Bend Metro Park & Recreation District

January 23, 2026

Board Workshop
Agenda and Reports

www.bendparksandrec.org

Bend Park & Recreation District

play for life

Bend Park & Recreation DISTRICT

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 through parks, trails and recreation.

Our Community Pledge

To reflect our community, welcome and serve equitably, and operate with transparency and accountability.

We Value

COMMUNITY by interacting in a responsive, considerate and efficient manner to create positive patron experiences and impact in the community.

INCLUSION by reducing physical, social and financial barriers to our programs, facilities and services, and making them more equitable for all.

SAFETY by promoting a safe and healthy environment for all who work and play in our parks, trails, facilities and programs.

STAFF by honoring the diverse contributions of each employee and volunteer, and recognizing them as essential to accomplishing our mission.

SUSTAINABILITY by fostering a balanced approach to fiscal, environmental and social assets to support the health and longevity of the district, the environment and our community.

Board of Directors

Workshop – January 23, 2026

Bend Park and Recreation District Office
9:00 am - 3:00 pm

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AGENDA

The Board Workshop will be held in person with a virtual attendance option. Members of the public are invited to view the meeting via Zoom.

The purpose of this workshop is to provide a first look at financial forecasts and budget assumptions to inform and prepare the Board and Budget Committee for development of the FY 2026–2027 budget.

Please use the link below to join the webinar:
https://us02web.zoom.us/j/88206346870?pwd=0DUUm2rNPX45pJeswxj_xl5f5vFI0A.QpaHj1uVy6JHebWz
Passcode:337596

***Times listed are estimated and subject to change**

9:00 a.m. – Call to Order

- Roll Call

9:05 a.m. – Economic & Financial Outlook

- Overall Economic Forecast
- Five-Year Financial Forecast and Scenarios
    - Beyond-Budget Scenario

10:45 a.m. – Break (10 minutes)

10:55 a.m. – Operating Cost Drivers

- Financial Information Overview
    - Personnel Costs
    - Cost Recovery

12:15 p.m. – Lunch (30 minutes)

12:45 p.m. – Non-Personnel & Capital Planning

- Materials and Services Costs
- Capital Improvement Plan (CIP)

1:45 p.m. – Break (10 minutes)

1:55 p.m. – Scenario Review & Discussion

- Financial Scenarios
- Board Discussion and Questions

Bend Park & Recreation
DISTRICT

Budget Committee

Board Members

Donna Owens
Cary Schneider
Jodie Schiffman
Deb Schoen
Nathan Hovekamp

Citizen Members

Daryl Parrish
Corey Johnson
Cara Marsh-Rhodes
Joanne Matthews
Abigail Brenholdt

Staff

Executive Director
Michelle Healy
Administrative Services Director
Kristin Toney
Human Resources Director
Kathleen Hinman
Community Engagement Director
Julie Brown
Planning and Development Director
Brian Hudspeth
Park Services Director
Sasha Sulia
Recreation Services Director
Jase Newton
Finance Manager
Eric Baird
Assistant to the Executive Director
Sheila Reed

Executive Summary

The Bend Park and Recreation District's five-year financial forecast is a critical tool for guiding sustainable budget development. This model has become invaluable in predicting the impact of capital funding decisions, operational strategies, service levels, subsidy allocations, and economic conditions on the district's long-term financial viability.

Being able to foresee how today's decisions influence future operational budgets is essential to maintaining financial sustainability. As the district continues to add facilities and expand services, and as operating costs rise, financial forecasting becomes even more important. It allows us to:

- *Workforce Optimization* - Align staffing with operational priorities to maintain service quality without overexpansion, ensuring efficiency and adaptability.
- *Asset Sustainability -* Prioritize lifