfers	5,135,000	1,350,000	5,220,000	5,220,000	5,500,000
Debt Service	505,985	504,185	506,548	506,548	507,843
Special Payments	-	1,500,000	-	-	-
Contingency	-	-	3,203,046	-	2,646,168
TOTAL REQUIREMENTS	\$ 25,830,967	\$ 23,742,679	\$ 33,372,880	\$ 24,797,414	\$ 34,863,095
<i>By Category:</i>					
Full-Time Wages	\$ 7,163,899	\$ 7,545,975	\$ 8,101,700	\$ 7,505,664	\$ 8,462,960
Part-Time Wages	3,836,329	3,660,557	4,840,600	2,776,397	5,159,350
Related Payroll Expenses	3,964,838	4,187,658	5,524,520	4,343,435	6,526,900
Total Personnel Services	14,965,066	15,394,190	18,466,820	14,625,497	20,149,210
Materials & Services	5,224,915	4,994,305	5,976,466	4,445,370	6,059,874
Interfund Transfers	5,135,000	1,350,000	5,220,000	5,220,000	5,500,000
Debt Service					
Principal Payments	425,489	434,153	447,579	447,579	460,083
Interest Payments	80,496	70,032	58,969	58,969	47,760
Special Payments	-	1,500,000	-	-	-
Contingency	-	-	3,203,046	-	2,646,168
TOTAL REQUIREMENTS	\$ 25,830,967	\$ 23,742,679	\$ 33,372,880	\$ 24,797,414	\$ 34,863,095
Unappropriated Ending Fund Balance	-	-	2,000,000	-	2,000,000
<u>RESOURCES less REQUIREMENTS</u>					
Resources	32,422,075	32,474,628	35,372,880	32,656,460	36,863,095
Requirements	25,830,967	23,742,679	33,372,880	24,797,414	34,863,095
Ending Fund Balance	\$ 6,591,108	\$ 8,731,949	\$ 2,000,000	\$ 7,859,045	\$ 2,000,000
<u>Personnel Summary</u>					
Full-Time Positions	117.72	119.82	124.58	115.95	123.57
Part-Time/Seasonal Positions	116.33	98.64	133.30	88.12	139.08
Total Staffing	234.05	218.46	257.88	204.07	262.65

General Fund

Executive Director's Office and Administrative Services

Department Purpose

Provide strategic direction and support services to the District board, staff and residents in order to ensure efficient operation of the district through sound and sustainable financial resource management and planning.

The Executive Director's Office provides overall direction and management of the district through implementation of board policy and sound management practices. The Administrative Services Department manages the technology, staff and financial functions of the district including, human resources, benefits, workers' compensation, staff training, risk management, safety, insurance, information technology, finance, payroll, accounts payable, accounts receivable, purchasing, and contracts.

2020-21 Key Successes

- Pivoted and adjusted regularly to ever-changing needs with positive attitudes and a collaborative culture.
- Increased communications with all employees (two virtual Town Halls, regular emails).
- Monitored and responded to plethora of legislative bills.
- Improved public board meeting virtual processes and access for patrons.
- Aligned all district-wide employee committee charters and expectations of committee members.
- Completed and implemented the pay equity and compensation/classification study.
- Collaborated, brainstormed and developed strategies with Community Relations and hiring supervisors to improve recruitment success.
- Implemented and supported staff on new COVID-related paid leave programs; developed new and amended current personnel policies.
- Developed and improved electronic workflow processes for administrative functions (job application, hiring and onboarding processes, mail delivery, approval processes).
- Planned, purchased and prepared technology for a successful opening of the Larkspur Community Center.
- Upgraded software, network and server systems (Springbrook finance software transition to the cloud, RecTrac recreation and rental registration and reservation software, VPN system for remote working, state of the art security firewalls, site-to-site network speed increases of 20 times).
- Ensured teleworking capability and equipment for eligible positions; provided training and support.
- Completed procurement process and planned for transition to new credit card processor.
- Received GFOA Distinguished Budget Presentation Award and GFOA Certificate of Achievement for Excellence in Financial Reporting.
- Increased and improved support and services through business analyst responsibility expansion.

2020-21 Key Challenges

- Employee recruitment has been challenging, especially for part-time and seasonal front-line workers.
- Employee morale has been a challenge with layoffs, furloughs and constant change in our ability to serve the community.
- Interpreting and maintaining compliance with COVID rules and guidance.
- Keeping up with IT demands (remote workers, electronic processes, adjusting nearly daily to recreation's ever-changing needs in RecTrac due to COVID impacts).

- Responding timely and accurately to an extremely high volume of unemployment insurance claims.
- Non-responsive vendors, unavailability of product, increasing prices, unanticipated costs.

2021-22 Key Goals & Objectives

- Implement patron installment billing (automated recurring payments).
- Implement payroll debit cards, eliminating the need for paper paychecks.
- Conduct employee engagement survey and use results to better inform employee-related strategic plan initiatives.
- Successfully hire and transition to new Administrative Services Director.
- Improve BPRD financial information education and communication with staff.
- Add digital signature system for improved electronic workflow and secure approvals.
- Take on Bend Park and Recreation Foundation accounting responsibilities.
- Work with DEI workgroup to develop an action plan.

2021-22 Major Budget Items

- Unemployment insurance tax rate increase - \$560,000 in district-wide projected expenses.
- Potential IRS penalty - \$260,000 in payroll contingency.
- Diversity, Equity and Inclusion employee training (wages, contracted services) and consultant services - \$50,000.
- New state Paid Family Medical Leave Insurance tax - \$27,500 for half the fiscal year in district-wide projected expenses.
- Increased reserves in Facility Reserve Fund:
 - Park Maintenance Facility increased by \$2,200,000
 - Asset Management increased by \$1,500,000

Fiscal Year 2021-22
General Fund
Executive Director's Office and Administrative Services

	2018-19	2019-20	2020-21	2020-21	2021-22
	Actual	Actual	Budget	Estimate	Proposed
RESOURCES					
Current Taxes	\$ 17,096,995	\$ 18,029,101	\$ 17,935,000	\$ 18,880,500	\$ 19,680,000
Delinquent Taxes	232,993	561,765	150,000	283,500	275,000
Interest	278,964	205,998	175,000	85,000	100,000
Federal Reimbursement	-	54,697	-	-	-
Miscellaneous	51,146	60,494	15,000	10,171	10,000
Transfer-In from SDC Fund	200,000	161,468	150,000	160,000	200,000
TOTAL RESOURCES	\$ 17,860,097	\$ 19,073,522	\$ 18,425,000	\$ 19,419,171	\$ 20,265,000

REQUIREMENTS					
Personnel Services					
Full-Time Wages	\$ 1,188,478	\$ 1,189,845	\$ 1,288,300	\$ 1,285,215	\$ 1,368,160
Part-Time Wages	38,083	50,120	42,500	43,340	60,340
Related Payroll Expenses	554,845	458,414	777,550	704,228	1,117,480
Total Personnel Services	1,781,405	1,698,379	2,108,350	2,032,783	2,545,980
Materials & Services	909,559	917,670	1,046,700	902,557	1,187,350
TOTAL REQUIREMENTS	\$ 2,690,964	\$ 2,616,049	\$ 3,155,050	\$ 2,935,340	\$ 3,733,330

RESOURCES less REQUIREMENTS					
Resources	17,860,097	19,073,522	18,425,000	19,419,171	20,265,000
Requirements	2,690,964	2,616,049	3,155,050	2,935,340	3,733,330
Resources less Requirements	\$ 15,169,133	\$ 16,457,473	\$ 15,269,950	\$ 16,483,831	\$ 16,531,670

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

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General Fund Strategic Planning and Design

Department Purpose

Department manages the district's comprehensive and strategic planning; Capital Improvement Plan (CIP); System Development Charge (SDC) program; and park, trail, and recreation facility design and construction.

Primary responsibilities include interfacing with public agencies and private developers; planning, design, and construction of capital projects; coordination of professional services and preparation of contract documents and specifications; monitoring land use applications; property entitlements; easements; grant writing; long-range planning studies, and coordination of community projects and public input processes.

2020-21 Key Successes

- Completed construction of Larkspur Community Center, Juniper Swim and Fitness Indoor Pool Tank Replacement and Renovation, Goodrich Park, 15th Street COHCT (Central Oregon Historic Canal Trail) Pedestrian Bridge, trail connections, and road crossing.
- Partnered with Discovery West LLC on the construction of the Discovery West Skyline Ranch Rd trail underpass and Outback Trail extension to Shevlin Park.
- Coordinated with the city of Bend on the North Unit Irrigation District trail underpass and trail connections as part of the Empire Road extension at Pine Nursery Park.
- Collaborated with the city of Bend and OSU-Cascades on the construction of the Simpson/Columbia roundabout project.
- Acquired 1.4 miles of new trail easements.
- Approval of Resolutions No. 2021-01 and 03 providing 165 additional System Development Charge waivers to support Affordable Housing projects, bringing the total number of potential waivers to 565 through December 30, 2022.
- Began Diversity, Equity and Inclusion Initiative, including convening a staff working group and hiring a consultant to conduct an organizational assessment.
- Completed extensive outreach and planning for the development of the Deschutes River Access and Habitat Restoration Plan, including participation by nearly 1,000 community members in a survey to inform the draft project list.
- Obtained \$64,000 grant from the Metropolitan Planning Organization Surface Transportation Block Grant (MPO STBG) program for three trail crossings along the COHCT (at Brosterhous, Blakely, and Ferguson).
- Completed design of Canal Row Park connector trail, Northpointe Park, Haul Road Trail, and COHCT crossings.
- Coordinated partnership with North Pacific Juniors Volleyball Club to construct five sand volleyball courts at Pine Nursery, which were funded almost entirely by the club.
- Engaged with 12 citizens and organizations on 12 potential Community Sponsored projects and worked to extend the agreements of Kayak Slalom at both First Street Rapids and Farewell Bend parks.
- Partnered with Upper Deschutes Watershed Council on the Riverbend South Access and Restoration project design and supported UDWC's successful effort to obtain \$124,046 of Oregon Watershed Enhancement Board grant funding for construction (grant funds will fund 50% of this project).
- Completed design of the Haul Road Trail in coordination with Western Federal Lands, Northpointe Neighborhood Park, Canal Row Trail connection, and COCHT crossings.

- Negotiated and approved Purchase and Sale agreements to acquire future neighborhood parks in Shevlin West and Petrosa neighborhoods.
- Provided comments and land use coordination letters for 49 future private developments to assure district park and trail needs are addressed.
- Coordinated extensively on larger private developments with complex park and trail needs, including Steven's Ranch development at 370 acres, Easton development at 75 acres, and Shevlin Sand and Gravel development at 75 acres.
- Processed one annexation petition adding 22 acres to the district boundary.
- Managed the current strategic plan. With two of the three years of the Strategic Plan complete, the majority of action items are either done or in progress – plus, 19 additional action items were identified and completed this fiscal year due to COVID-19.

2020-21 Key Challenges

- Keeping up with the rapid pace of population growth and residential development.
- Escalating land and construction costs; challenges with hiring subcontractors; permitting and legal delays.
- Delays and resistance related to negotiating and obtaining easements for essential trail connections with private property owners.
- Adapting public engagement and outreach to virtual methods due to COVID-19.

2021-22 Key Goals & Objectives

- Complete construction of Alpenglow Community Park, Northpointe Park, Canal Row Trail Connection, three COCHT Trail crossings, Hollygrape Park ADA upgrade, Haul Road Trail, Drake Park Bank and Trail Improvements, Big Sky Park infrastructure improvements, Skyline Park Parking lot lighting, and Park Search Area 4 (Petrosa) neighborhood park.
- Begin planning and design for Country Club neighborhood park site and Sawyer Park improvements.
- Create preliminary plans for the North Unit Canal Trail between Canal Row Park and Pine Nursery Park.
- Begin the process to enter into a managing partner agreement with the Bureau of Recreation/North Unit Irrigation District to develop the North Unit Canal Trail.
- Finalize new trail maintenance agreement between the district and the city of Bend.
- Work with city and county on successful implementation of tiered SDC rates.
- Complete the Deschutes River Access and Habitat Restoration Plan and begin implementation.
- Complete DEI action plan and begin implementation and tracking.
- Prepare a strategic trail plan that outlines important trail development priorities.
- Continue to explore equity mapping to help develop new metrics for park and trail level of service analysis.
- Update Park Naming and Easements on District Property policies.

2021-22 Major Budget Items

- \$25K for continued DEI implementation.

Fiscal Year 2021-22
General Fund
Strategic Planning and Design

	2018-19	2019-20	2020-21	2020-21	2021-22
	Actual	Actual	Budget	Estimate	Proposed
RESOURCES					
Transfer-In From SDC Fund	\$ 200,000	\$ 243,149	\$ 425,000	\$ 300,000	\$ 425,000
Reimbursement for Services	40,786	142,670	75,000	150,000	150,000
Federal Reimbursement	-	12,838	-	-	-
TOTAL RESOURCES	\$ 240,786	\$ 398,656	\$ 500,000	\$ 450,000	\$ 575,000

REQUIREMENTS					
Personnel Services					
Full-Time Wages	\$ 710,016	\$ 811,627	\$ 871,400	\$ 860,634	\$ 909,270
Part-Time Wages	41,390	42,746	63,000	40,504	63,700
Related Payroll Expenses	290,269	348,505	418,600	371,937	454,210
Total Personnel Services	1,041,675	1,202,877	1,353,000	1,273,075	1,427,180
Materials & Services	110,758	65,869	57,388	44,555	67,820
TOTAL REQUIREMENTS	\$ 1,152,434	\$ 1,268,746	\$ 1,410,388	\$ 1,317,630	\$ 1,495,000

RESOURCES less REQUIREMENTS					
Resources	240,786	398,656	500,000	450,000	575,000
Requirements	1,152,434	1,268,746	1,410,388	1,317,630	1,495,000
Resources less Requirements	\$ (911,648)	\$ (870,090)	\$ (910,388)	\$ (867,630)	\$ (920,000)

Personnel Summary					
Full-Time Positions	9.49	11.00	11.00	11.00	11.00
Part-Time/Seasonal Positions	0.83	0.53	0.84	0.42	0.75
Total Staffing	10.32	11.53	11.84	11.42	11.75

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General Fund Community Relations

Department Purpose

Communicate the value of the district's role in Bend's quality of life today and for generations to come; support awareness of district offerings and participation in programs.

Strategies include: communicating benefits of Play for Life; informing residents of projects and major work; building relationships with organizations and individuals; supporting programs and services, events, and rental facilities with marketing and sponsorship efforts; managing a district-wide volunteer program; and providing administrative support for the Bend Park and Recreation Foundation.

2020-21 Key Successes

- Facilitated communications and marketing of Larkspur Community Center opening, including public tour program, grand opening event, digital communications, social media, signage, media relations, volunteer engagement, and on-site greeter support.
- Completed grant-funded project partnership with Deschutes County Historical Society to curate collection and develop interpretative display in the Hollinshead-Matson Homestead House at Hollinshead Park.
- Drafted and submitted Gold Medal application to the National Recreation and Parks Association. BPRD is a past two-time winner, most recently in 2006.
- Instituted twice-monthly release of registration for recreation programs to meet community and staff needs and responded to state-mandated restrictions and limits.
- Launched Spanish language Facebook account.

2020-21 Key Challenges

- Pandemic conditions and ever-changing operational challenges created time-sensitive needs for ongoing communications support, including signage, messaging, media requests, and responding to community concerns and questions.
- Centennial celebration plans to honor Shevlin Park and Drake Park were scaled down significantly due to the public health situation and competing priorities.
- Swift cancellations and closures forced a year-long hiatus of the printed Playbook recreation guide.

2021-22 Key Goals & Objectives

- Showcase return to recreation programming and facility participation as the public health situation improves and encourage indoor recreation for lifelong wellness.
- Revise the Adventure Planner trail and park map and enhance communications support for trail experiences, including accessible trails, for community members.
- Support outreach to underserved communities with translation services, print materials, Spanish language marketing, and advertising.

2021-22 Major Budget Items

- Increased advertising funds to support recreation efforts
- Increase in volunteer screening for new Shevlin Park greeter program
- Park opening celebrations (Goodrich, Northpointe, and Alpenglow)

**Fiscal Year 2021-22
General Fund
Community Relations**

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed
RESOURCES					
Playbook	\$ 990	\$ -	\$ -	\$ -	\$ -
Federal Reimbursement	-	41,868	-	-	\$ -
TOTAL RESOURCES	\$ 990	\$ 41,868	\$ -	\$ -	\$ -

REQUIREMENTS					
Personnel Services					
Full-Time Wages	\$ 341,063	\$ 360,168	\$ 380,300	\$ 383,636	\$ 418,260
Part-Time Wages	-	-	-	-	-
Related Payroll Expenses	136,688	148,558	173,000	153,974	185,970
Total Personnel Services	477,751	508,727	553,300	537,610	604,230
Materials & Services	250,640	236,901	299,000	140,814	308,800
TOTAL REQUIREMENTS	\$ 728,391	\$ 745,628	\$ 852,300	\$ 678,424	\$ 913,030

RESOURCES less REQUIREMENTS					
Resources	990	41,868	-	-	-
Requirements	728,391	745,628	852,300	678,424	913,030
Resources less Requirements	\$ (727,401)	\$ (703,760)	\$ (852,300)	\$ (678,424)	\$ (913,030)

Personnel Summary					
Full-Time Positions	5.00	5.00	5.00	5.00	5.00
Part-Time/Seasonal Positions	-	-	-	-	-
Total Staffing	5.00	5.00	5.00	5.00	5.00

General Fund Park Services

Department Purpose

To care for places where people play, learn and grow, and to protect our natural and cultural resources for the enjoyment of community residents.

The department provides maintenance operations of parks, trails and facilities, and supports community residents by providing the best facilities for all services. Responsibilities also include management of park and trail use, asset replacement and ADA transition plan implementation, promotion of safety and rule education for parks, trails and facility users, district-wide fleet and equipment services, and support for special events and recreation programs.

2020-21 Key Successes

- Adapted all operations to promote safety and comply with COVID-19 protocols and poor air quality conditions due to wildfire smoke.
- Managed the district's Strategic Energy Management program participation saving 29,208 kilowatts of electricity and 5,024 therms of natural gas; while also earning \$5,789 in incentives.
- Supported temporarily reassigned recreation staff in landscape and park stewardship divisions during programs and facilities shut down.
- Managed PPE ordering and district-wide distribution to support all programs and services.
- Continued to provide a high level of service for parks and trails with a reduction in staffing. For example, this year, the athletic field crew employed only five staff members when typically the team has 13. Plus, due to social distancing requirements, several additional fields had to be prepped and painted.
- Monitored COVID -19 guidance for outdoor recreation and implemented use restrictions as required in all parks and trails – this included producing, installing and reinstalling hundreds of signs across the district and educating users on the most up-to-date restrictions.
- Constructed 2.01 miles of new trails and trail connections and completed 46 acres of vegetation fuels reduction at eight different parks.
- Implemented ADA transition plan by upgrading park assets such as restrooms, drinking fountains, dog stations, and companion seating in nine parks - Hollinshead Barn, Big Sky, Farewell Bend, Juniper, Al Moody, Gardenside, Harmon, Providence, and Wildflower parks.
- Advertised a request for proposal and awarded a new district-wide portable restroom contract.
- Assumed maintenance of two newly constructed parks – Goodrich Pasture Park and the expanded Larkspur Community Center Park.

2020-21 Key Challenges

- Continuing to provide a high level of service maintaining the parks and trails with a reduction in staffing.
- Difficulty recruiting, hiring and retaining part-time and seasonal positions.
- Running the daily shop operations in and around an active construction site (the OSU - Cascades campus development).
- Adapting to changing COVID - 19 guidance for Outdoor Recreation and obtaining compliance from park and trail users on restrictions.
- Managing the community's weed control expectations with increased concerns about herbicide use.

- Increased graffiti and vandalism in parks and along trails.
- Ongoing lack of compliance with leash laws in parks and on trails.
- Keeping staff and patrons safe while addressing the needs of people experiencing a mental health or other crisis in parks and along trails.

2021-22 Key Goals & Objectives

- Provide maintenance for all of the district's facilities and properties, including the new Alpenglow Park, Northpointe Park, and several new trail segments.
- Replace the Hollinshead Barn roof, three pieces of mechanical equipment at JSFC and Bend Senior Center, paint and stain the exterior of the District Office, realign and resurface the asphalt ADA trail at Shevlin Park and complete asphalt work at Pine Nursery Park.
- Continue to further the Diversity, Equity and Inclusion initiative and sustainability initiatives.
- Assist in training the new recreation facility employees as part of onboarding.
- Continue to explore alternate weed management strategies or products to reduce the use of herbicides (i.e., Glyphosate) in parks.
- Explore options for continuing to address off-leash dogs in parks and on trails.
- Manage the Park and Float concession operations and river recreation activities safely and in compliance with COVID-19 restrictions.

**Fiscal Year 2021-22
General Fund
Park Services**

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed
RESOURCES					
Community Events	\$ 78,412	\$ 44,760	\$ -	\$ -	\$ -
Miscellaneous	2,607	6,758	3,000	3,667	5,000
Reimbursement for Services	3,756	11,831	20,000	10,000	20,000
Federal Reimbursement	-	79,181	-	-	-
TOTAL RESOURCES	\$ 84,775	\$ 142,530	\$ 23,000	\$ 13,667	\$ 25,000

REQUIREMENTS

Personnel Services					
Full-Time Wages	\$ 2,621,496	\$ 2,813,075	\$ 2,894,175	\$ 2,914,525	\$ 3,064,730
Part-Time Wages	583,409	437,792	387,400	327,228	633,260
Related Payroll Expenses	1,262,260	1,363,097	1,518,507	1,430,432	1,679,990
Total Personnel Services	4,467,165	4,613,964	4,800,082	4,672,185	5,377,980
Materials & Services	1,952,605	1,928,251	2,067,005	1,949,353	2,092,356
TOTAL REQUIREMENTS	\$ 6,419,769	\$ 6,542,215	\$ 6,867,088	\$ 6,621,538	\$ 7,470,336

RESOURCES less REQUIREMENTS

Resources	84,775	142,530	23,000	13,667	25,000
Requirements	6,419,769	6,542,215	6,867,088	6,621,538	7,470,336
Resources less Requirements	\$ (6,334,994)	\$ (6,399,685)	\$ (6,844,088)	\$ (6,607,871)	\$ (7,445,336)

Personnel Summary

Full-Time Positions	50.67	50.40	51.85	50.84	51.87
Part-Time/Seasonal Positions	16.55	12.84	18.28	11.93	17.17
Total Staffing	67.22	63.24	70.13	62.77	69.04

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General Fund Recreation

Department Purpose

To enhance the health and well-being of the community, families, and individuals by providing exceptional recreation facilities, programs and services accessible to everyone.

The department consists of Juniper Swim and Fitness Center, Larkspur Community Center – Home of Bend Senior Center, The Pavilion, Art Station, registration and customer service, outreach and events, and a diverse array of recreation and enrichment programs for people of all ages and abilities. The department is responsible for managing facilities, developing and implementing programs, responding to community issues and needs, and providing excellent customer service.

2020-21 Key Successes

- Constantly adapted facility operations, programs, schedules and procedures to provide safe and meaningful recreation activities to the community during a pandemic.
- Responded to the need for all-day care for elementary school-age youth during Bend-La Pine school district's comprehensive distance and hybrid learning by providing the Team Up program at 15 elementary schools. Served 724 youth with over half qualifying for financial assistance. Received \$450,000 in CARES Funds and other assistance to help support the \$1 million in fee waivers and financial assistance provided.
- Opened Larkspur Community Center on April 5 after a seven-month delay due to COVID. Completed program and operation planning, staff training, FFE purchases and much more to prepare for a successful opening.
- Managed budget and staff resources to remain within subsidy allocation despite an estimated 52% decrease in revenue from the budget. The tax subsidy estimate of \$3.5 million is \$250,000 less than budgeted.

2020-21 Key Challenges

- COVID, COVID and more COVID. The constantly changing COVID situation resulted in periodic closure of facilities and programs, substantial reductions in capacity, and constantly changing requirements and guidance.
- Disruptions in employment opportunities resulting from COVID, including temporary layoffs and reduced work hours, combined with very challenging labor market conditions, have made it very difficult to meet part-time, front line staffing needs essential to operating recreation facilities and programs.

2021-22 Key Goals & Objectives

- Restore and rebuild recreation programs incrementally and intentionally as COVID conditions allow and demand for services grows.
- Increase capacity and develop program balance at JSFC and Larkspur Community Center with both facilities fully operational.
- Build on outreach successes with updated outreach plan and expanded resources.
- Develop sustainable strategies to meet front-line staffing needs.

2021-22 Major Budget Items

The major items below compare the 2021-22 proposed budget to the 2020-21 adopted budget (which was done without consideration of COVID) and the 2018-19 actuals, the last completed fiscal year that COVID did not impact.

- Revenues are budgeted to rebound as facility and program capacity return to normal levels. Budgeted user fees and charges are 2.5% lower than 2020-21 budget and 8.2% higher than 2018-19 actuals. Revenue growth over prior years is due primarily to the addition of Larkspur Community Center; however, overall growth is lower than what would have been expected due to the lingering effects of COVID.
- Expenses are budgeted to increase 3.6% over the 2020-21 budget and 37% over the 2018-19 actuals due to the addition of Larkspur Community Center and the many factors contributing to increasing personnel costs district-wide.
- A payroll contingency expense of \$250,000 is included in the budget if demand for services rebounds more quickly than anticipated and/or additional measures are deployed to recruit and retain front-line staff.
- The resulting tax subsidy of \$4.46 million is \$698,886 more than the 2020-21 budget and \$3.05 million more than 2018-19 actuals. This is due to personnel costs increasing at a greater rate than revenue, the addition of Larkspur Community Center and the continuing impacts of COVID. Much of this increase was anticipated in the 2020 Financial Forecast, which projected a recreation subsidy of \$3.7 million for 2021-22.

Fiscal Year 2021-22
General Fund
Recreation

	2018-19	2019-20	2020-21	2020-21	2021-22
	Actual	Actual	Budget	Estimate	Proposed
RESOURCES					
User Fees & Charges	\$ 7,782,148	\$ 6,207,682	\$ 8,635,338	\$ 3,665,040	\$ 8,423,095
Needs-Based Assistance	(213,581)	(261,331)	(411,990)	(165,168)	(424,029)
Grants & Donations	37,326	23,905	28,000	470,276	25,000
Fundraising & Sponsorships	60,460	15,000	15,000	6,600	7,000
Other & Miscellaneous	63,019	61,517	66,340	64,926	70,984
Federal Reimbursement	-	132,220	-	-	-
Intergovernmental Reimbursement	64,273	47,952	66,300	-	37,000
TOTAL RESOURCES	\$ 7,793,646	\$ 6,226,944	\$ 8,398,988	\$ 4,041,674	\$ 8,139,050

REQUIREMENTS

Personnel Services					
Full-Time Wages	\$ 2,302,846	\$ 2,371,260	\$ 2,667,525	\$ 2,061,653	\$ 2,702,540
Part-Time Wages	3,173,448	3,129,898	4,347,700	2,365,326	4,402,050
Related Payroll Expenses	1,720,776	1,869,084	2,636,863	1,682,864	3,089,250
Total Personnel Services	7,197,070	7,370,243	9,652,088	6,109,844	10,193,840
Materials & Services					
	2,001,354	1,845,614	2,506,373	1,408,091	2,403,548
TOTAL REQUIREMENTS	\$ 9,198,424	\$ 9,215,857	\$ 12,158,461	\$ 7,517,935	\$ 12,597,388

RESOURCES less REQUIREMENTS

Resources	7,793,646	6,226,944	8,398,988	4,041,674	8,139,050
Requirements	9,198,424	9,215,857	12,158,461	7,517,935	12,597,388
Resources less Requirements	\$ (1,404,778)	\$ (2,988,913)	\$ (3,759,473)	\$ (3,476,261)	\$ (4,458,338)

Personnel Summary

Full-Time Positions	38.08	38.42	41.73	34.11	40.70
Part-Time/Seasonal Positions	98.35	84.67	113.58	75.17	120.56
Total Staffing	136.43	123.09	155.31	109.28	161.26

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**Fiscal Year 2021-22
Special Revenue Fund
Facility Rental**

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed
<u>RESOURCES</u>					
Beginning Working Capital	\$ 1,017,128	\$ 1,167,560	\$ 1,259,209	\$ 1,271,499	\$ 1,202,411
Interest	31,182	28,385	33,000	10,322	14,825
Aspen Hall Rental	105,421	79,730	131,000	48,520	119,132
Hollinshead Barn Rental	44,709	37,872	61,000	5,318	43,331
Public Facility Rental	182,070	165,684	209,000	31,250	110,667
Building Leases	38,987	10,025	9,600	9,228	9,600
Community Events	-	-	65,000	4,980	41,562
Athletic Field Rentals	-	-	92,585	57,248	81,846
Federal Reimbursement	-	680	-	-	-
TOTAL RESOURCES	\$ 1,419,497	\$ 1,489,936	\$ 1,860,394	\$ 1,438,365	\$ 1,623,374

REQUIREMENTS

By Category:

Personnel Services					
Full-Time Wages	\$ 73,183	\$ 65,186	\$ 205,100	\$ 109,461	\$ 188,620
Part-Time Wages	24	-	20,000	6,612	11,010
Related Payroll Expenses	39,155	35,659	110,650	51,620	106,830
Total Personnel Services	112,362	100,844	335,750	167,693	306,460
Materials & Services	85,456	77,049	113,200	54,622	84,752
Capital Outlay	54,119	40,543	151,500	13,638	90,000
Contingency	-	-	1,259,944	-	1,142,162
TOTAL REQUIREMENTS	\$ 251,937	\$ 218,437	\$ 1,860,394	\$ 235,954	\$ 1,623,374

RESOURCES less REQUIREMENTS

Resources	1,419,497	1,489,936	1,860,394	1,438,365	1,623,374
Requirements	251,937	218,437	1,860,394	235,954	1,623,374
Resources less Requirements	\$ 1,167,560	\$ 1,271,499	\$ -	\$ 1,202,411	\$ -

Personnel Summary

Full-Time Positions	2.05	1.98	3.42	2.43	3.43
Part-Time Positions	-	-	0.48	0.12	0.12
Total Staffing	2.05	1.98	3.90	2.55	3.55

**Fiscal Year 2021-22
Special Revenue Fund
System Development Charges**

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed
<u>RESOURCES</u>					
Beginning Working Capital	\$ 20,043,666	\$ 24,264,961	\$ 12,593,854	\$ 14,084,912	\$ 15,466,084
Interest	579,217	423,661	126,000	119,170	96,500
System Development Charges	7,465,749	7,600,115	6,832,000	7,092,800	8,256,611
TOTAL RESOURCES	\$ 28,088,632	\$ 32,288,738	\$ 19,551,854	\$ 21,296,882	\$ 23,819,195

REQUIREMENTS

By Category:

Materials & Services	114,001	16,712	50,000	12,790	40,000
Capital Outlay	3,309,670	17,782,498	16,289,600	5,358,007	19,687,328
Interfund Transfers	400,000	404,616	575,000	460,000	625,000
Contingency	-	-	2,637,254	-	3,466,867
TOTAL REQUIREMENTS	\$ 3,823,670	\$ 18,203,826	\$ 19,551,854	\$ 5,830,798	\$ 23,819,195

RESOURCES less REQUIREMENTS

Resources	28,088,632	32,288,738	19,551,854	21,296,882	23,819,195
Requirements	3,823,670	18,203,826	19,551,854	5,830,798	23,819,195
Resources less Requirements	\$ 24,264,961	\$ 14,084,912	\$ -	\$ 15,466,084	\$ -

**Fiscal Year 2021-22
Facility Reserve Fund**

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed
<u>RESOURCES</u>					
Beginning Working Capital	\$ 14,718,144	\$ 14,865,720	\$ 11,961,387	\$ 12,874,180	\$ 9,818,947
Interest	358,803	306,894	250,000	75,000	75,000
Grant Revenue	38,492	107,972	750,000	85,230	807,300
Contributions	-	-	167,450	167,450	-
Sales & Insurance Proceeds	30,481	-	-	6,766	-
Interfund Transfers	4,635,000	1,000,000	4,970,000	4,970,000	5,250,000
TOTAL RESOURCES	\$ 19,780,919	\$ 16,280,586	\$ 18,098,837	\$ 18,178,626	\$ 15,951,247

REQUIREMENTS

By Category:

Capital Outlay	4,915,199	3,406,406	11,098,950	8,359,678	4,536,503
Contingency	-	-	1,729,887	-	2,444,744
Reserves for Park Maintenance Facility	-	-	4,000,000	-	6,200,000
Reserves for Asset Management	-	-	1,270,000	-	2,770,000
TOTAL REQUIREMENTS	\$ 4,915,199	\$ 3,406,406	\$ 18,098,837	\$ 8,359,678	\$ 15,951,247

RESOURCES less REQUIREMENTS

Resources	19,780,919	16,280,586	18,098,837	18,178,626	15,951,247
Requirements	4,915,199	3,406,406	18,098,837	8,359,678	15,951,247
Resources less Requirements	\$ 14,865,720	\$ 12,874,180	\$ -	\$ 9,818,947	\$ -

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 2021-22
Equipment Reserve Fund**

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed
<u>RESOURCES</u>					
Beginning Working Capital	\$ 315,830	\$ 585,423	\$ 590,043	\$ 605,039	\$ 703,410
Interest	5,698	7,510	7,000	4,450	4,000
Grant Revenue	5,000	1,090	-	-	-
Sales & Insurance Proceeds	12,150	24,350	13,500	19,700	10,000
Interfund Transfers	500,000	350,000	250,000	250,000	250,000
TOTAL RESOURCES	\$ 838,678	\$ 968,374	\$ 860,543	\$ 879,189	\$ 967,410
<u>REQUIREMENTS</u>					
<i>By Category:</i>					
Capital Outlay	253,255	363,334	423,500	175,779	293,000
Reserves for Future Expenditures	-	-	437,043	-	674,410
TOTAL REQUIREMENTS	\$ 253,255	\$ 363,334	\$ 860,543	\$ 175,779	\$ 967,410
<u>RESOURCES less REQUIREMENTS</u>					
Resources	838,678	968,374	860,543	879,189	967,410
Requirements	253,255	363,334	860,543	175,779	967,410
Resources less Requirements	\$ 585,423	\$ 605,039	\$ -	\$ 703,410	\$ -

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 2021-22
General Obligation Bond Debt Service Fund

	2018-19	2019-20	2020-21	2020-21	2021-22
	Actual	Actual	Budget	Estimate	Proposed
<u>RESOURCES</u>					
Beginning Working Capital	\$ 126,873	\$ 149,021	\$ 203,291	\$ 208,288	\$ 290,290
Interest	37,046	44,168	25,000	3,974	5,000
Current Property Taxes	1,854,737	1,884,452	1,725,091	2,016,410	1,693,442
Delinquent Property Taxes	26,596	61,429	20,000	35,000	20,000
TOTAL RESOURCES	\$ 2,045,252	\$ 2,139,070	\$ 1,973,382	\$ 2,263,672	\$ 2,008,732

REQUIREMENTS

By Category:

Debt Service

Series 2013 GO Bond Principal Payments	1,015,000	1,080,000	1,155,000	1,155,000	1,225,000
Series 2013 GO Bond Interest Payments	881,231	850,781	818,382	818,382	783,732
TOTAL REQUIREMENTS	\$ 1,896,231	\$ 1,930,781	\$ 1,973,382	\$ 1,973,382	\$ 2,008,732

RESOURCES less REQUIREMENTS

Resources	2,045,252	2,139,070	1,973,382	2,263,672	2,008,732
Requirements	1,896,231	1,930,781	1,973,382	1,973,382	2,008,732
Resources less Requirements	\$ 149,021	\$ 208,288	\$ -	\$ 290,290	\$ -

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.

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Supplemental Data

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**Bend Park Recreation District Five-Year Capital Improvement Plan (CIP)
for Fiscal Years Ending 2022-2026**

Project Type	Project Map	Project Stage	Approved Funding Allocation	Prior and Current Fiscal Years	Total FY2022-2026	FY 2022-26 Funding Allocation by Source				FY 21-22 Total	FY 22-23 Total	FY 23-24 Total	FY 24-25 Total	FY 25-26 Total
						Property Tax Revenue	SDC	Alternative	Alt. Type					
Community Parks														
Pine Nursery Park Ph. 4 (Pending Partnership)	1	Order of Magnitude	78,504	28,504	50,000	-	50,000	-		-	-	-	-	50,000
Pine Nursery Park Ph. 5	2	Order of Magnitude	5,000,000	-	5,000,000	-	5,000,000	-		-	400,000	2,300,000	2,300,000	-
Park Search Area 25 (Alpenglow Park)	3	Award/Bid	9,525,000	3,230,630	6,294,370	-	6,294,370	-		6,294,370	-	-	-	-
Big Sky Park Expansion	4	Construction Documents	4,260,000	518,074	3,741,926	473,226	3,268,700	-		1,705,226	-	2,036,700	-	-
Total Community Parks			18,863,504	3,777,208	15,086,296	473,226	14,613,070	-		7,999,596	400,000	4,336,700	2,300,000	50,000
Neighborhood Parks														
Land Acquisitions	N/A	SDC Methodology	4,269,555	-	4,269,555	-	4,269,555	-		997,761	-	1,058,525	1,090,280	1,122,989
Neighborhood Parks Design & Development	N/A	SDC Methodology	4,229,424	-	4,229,424	-	4,229,424	-		-	1,341,130	-	1,422,805	1,465,489
Golf and Country Club Site	5	Order of Magnitude	2,088,271	747,141	1,341,130	-	1,341,130	-		200,000	1,141,130	-	-	-
Park Search Area 1 (Northpointe Park)	6	Construction Documents	2,549,716	1,674,716	875,000	-	875,000	-		875,000	-	-	-	-
Park Search Area 4 (Petrosa - DA)	7	Order of Magnitude	2,906,800	18,500	2,888,300	-	2,888,300	-		1,928,300	960,000	-	-	-
Park Search Area 9 (Shevlin West)	8	Order of Magnitude	1,415,700	150,000	1,265,700	-	1,265,700	-		-	200,000	1,065,700	-	-
Park Search Area 11 (Discovery West Park/TH)	9	Order of Magnitude	660,000	-	660,000	-	660,000	-		-	-	-	-	660,000
Park Search Area 14 (Bear Creek)	10	Order of Magnitude	2,171,400	-	2,171,400	-	2,171,400	-		-	-	-	1,000,000	1,171,400
Park Search Area 24 (DSL Land)	11	Order of Magnitude	1,448,500	-	1,448,500	-	1,448,500	-		-	-	200,000	1,248,500	-
Park Search Area 28 (SE Area Plan)	12	Order of Magnitude	2,412,763	-	2,412,763	-	2,412,763	-		-	997,761	-	-	1,415,002
Total Neighborhood Parks			24,152,129	2,590,357	21,561,772	-	21,561,772	-		4,001,061	4,640,021	2,324,225	4,761,585	5,834,880
Regional Parks														
Riley Ranch Nature Reserve Bridge	13	Design Development	1,200,000	-	1,200,000	-	1,200,000	-		-	-	1,200,000	-	-
Total Regional Parks			1,200,000	-	1,200,000	-	1,200,000	-		-	-	1,200,000	-	-
Trails														
Galveston to Millers Landing	14	Order of Magnitude	800,000	96,396	703,604	-	703,604	-		-	703,604	-	-	-
Putnam to Riley Ranch Bridge	15	Order of Magnitude	155,000	440	154,560	-	154,560	-		-	154,560	-	-	-
Kirkaldy to Putnam	16	Order of Magnitude	63,100	3,662	59,438	-	59,438	-		-	42,203	17,235	-	-
Deschutes River Trail North Parking	17	Order of Magnitude	320,000	-	320,000	-	320,000	-		-	20,000	300,000	-	-
Miscellaneous Trails	N/A	Order of Magnitude	750,000	-	750,000	-	750,000	-		150,000	150,000	150,000	150,000	150,000
COHCT Crossings	18	Construction Documents	92,300	35,000	57,300	-	-	57,300	1	57,300	-	-	-	-
Haul Road Trail	19	Construction Documents	755,352	681,852	73,500	-	73,500	-		73,500	-	-	-	-
North Unit Irrigation Canal Trail (NUID)	20	Order of Magnitude	178,505	18,505	160,000	-	160,000	-		60,000	100,000	-	-	-
Canal Row Trail Connection	21	Construction Documents	130,000	30,000	100,000	-	100,000	-		100,000	-	-	-	-
Total Trails			3,244,257	865,855	2,378,402	-	2,321,102	57,300		440,800	1,170,367	467,235	150,000	150,000

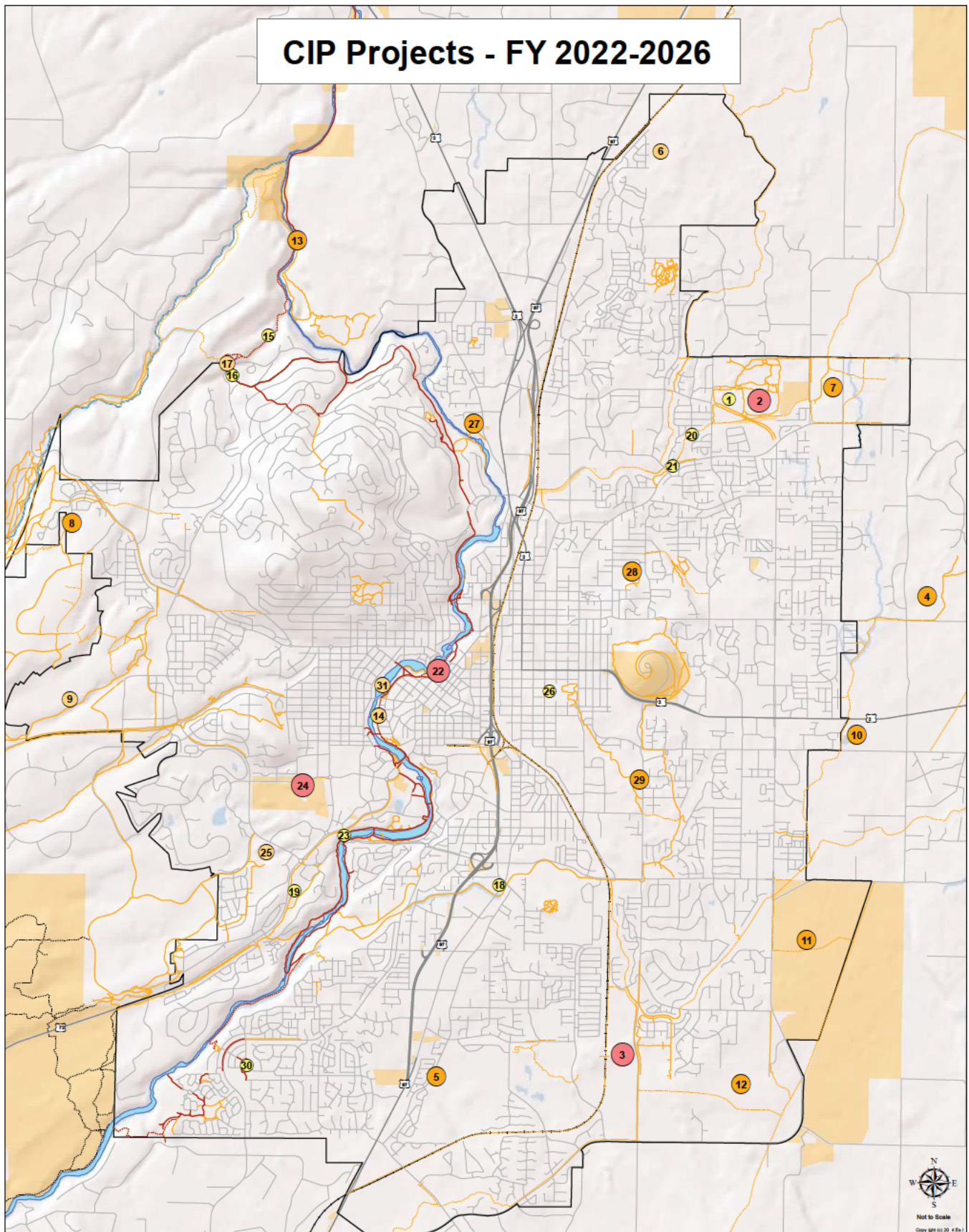
**Bend Park Recreation District Five-Year Capital Improvement Plan (CIP)
for Fiscal Years Ending 2022-2026**

Project Type	Project Map	Project Stage	Approved Funding Allocation	Prior and Current Fiscal Years	Total FY2022-2026	FY 2022-26 Funding Allocation by Source				FY 21-22 Total	FY 22-23 Total	FY 23-24 Total	FY 24-25 Total	FY 25-26 Total
						Property Tax Revenue	SDC	Alternative	Alt. Type					
Community Wide														
Drake Park DRT Trail & Bank Improvements	22	Award/Bid	7,380,000	1,263,626	6,116,374	1,559,977	3,806,397	750,000	1	6,116,374	-	-	-	-
Riverbend South River Restoration & Access Pro	23	Design Development	264,000	64,000	200,000	200,000	-	-		200,000	-	-	-	-
Total Community Wide			7,644,000	1,327,626	6,316,374	1,759,977	3,806,397	750,000		6,316,374	-	-	-	-
Asset Management Projects														
Accessibility Improvements	N/A	Order of Magnitude	500,000	-	500,000	500,000	-	-		50,000	75,000	125,000	125,000	125,000
Asset Management Projects (\$5,000-\$50,000)	N/A	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	24	Order of Magnitude	8,500,000	-	8,500,000	6,500,000	-	2,000,000	3	-	-	-	6,500,000	2,000,000
Skyline Field Renovations + Parking Lot Lights	25	Order of Magnitude	665,000	267,300	397,700	397,700	-	-		100,000	-	297,700	-	-
JSFC Flooring Replacement	26	Order of Magnitude	175,000	-	175,000	175,000	-	-		-	175,000	-	-	-
Natural Resource River Stewardship	N/A	Order of Magnitude	381,000	30,000	351,000	151,000	-	200,000	1	31,000	320,000	-	-	-
Sawyer Park	27	Order of Magnitude	1,100,000	-	1,100,000	850,000	-	250,000	1	100,000	1,000,000	-	-	-
Hollinshead Park ADA & Master Plan	28	Order of Magnitude	1,000,000	-	1,000,000	650,000	250,000	100,000	4	-	100,000	900,000	-	-
Ponderosa Park (North)	29	Order of Magnitude	1,200,000	-	1,200,000	850,000	350,000	-		-	-	150,000	1,050,000	-
Hollygrape Park ADA Renovation	30	Construction Documents	150,000	35,000	115,000	115,000	-	-		115,000	-	-	-	-
Mirror Pond Dredge Commitment	31	Construction Documents	300,000	-	300,000	300,000	-	-		300,000	-	-	-	-
Total Asset Management Projects			15,221,000	332,300	14,888,700	11,738,700	600,000	2,550,000		946,000	1,920,000	1,722,700	7,925,000	2,375,000
Total CIP Funding Allocations			70,324,890	8,893,346	61,431,544	13,971,903	44,102,341	3,357,300		19,703,831	8,130,388	10,050,860	15,136,585	8,409,880

Alternative Funding Type Key

- 1 - Grant Funding
- 2 - Contributions, Collaborations, Fundraising
- 3 - Debt Financing
- 4 - Facility Rental Special Revenue Funding

CIP Projects - FY 2022-2026



Capital Improvement Plan (CIP) Projects - FY 2022-2026

- 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 project's total cost for the 2022-2026 period only and does not include prior year expenditures.

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Fiscal Year 2021-22
Summary of Total District Full-Time Equivalents

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed
Executive Director's Office and Administrative Services					
Full-Time Positions	14.48	15.00	15.00	15.00	15.00
Part-Time/Seasonal Positions	0.60	0.60	0.60	0.60	0.60
	15.08	15.60	15.60	15.60	15.60
Strategic Planning and Design					
Full-Time Positions	9.49	11.00	11.00	11.00	11.00
Part-Time/Seasonal Positions	0.83	0.53	0.84	0.42	0.75
	10.32	11.53	11.84	11.42	11.75
Community Relations					
Full-Time Positions	5.00	5.00	5.00	5.00	5.00
Part-Time/Seasonal Positions	-	-	-	-	-
	5.00	5.00	5.00	5.00	5.00
Park Services					
Full-Time Positions	50.67	50.40	51.85	50.84	51.87
Part-Time/Seasonal Positions	16.55	12.84	18.28	11.93	17.17
	67.22	63.24	70.13	62.77	69.04
Recreation					
Full-Time Positions	38.08	38.42	41.73	34.11	40.70
Part-Time/Seasonal Positions	98.35	84.67	113.58	75.17	120.56
	136.43	123.09	155.31	109.28	161.26
Facility Rental Special Fund					
Full-Time Positions	2.05	1.98	3.42	2.43	3.43
Part-Time/Seasonal Positions	-	-	0.48	0.12	0.12
	2.05	1.98	3.90	2.55	3.55
Total Staffing					
Full-Time Positions	119.77	121.80	128.00	118.38	127.00
Part-Time/Seasonal Positions	116.33	98.64	133.78	88.24	139.20
	236.10	220.44	261.78	206.62	266.20

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All Funds Total

Description	2018-19 Actual	2019-20 Actual	2020-21 Final Budget	2020-21 Estimate	2021-22 Proposed
Operating Revenue					
Current Taxes	19,211,320	20,536,747	19,830,091	21,215,409	21,668,442
Grants, Donations and Sponsorships	141,279	147,966	960,450	729,556	839,300
User Fees & Charges	8,019,156	6,284,422	8,791,533	3,656,417	8,405,204
System Development Charges	7,465,749	7,600,115	6,832,000	7,092,800	8,256,611
Interest	1,290,910	1,016,617	616,000	297,916	295,325
Other and Miscellaneous	223,676	522,553	164,140	105,230	132,984
Total Operating Revenue	36,352,089	36,108,419	37,194,214	33,097,327	39,597,865
Non-Operating Resources					
Beginning Fund Balance	42,663,422	47,623,794	34,633,676	37,775,867	35,340,189
Interfund Transfers In	5,535,000	1,754,616	5,795,000	5,680,000	6,125,000
Reimbursement for Services	44,542	154,501	95,000	160,000	170,000
Total Non-Operating Resources	48,242,964	49,532,911	40,523,676	43,615,867	41,635,189
Total Resources	84,595,054	85,641,330	77,717,890	76,713,194	81,233,054
Personnel Services					
Full Time Salaries	7,237,082	7,611,161	8,306,800	7,615,126	8,651,580
Part Time Salaries	3,836,353	3,660,557	4,860,600	2,783,009	5,170,360
FICA	812,520	823,890	1,002,550	779,955	1,049,530
FT Workers Compensation	93,242	81,665	94,575	79,759	95,530
PT Workers Compensation	58,202	49,766	67,670	60,220	75,120
FT Medical	1,181,702	1,283,135	1,382,425	1,308,156	1,463,890
PT Medical	178,122	213,810	255,700	205,998	332,680
FT Dental/Vision	196,187	180,320	242,875	229,144	263,730
PT Dental/Vision	22,206	24,905	34,450	22,143	48,680
FT Life/Disability	42,689	34,613	40,575	36,268	41,380
FT Retirement	888,517	1,089,228	1,145,925	1,030,316	1,200,340
PT Retirement	223,190	261,958	393,300	188,268	398,460
Unemployment	10,739	12,883	19,275	10,394	565,850
PFMLI Tax (new)	-	-	-	-	27,650
Medical Expense Reimbursement	234,042	201,324	255,850	250,140	322,690
Payroll Contingency	40,693	55,313	600,000	94,294	648,200
YE Payroll Period Accrual	21,942	(89,491)	100,000	100,000	100,000
Total Personnel Services	15,077,428	15,495,034	18,802,570	14,793,190	20,455,670
Materials					
General Fund	5,224,915	4,994,305	5,976,466	4,445,370	6,059,874
System Development Charges Fund	114,001	16,712	50,000	12,790	40,000
Facility Rental Special Revenue Fund	85,456	77,049	113,200	54,622	84,752
Total Materials	5,424,372	5,088,065	6,139,666	4,512,782	6,184,626

All Funds Total

Description	2018-19 Actual	2019-20 Actual	2020-21 Final Budget	2020-21 Estimate	2021-22 Proposed
Capital Outlay					
Facility Reserve Fund	4,915,199	3,406,406	11,098,950	8,359,678	4,536,503
Equipment Reserve Fund	253,255	363,334	423,500	175,779	293,000
SDC Fund	3,309,670	17,782,498	16,289,600	5,358,007	19,687,328
Facility Rental Fund	54,119	40,543	151,500	13,638	90,000
Total Capital Outlay	8,532,243	21,592,782	27,963,550	13,907,103	24,606,831
Interfund Transfers					
General Fund	5,135,000	1,350,000	5,220,000	5,220,000	5,500,000
SDC Fund	400,000	404,616	575,000	460,000	625,000
Total Interfund Transfers	5,535,000	1,754,616	5,795,000	5,680,000	6,125,000
Total Debt Service	2,402,217	2,434,966	2,479,930	2,479,930	2,516,575
Total Reserves	-	-	5,707,043	-	9,644,410
Operating Contingency	-	-	8,830,130	-	9,699,942
Special Payments	-	1,500,000	-	-	-
Unappropriated End Fund Balance	-	-	2,000,000	-	2,000,000
Total Resources	84,595,054	85,641,330	77,717,890	76,713,194	81,233,054
Total Requirements	36,971,260	47,865,464	77,717,890	41,373,005	81,233,054
Ending Fund Balance	47,623,794	37,775,867	-	35,340,189	-

General Fund Total

Description	2018-19 Actual	2019-20 Actual	2020-21 Final Budget	2020-21 Estimate	2021-22 Proposed
Operating Revenue					
Current Taxes	17,096,995	18,029,101	17,935,000	18,880,500	19,680,000
Delinquent Taxes	232,993	561,765	150,000	283,500	275,000
User Fees & Charges	7,861,550	6,252,442	8,635,338	3,665,040	8,423,095
Needs-Based Assistance	(213,581)	(261,331)	(411,990)	(165,168)	(424,029)
Federal Reimbursement	-	188,583	-	-	-
Interest	278,964	205,998	175,000	85,000	100,000
Miscellaneous	116,772	128,768	84,340	78,764	85,984
Grants & Donations	37,326	156,124	28,000	470,276	25,000
Fundraising & Sponsorships	60,460	15,000	15,000	6,600	7,000
Intergovernmental Reimbursements	64,273	47,952	66,300	-	37,000
Total Operating Revenue	25,535,752	25,324,403	26,676,988	23,304,511	28,209,050
Non-Operating Resources					
Beginning Fund Balance	6,441,781	6,591,108	8,025,892	8,731,949	7,859,045
Transfer-In from SDC Fund	400,000	404,616	575,000	460,000	625,000
Reimbursement for Services	44,542	154,501	95,000	160,000	170,000
Total Non-Operating Resources	6,886,323	7,150,225	8,695,892	9,351,949	8,654,045
Total Resources	32,422,075	32,474,628	35,372,880	32,656,460	36,863,095
Personnel Services					
Full Time Salaries	7,163,899	7,545,975	8,101,700	7,505,664	8,462,960
Part Time Salaries	3,836,329	3,660,557	4,840,600	2,776,397	5,159,350
FICA	807,201	819,075	985,250	771,149	1,034,250
FT Workers Compensation	92,488	80,899	91,775	77,429	92,880
PT Workers Compensation	58,132	49,623	67,570	60,015	75,090
FT Medical	1,163,259	1,266,189	1,346,025	1,293,569	1,432,270
PT Medical	177,866	213,743	253,400	204,292	332,680
FT Dental/Vision	195,329	177,559	237,375	223,955	256,540
PT Dental/Vision	22,205	24,899	34,100	22,005	48,680
FT Life/Disability	42,195	34,266	39,375	35,838	40,500
FT Retirement	879,366	1,082,572	1,116,825	1,017,692	1,173,320
PT Retirement	223,188	261,958	390,800	187,185	398,460
Unemployment	10,670	12,820	18,875	10,271	557,640
PFMLI Tax (new)	-	-	-	-	27,230
Medical Expense Reimbursement	230,304	198,234	251,350	245,741	317,360
Payroll Contingency	40,693	55,313	591,800	94,294	640,000
YE Payroll Period Accrual	21,942	(89,491)	100,000	100,000	100,000
Total Personnel Services	14,965,066	15,394,190	18,466,820	14,625,497	20,149,210
Materials					
Exec Director's Office and Admin Services	909,559	917,670	1,046,700	902,557	1,187,350
Strategic Planning and Development	110,758	65,869	57,388	44,555	67,820
Community Relations	250,640	236,901	299,000	140,814	308,800
Park Services	1,952,605	1,928,251	2,067,005	1,949,353	2,092,356
Recreation Services	2,001,354	1,845,614	2,506,373	1,408,091	2,403,548
Total Materials	5,224,915	4,994,305	5,976,466	4,445,370	6,059,874
Interfund Transfers					
To Facility Reserve Fund	4,635,000	1,000,000	4,970,000	4,970,000	5,250,000

General Fund Total

Description	2018-19 Actual	2019-20 Actual	2020-21 Final Budget	2020-21 Estimate	2021-22 Proposed
To Equipment Reserve Fund	500,000	350,000	250,000	250,000	250,000
Total Transfers	5,135,000	1,350,000	5,220,000	5,220,000	5,500,000
Debt Service					
Principal Payments	425,489	434,153	447,579	447,579	460,083
Interest Payments	80,496	70,032	58,969	58,969	47,760
Total Debt Service	505,985	504,185	506,548	506,548	507,843
Contingency					
Operating Contingency	-	-	3,203,046	-	2,646,168
Total Contingency	-	-	3,203,046	-	2,646,168
Special Payments					
PERS Special Payment	-	1,500,000	-	-	-
Total Special Payments	-	1,500,000	-	-	-
Unappropriated End Fund Balance	-	-	2,000,000	-	2,000,000
Total Resources	32,422,075	32,474,628	35,372,880	32,656,460	36,863,095
Total Requirements	25,830,967	23,742,679	33,372,880	24,797,414	34,863,095
Ending Fund Balance	6,591,108	8,731,949	2,000,000	7,859,045	2,000,000

Executive Director's Office Administrative Services - General Fund

Description	2018-19 Actual	2019-20 Actual	2020-21 Final Budget	2020-21 Estimate	2021-22 Proposed
Operating Revenue					
Current Taxes	17,096,995	18,029,101	17,935,000	18,880,500	19,680,000
Delinquent Taxes	232,993	561,765	150,000	283,500	275,000
Interest	278,964	205,998	175,000	85,000	100,000
Miscellaneous	50,963	60,588	15,000	10,000	10,000
Federal Reimbursement	-	54,697	-	-	-
Foundation donations	183	(94)	-	171	-
Total Operating Revenue	17,660,097	18,912,055	18,275,000	19,259,171	20,065,000
Non-Operating Resources					
Beginning Fund Balance	6,441,781	6,591,108	8,025,892	8,731,949	7,859,045
Transfer-In from SDC Fund	200,000	161,468	150,000	160,000	200,000
Total Non-Operating Resources	6,641,781	6,752,576	8,175,892	8,891,949	8,059,045
Total Resources	24,301,878	25,664,630	26,450,892	28,151,119	28,124,045
Personnel Services					
Full Time Salaries	1,188,478	1,189,845	1,288,300	1,285,215	1,368,160
Part Time Salaries	38,083	50,120	42,500	43,340	60,340
FICA	86,574	86,311	96,200	93,241	103,010
FT Workers Compensation	14,121	11,868	16,700	4,863	11,780
PT Workers Compensation	124	139	150	47	70
FT Medical	157,476	153,687	157,900	167,943	171,320
PT Medical	5,126	5,376	5,600	5,524	5,640
FT Dental/Vision	51,198	22,598	28,300	26,700	33,480
PT Dental/Vision	560	573	600	572	600
FT Life/Disability	8,751	7,481	8,300	8,192	9,520
FT Retirement	136,721	172,245	180,800	173,140	196,720
PT Retirement	4,189	5,360	5,300	5,336	8,150
Unemployment	1,225	3,236	1,400	1,400	58,080
PFMLI Tax (new)	-	-	-	-	2,740
Medical Expense Reimbursement	26,146	23,718	23,500	22,976	26,370
Payroll Contingency	40,693	55,313	152,800	94,294	390,000
YE Payroll Period Accrual	21,942	(89,491)	100,000	100,000	100,000
Total Personnel Services	1,781,405	1,698,379	2,108,350	2,032,783	2,545,980
Materials					
Office Supplies	10,906	11,496	12,000	7,500	12,000
Postage	2,911	4,514	4,250	2,742	5,000
Ads/Sub/Publications	8,139	2,609	4,200	2,042	2,200
Recruitment	-	30,015	46,500	50,580	70,900
License/Fees/Permits	5,170	1,352	750	953	1,000
Insurance	210,057	229,124	287,050	263,400	300,200
Board Expenses	18,826	16,254	15,400	9,800	28,390
HR Development	-	59,818	30,400	32,150	59,000
Contract Services	140,204	12,917	31,500	41,280	78,250
Legal Services & Issues	71,960	88,500	100,000	48,000	100,000
Audit	22,031	25,105	26,000	28,800	25,500
Elections	14,384	-	25,000	25,000	-
Training FT	35,424	27,483	24,000	12,723	42,870

Executive Director's Office Administrative Services - General Fund

Description	2018-19 Actual	2019-20 Actual	2020-21 Final Budget	2020-21 Estimate	2021-22 Proposed
Mileage & Expenses	19,776	13,452	19,500	2,985	19,500
Miscellaneous	53	1	250	-	250
Computer Related Expenses	56,982	71,872	53,700	58,000	61,950
Dues	15,625	16,472	17,000	14,957	17,050
IT Maintenance & Support	171,820	216,563	241,000	219,000	246,300
Safety Program	8,388	7,847	1,000	2,200	3,040
Furnishings & Equipment	8,852	7,727	8,000	1,500	7,000
Data	42,833	43,664	42,200	47,123	52,700
Electricity	13,923	9,513	11,500	9,857	11,000
Gas Heat	1,887	1,962	2,750	2,018	2,750
Sewer/Water	5,057	5,232	5,750	5,750	6,500
Wellness Program	8,824	2,446	11,000	5,500	9,000
Safety Committee	-	-	2,500	1,469	4,000
Sustainability Committee	3,313	2,536	10,000	1,000	10,000
Employee Relations	12,215	9,197	13,500	6,226	11,000
Total Materials	909,559	917,670	1,046,700	902,557	1,187,350
Interfund Transfers					
To Facility Reserve Fund	4,635,000	1,000,000	4,970,000	4,970,000	5,250,000
To Equipment Reserve Fund	500,000	350,000	250,000	250,000	250,000
Total Transfers	5,135,000	1,350,000	5,220,000	5,220,000	5,500,000
Debt Service					
Principal Payments	425,489	434,153	447,579	447,579	460,083
Interest Payments	80,496	70,032	58,969	58,969	47,760
Total Debt Service	505,985	504,185	506,548	506,548	507,843
Contingency					
Operating Contingency	-	-	3,203,046	-	2,646,168
PERS Contingency	-	-	-	-	-
Total Contingency	-	-	3,203,046	-	2,646,168
Special Payments					
PERS Special Payment	-	1,500,000	-	-	-
Total Special Payments	-	1,500,000	-	-	-
Unappropriated End Fund Balance	-	-	2,000,000	-	2,000,000
Total Resources	24,301,878	25,664,630	26,450,892	28,151,119	28,124,045
Total Requirements	8,331,949	5,970,234	12,084,644	8,661,888	12,387,341
Ending Department Balance	15,969,929	19,694,396	14,366,248	19,489,232	15,736,704

Strategic Planning Design - General Fund

Description	2018-19 Actual	2019-20 Actual	2020-21 Final Budget	2020-21 Estimate	2021-22 Proposed
Non-Operating Resources					
Federal Reimbursement	-	12,838	-	-	-
Transfer-In From SDC Fund	200,000	243,149	425,000	300,000	425,000
Reimbursement for Services	40,786	142,670	75,000	150,000	150,000
Total Resources	240,786	398,656	500,000	450,000	575,000
Personnel Services					
Full Time Salaries	710,016	811,627	871,400	860,634	909,270
Part Time Salaries	41,390	42,746	63,000	40,504	63,700
FICA	54,031	62,112	70,300	66,407	73,410
FT Workers Compensation	5,756	5,972	6,800	6,554	6,490
PT Workers Compensation	93	93	100	74	110
FT Medical	108,744	137,339	142,700	139,369	145,530
PT Medical	1,780	-	-	3,683	5,640
FT Dental/Vision	16,736	16,280	20,700	19,530	23,020
PT Dental/Vision	139	-	-	382	600
FT Life/Disability	3,477	3,224	3,600	3,727	3,790
FT Retirement	75,186	103,799	115,200	113,616	126,780
PT Retirement	6,348	3,213	5,000	1,884	8,600
Unemployment	716	817	1,000	873	39,690
PFMLI Tax (new)	-	-	-	-	1,940
Medical Expense Reimbursement	17,265	15,657	16,200	15,838	18,610
Payroll Contingency	-	-	37,000	-	-
Total Personnel Services	1,041,675	1,202,877	1,353,000	1,273,075	1,427,180
Materials					
Technology & Office Supplies	7,273	1,412	3,400	1,167	2,500
Postage	65	7	100	100	200
Ads/Sub/Publications	48	-	500	1,557	1,000
Contract Services	77,252	29,725	25,000	25,000	30,000
Training	12,448	14,802	12,088	4,099	15,320
Mileage & Expenses	3,877	5,187	3,500	1,739	3,000
Dues	1,959	2,875	3,100	3,263	4,100
Uniforms	1,530	1,151	1,000	100	1,500
Telephone and Data	4,056	5,245	6,200	6,424	6,200
Tools/Equipment/Hardware	2,250	5,465	2,500	1,106	4,000
Total Materials	110,758	65,869	57,388	44,555	67,820
Total Resources	240,786	398,656	500,000	450,000	575,000
Total Requirements	1,152,434	1,268,746	1,410,388	1,317,630	1,495,000
Ending Department Balance	(911,648)	(870,090)	(910,388)	(867,630)	(920,000)

Community Relations - General Fund

Description	2018-19 Actual	2019-20 Actual	2020-21 Final Budget	2020-21 Estimate	2021-22 Proposed
Operating Revenue					
Federal Reimbursement	-	41,868	-	-	-
Playbook	990	-	-	-	-
Total Resources	990	41,868	-	-	-
Personnel Services					
Full Time Salaries	341,063	360,168	380,300	383,636	418,260
FICA	24,712	26,397	29,100	28,494	32,000
FT Workers Compensation	513	794	500	484	530
FT Medical	50,830	52,918	54,400	54,375	55,470
FT Dental/Vision	7,917	7,572	9,500	8,963	10,460
FT Life/Disability	1,537	1,491	1,600	1,850	1,860
FT Retirement	41,509	51,761	55,000	52,200	59,900
Unemployment	328	347	400	373	17,150
PFMLI Tax (new)	-	-	-	-	840
Medical Expense Reimbursement	9,343	7,277	7,400	7,235	7,760
Payroll Contingency	-	-	15,100	-	-
Total Personnel Services	477,751	508,727	553,300	537,610	604,230
Materials					
Advertising/Promotions	64,103	57,455	91,750	50,572	99,000
Printing/Design	7,072	28,894	13,000	9,180	11,000
Office Supplies	116	978	250	1,021	250
Postage	322	458	500	432	500
Sub/Publications	2,150	2,289	2,000	1,936	2,200
Playbook	131,210	85,820	129,000	25,000	129,000
Contract Services	15,026	20,404	25,000	22,182	26,500
Training	4,472	8,396	4,000	200	5,550
Mileage & Expenses	1,391	962	1,500	1,426	1,500
Volunteer Screening	5,244	4,790	7,000	3,293	6,300
Community Relations	10,315	11,433	9,000	9,876	11,000
Web Page	9,218	15,023	16,000	15,697	16,000
Total Materials	250,640	236,901	299,000	140,814	308,800
Total Resources	990	41,868	-	-	-
Total Requirements	728,391	745,628	852,300	678,424	913,030
Ending Department Balance	(727,401)	(703,760)	(852,300)	(678,424)	(913,030)

Park Services - General Fund

Description	2018-19 Actual	2019-20 Actual	2020-21 Final Budget	2020-21 Estimate	2021-22 Proposed
Operating Revenue					
Miscellaneous	2,607	6,758	3,000	3,667	5,000
Federal Reimbursement	-	79,181	-	-	-
Community Event Fees	78,412	44,760	-	-	-
Total Operating Revenue	81,019	130,698	3,000	3,667	5,000
Non-Operating Resources					
Reimbursement for Services	3,756	11,831	20,000	10,000	20,000
Total Non-Operating Resources	3,756	11,831	20,000	10,000	20,000
Total Resources	84,775	142,530	23,000	13,667	25,000
Personnel Services					
Full Time Salaries	2,621,496	2,813,075	2,894,175	2,914,525	3,064,730
Part Time Salaries	583,409	437,792	387,400	327,228	633,260
FICA	236,315	238,885	251,338	240,597	282,930
FT Workers Compensation	38,940	33,260	37,056	35,491	41,110
PT Workers Compensation	10,805	7,467	8,620	8,738	10,010
FT Medical	456,519	496,582	515,469	557,344	546,880
PT Medical	6,397	10,532	3,400	8,698	5,640
FT Dental/Vision	66,059	77,639	99,781	94,140	104,360
PT Dental/Vision	1,764	2,127	300	1,471	600
FT Life/Disability	15,017	11,858	13,456	12,944	13,660
FT Retirement	313,816	389,137	379,969	383,542	424,990
PT Retirement	19,174	21,045	15,100	12,377	11,820
Unemployment	3,089	3,123	7,131	3,145	151,640
PFMLI Tax (new)	-	-	-	-	7,430
Medical Expense Reimbursement	94,363	71,442	73,588	71,945	78,920
Payroll Contingency	-	-	113,300	-	-
Total Personnel Services	4,467,165	4,613,964	4,800,082	4,672,185	5,377,980
Materials					
Administration	625,091	588,573	615,239	632,368	640,582
Facility	278,076	295,378	330,390	252,236	327,550
Fleet	253,252	217,026	250,900	229,774	256,300
Natural Resources	189,424	221,848	205,009	197,290	203,094
Park Landscape	453,145	416,141	460,850	451,060	463,905
Stewardship	151,452	188,284	204,617	186,623	200,925
Community Events	2,165	1,001	-	-	-
Total Materials	1,952,605	1,928,251	2,067,005	1,949,353	2,092,356
Total Resources	84,775	142,530	23,000	13,667	25,000
Total Requirements	6,419,769	6,542,215	6,867,088	6,621,538	7,470,336
Ending Fund Balance	(6,334,994)	(6,399,685)	(6,844,088)	(6,607,871)	(7,445,336)

Recreation - General Fund

Description	2018-19 Actual	2019-20 Actual	2020-21 Final Budget	2020-21 Estimate	2021-22 Proposed
Operating Revenue					
User Fees & Charges	7,782,148	6,207,682	8,635,338	3,665,040	8,423,095
Grants & Donations	37,326	156,124	28,000	470,276	25,000
Fundraising & Sponsorships	60,460	15,000	15,000	6,600	7,000
Intergovernmental Reimbursements	64,273	47,952	66,300	-	37,000
Miscellaneous	63,019	61,517	66,340	64,926	70,984
Needs-based Assistance	(213,581)	(261,331)	(411,990)	(165,168)	(424,029)
Total Resources	7,793,646	6,226,944	8,398,988	4,041,674	8,139,050
Personnel Services					
Full Time Salaries	2,302,846	2,371,260	2,667,525	2,061,653	2,702,540
Part Time Salaries	3,173,448	3,129,898	4,347,700	2,365,326	4,402,050
FICA	405,569	405,369	538,313	342,410	542,900
FT Workers Compensation	33,158	29,005	30,719	30,037	32,970
PT Workers Compensation	47,109	41,924	58,700	51,157	64,900
FT Medical	389,691	425,664	475,556	374,538	513,070
PT Medical	164,564	197,835	244,400	186,387	315,760
FT Dental/Vision	53,419	53,470	79,094	74,622	85,220
PT Dental/Vision	19,742	22,199	33,200	19,580	46,880
FT Life/Disability	13,412	10,212	12,419	9,125	11,670
FT Retirement	312,135	365,629	385,856	295,194	364,930
PT Retirement	193,477	232,340	365,400	167,588	369,890
PFMLI Tax (new)	-	-	-	-	14,280
Unemployment	5,312	5,296	8,944	4,479	291,080
Medical Expense Reimbursement	83,187	80,140	130,663	127,746	185,700
Payroll Contingency	-	-	273,600	-	250,000
Total Personnel Services	7,197,070	7,370,243	9,652,088	6,109,844	10,193,840
Materials					
Juniper Swim & Fitness Center	660,816	592,554	673,061	398,372	682,614
Sports Programs	469,380	427,818	542,610	288,278	504,805
Bend Senior Center	74,927	77,196	298,885	105,936	288,820
Pavilion	267,784	237,986	309,160	154,822	264,425
Youth Recreation	53,849	41,939	73,484	132,876	80,300
Enrichment and Outdoor Recreation	283,375	287,106	366,957	203,366	291,440
Therapeutic Recreation	17,714	16,889	19,696	2,004	14,260
Inclusion Services	2,277	1,298	4,600	665	3,900
Events and Outreach	21,131	17,279	23,550	994	8,700
Art Station	39,394	30,760	39,070	28,308	36,855
Needs-based Assistance	-	9,667	15,300	5,914	10,000
Recreation Registration	82,312	66,332	103,500	75,823	178,000
Recreation Administration	28,398	38,790	36,500	10,734	39,430
Total Materials	2,001,354	1,845,614	2,506,373	1,408,091	2,403,548
Total Resources	7,793,646	6,226,944	8,398,988	4,041,674	8,139,050
Total Requirements	9,198,424	9,215,857	12,158,461	7,517,935	12,597,388
Ending Department Balance	(1,404,778)	(2,988,913)	(3,759,473)	(3,476,261)	(4,458,338)
Cost Recovery Percentages	84.7%	67.6%	79.2%	53.8%	64.6%

Facility Rental Special Revenue Fund Total

Description	2018-19 Actual	2019-20 Actual	2020-21 Final Budget	2020-21 Estimate	2021-22 Proposed
Operating Revenue					
Interest	31,182	28,385	33,000	10,322	14,825
Facility Rental	147,755	117,602	190,000	53,838	160,463
Community Room Rental	2,218	2,550	4,000	-	2,667
Park Concession Revenue	140,490	132,284	160,000	10,000	65,000
Park & Ancillary Rental Revenue	40,775	30,850	45,000	21,250	42,000
Athletic Field Rentals	-	-	92,585	57,248	81,846
Community Special Events	-	-	65,000	4,980	41,562
Building Lease Revenue	37,575	10,025	9,600	9,533	9,600
Federal Reimbursement	-	680	-	-	-
Damage Fee	2,375	-	2,000	(305)	3,000
Total Operating Revenue	402,369	322,375	601,185	166,866	420,963
Non-Operating Resources					
Beginning Fund Balance	1,017,128	1,167,560	1,259,209	1,271,499	1,202,411
Total Non-Operating Resources	1,017,128	1,167,560	1,259,209	1,271,499	1,202,411
Total Resources	1,419,497	1,489,936	1,860,394	1,438,365	1,623,374
Personnel Services					
Full Time Salaries	73,183	65,186	205,100	109,461	188,620
Part Time Salaries	24	-	20,000	6,612	11,010
FICA	5,320	4,815	17,300	8,806	15,280
FT Workers Compensation	753	765	2,800	2,330	2,650
PT Workers Compensation	70	143	100	205	30
FT Medical	18,443	16,945	36,400	14,587	31,620
PT Medical	255	67	2,300	1,706	-
FT Dental/Vision	858	2,761	5,500	5,189	7,190
PT Dental/Vision	1	6	350	138	-
FT Life/Disability	495	347	1,200	429	880
FT Retirement	9,151	6,656	29,100	12,624	27,020
PT Retirement	3	-	2,500	1,083	-
Unemployment	70	63	400	123	8,210
PFMLI Tax (new)	-	-	-	-	420
Medical Expense Reimbursement	3,737	3,090	4,500	4,400	5,330
Payroll Contingency	-	-	8,200	-	8,200
Total Personnel Services	112,362	100,844	335,750	167,693	306,460
Materials					
Office Supplies	-	307	-	-	-
Postage	11	-	-	-	-
Brochures/Promotions	2,081	1,449	4,000	-	4,000
Uniforms	133	-	-	-	-
Furnishings & Equipment	5,660	1,342	6,000	1,142	4,400
Building Maintenance	12,489	24,599	40,000	7,536	19,525
Telephone	1,820	2,427	3,000	1,783	2,180
Utilities	20,406	20,199	24,000	19,806	23,746
Janitorial Supplies	1,646	1,234	3,000	1,833	2,000
Mileage & Expenses	-	74	3,000	1,021	2,400
Signage, Marketing, Printing	38,534	18,880	21,500	17,500	21,500
Park & Float Operating Expenses	1,180	5,000	6,700	2,000	3,000

Facility Rental Special Revenue Fund Total

Description	2018-19 Actual	2019-20 Actual	2020-21 Final Budget	2020-21 Estimate	2021-22 Proposed
Property Tax Expense	1,496	1,539	2,000	2,000	2,000
Total Materials	85,456	77,049	113,200	54,622	84,752
Capital Outlay					
Improvements/Equipment	54,119	40,543	151,500	13,638	90,000
Total Capital Outlay	54,119	40,543	151,500	13,638	90,000
Operating Contingency					
Operating Contingency	-	-	1,259,944	-	1,142,162
Total Resources	1,419,497	1,489,936	1,860,394	1,438,365	1,623,374
Total Requirements	251,937	218,437	1,860,394	235,954	1,623,374
Ending Fund Balance	1,167,560	1,271,499	-	1,202,411	-

System Development Charges Special Revenue Fund

Description	2018-19 Actual	2019-20 Actual	2020-21 Final Budget	2020-21 Estimate	2021-22 Proposed
Operating Revenue					
Interest	579,217	423,661	126,000	119,170	96,500
SDC Reimbursement Fees	111,441	562,616	523,000	626,000	509,000
SDC Administration Fees	25,716	77,725	70,000	90,800	79,611
SDC Improvement Fees-County	543,933	377,806	300,000	555,000	450,000
SDC Improvement Fees-City	6,784,659	6,581,967	5,939,000	5,821,000	7,218,000
Total Operating Revenue	8,044,966	8,023,776	6,958,000	7,211,970	8,353,111
Non-Operating Resources					
Beginning Fund Balance	20,043,666	24,264,961	12,593,854	14,084,912	15,466,084
Total Non-Operating Resources	20,043,666	24,264,961	12,593,854	14,084,912	15,466,084
Total Resources	28,088,632	32,288,738	19,551,854	21,296,882	23,819,195
Materials					
Planning & Development	10,312	6,222	25,000	790	20,000
Program Administration	103,688	10,490	25,000	12,000	20,000
Total Materials	114,001	16,712	50,000	12,790	40,000
Capital Outlay					
Goodrich Park	83,920	36,161	805,700	959,274	-
Misc. Trail Improvements	5,576	1,953	15,000	10,000	150,000
Tree Farm Improvements	-	-	100,000	-	-
Empire Crossing	43,919	332,231	-	13,361	-
Northpointe Park	554,385	23,038	1,604,700	821,886	875,000
Discovery Park Ph. 2	-	908	-	-	-
North Unit Irrigation Canal trail (NUID)	-	-	30,000	18,505	60,000
Pacific Crest Athletic Fields	438,825	1,245,589	-	150	-
Juniper Park	-	994,550	-	-	-
Big Sky Expansion	147,550	48,725	-	567	1,232,000
Larkspur Recreation Center	-	12,075,987	-	-	-
Pine Nursery Phase 4	-	19,312	-	9,192	-
Westside Recreation Facility Infrastructure	-	3,974	700,000	703,120	-
Park Area 4 - Petrosa	-	3,216	-	15,284	1,928,300
Shevlin West Park Property	-	3,209	123,000	146,791	-
Neighborhood Park Acquisition	5,911	9,172	1,220,000	-	1,797,761
Haul Road Trail	2,815	61,746	621,400	615,072	73,500
Rockridge	39,891	351,097	-	-	-
CO Canal Trail Dev. Ph 1	20,341	381,705	100,000	34,584	-
CO Canal Trail Acq.	2,802	1,781	-	416	-
Canal Row Trail Connection	-	-	-	30,000	100,000
Golf & Country Club NP	742,610	139	-	-	200,000
Alpenglow Park	622,449	973,082	5,107,600	1,489,980	6,294,370
Improvement Fee Projects	-	-	2,000,000	-	3,000,000
Interfund Billing For Services	44,542	154,501	95,000	160,000	170,000
DRT Drake Trail & Bank Improvements	434,392	334,990	3,565,400	221,131	3,806,397
Discovery West Trail Undercrossing	-	591,828	201,800	101,505	-
South UGB & Footbridge	34,697	-	-	-	-
Shevlin Regional Park	85,043	133,605	-	350	-
Misc. Trail Crossings	-	-	-	6,839	-
Total Capital Outlay	3,309,670	17,782,498	16,289,600	5,358,007	19,687,328

System Development Charges Special Revenue Fund

Description	2018-19 Actual	2019-20 Actual	2020-21 Final Budget	2020-21 Estimate	2021-22 Proposed
Interfund Transfers					
Interfund Transfer to GF (Impvt)	400,000	344,616	500,000	380,000	525,000
Interfund Transfer to GF (Admin)	-	60,000	75,000	80,000	100,000
Total Interfund Transfers	400,000	404,616	575,000	460,000	625,000
Operating Contingency					
Operating Contingency	-	-	2,637,254	-	3,466,867
Total Resources	28,088,632	32,288,738	19,551,854	21,296,882	23,819,195
Total Requirements	3,823,670	18,203,826	19,551,854	5,830,798	23,819,195
Ending Fund Balance	24,264,961	14,084,912	-	15,466,084	-

Facility Reserve Fund

Description	2018-19 Actual	2019-20 Actual	2020-21 Final Budget	2020-21 Estimate	2021-22 Proposed
Operating Revenue					
Interest	358,803	306,894	250,000	75,000	75,000
Insurance Proceeds	-	-	-	6,766	-
Grant Revenue	38,492	107,972	750,000	85,230	807,300
Lease Revenue	25,666	-	-	-	-
Contributions	-	-	167,450	167,450	-
Land/Easement Sales Proceeds	4,815	-	-	-	-
Total Operating Revenue	427,776	414,865	1,167,450	334,446	882,300
Non-Operating Resources					
Beginning Fund Balance	14,718,144	14,865,720	11,961,387	12,874,180	9,818,947
Transfer-In from General Fund	4,635,000	1,000,000	4,970,000	4,970,000	5,250,000
Total Non-Operating Resources	19,353,144	15,865,720	16,931,387	17,844,180	15,068,947
Total Resources	19,780,919	16,280,586	18,098,837	18,178,626	15,951,247
Capital Outlay					
Facility Imprvmnts/Major Maint	-	-	500,000	125,000	500,000
Juniper Park	392,019	1,206,269	-	111,913	-
Park Services Repairs/Upgrades	32,079	14,360	-	-	-
Pioneer Park Restroom & Access	172,637	6,937	-	-	-
JSFC Family Changing Room	6,182	-	-	-	-
Goodrich Neighborhood Park	-	-	167,450	167,692	-
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	26,653	7,082	-	-	473,226
Accessibility Plan	-	-	-	-	50,000
Skyline Fields	-	-	-	-	100,000
Mirror Pond Dredge Project	-	-	300,000	-	300,000
Riverbend South River Restoration & Acc	-	-	64,000	64,000	200,000
Pine Nursery Playground Resurfacing	-	103,855	-	-	-
Nature Resource River Stewardship	1,029	20,696	20,000	8,275	31,000
Larkspur Community Center	3,996,181	1,509,216	4,481,500	4,031,970	50,000
Asset Management Projects	169,183	121,619	250,000	35,000	250,000
Shevlin Park Development	38,492	107,972	-	-	-
JSFC Pool Tank & Reno	-	285,546	2,730,000	3,708,806	-
Drake Park Trail & Bank Imprvt	-	-	2,471,000	68,118	2,309,977
Hollygrape Access Imp	-	22,560	115,000	35,000	115,000
Maintenance Facility	-	294	-	-	-
COHCT Crossings	-	-	-	3,905	57,300
Sawyer Park	-	-	-	-	100,000
Total Capital Outlay	4,915,199	3,406,406	11,098,950	8,359,678	4,536,503
Operating Contingency					
Operating Contingency	-	-	1,729,887	-	2,444,744
Reserves for Future Expenditure					
Reserves for Park Maintenance Facility	-	-	4,000,000	-	6,200,000

Facility Reserve Fund

Description	2018-19 Actual	2019-20 Actual	2020-21 Final Budget	2020-21 Estimate	2021-22 Proposed
Reserves for Asset Management	-	-	1,270,000	-	2,770,000
Total Reserves	-	-	5,270,000	-	8,970,000
Total Resources	19,780,919	16,280,586	18,098,837	18,178,626	15,951,247
Total Requirements	4,915,199	3,406,406	18,098,837	8,359,678	15,951,247
Ending Fund Balance	14,865,720	12,874,180	-	9,818,947	-

Equipment Reserve Fund

Description	2018-19 Actual	2019-20 Actual	2020-21 Final Budget	2020-21 Estimate	2021-22 Proposed
Operating Revenue					
Interest	5,698	7,510	7,000	4,450	4,000
Grant Revenue	5,000	1,090	-	-	-
Sale of Assets	12,150	24,350	13,500	19,700	10,000
Total Operating Revenue	22,848	32,950	20,500	24,150	14,000
Non-Operating Resources					
Beginning Fund Balance	315,830	585,423	590,043	605,039	703,410
Transfer-In from General Fund	500,000	350,000	250,000	250,000	250,000
Total Non-Operating Resources	815,830	935,423	840,043	855,039	953,410
Total Resources	838,678	968,374	860,543	879,189	967,410
Capital Outlay					
Recreation Vehicles	72,895	-	-	-	75,000
Park Services Equipment	20,295	169,223	143,500	62,048	60,000
Park Services Vehicles	80,677	36,704	145,000	8,000	40,000
Landscape Tools & Equipment	10,411	5,871	10,000	12,320	10,000
Natural Resources Tools & Equipment	5,854	-	10,000	3,843	10,000
Facility Tools & Equipment	4,177	-	10,000	-	10,000
JSFC FF&E	-	101,402	55,000	59,643	-
Pavilion FF&E	7,840	1,075	-	-	-
Recreation FF&E	20,244	-	-	-	-
District Technology	11,186	33,862	41,000	28,775	78,000
District FF&E	19,676	15,197	9,000	1,150	10,000
Total Capital Outlay	253,255	363,334	423,500	175,779	293,000
Reserves for Future Expenditure					
Reserves for Future Expenditure	-		437,043	-	674,410
Total Reserves	-	-	437,043	-	674,410
Total Resources	838,678	968,374	860,543	879,189	967,410
Total Requirements	253,255	363,334	860,543	175,779	967,410
Ending Fund Balance	585,423	605,039	-	703,410	-

General Obligation Bond Debt Service Fund

Description	2018-19 Actual	2019-20 Actual	2020-21 Final Budget	2020-21 Estimate	2021-22 Proposed
Operating Revenue					
Current Taxes	1,854,737	1,884,452	1,725,091	2,016,410	1,693,442
Delinquent Taxes	26,596	61,429	20,000	35,000	20,000
Interest	37,046	44,168	25,000	3,974	5,000
Total Operating Revenue	1,918,379	1,990,049	1,770,091	2,055,384	1,718,442
Non-Operating Resources					
Beginning Fund Balance	126,873	149,021	203,291	208,288	290,290
Total Non-Operating Resources	126,873	149,021	203,291	208,288	290,290
Total Resources	2,045,252	2,139,070	1,973,382	2,263,672	2,008,732
Bond Principal Payments					
Bond Issue					
GO Bonds Series 2013	1,015,000	1,080,000	1,155,000	1,155,000	1,225,000
Bond Interest Payments					
Bond Issue					
GO Bonds Series 2013	881,231	850,781	818,382	818,382	783,732
Total Debt Service	1,896,231	1,930,781	1,973,382	1,973,382	2,008,732
Total Resources	2,045,252	2,139,070	1,973,382	2,263,672	2,008,732
Total Requirements	1,896,231	1,930,781	1,973,382	1,973,382	2,008,732
Ending Fund Balance	149,021	208,288	-	290,290	-

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.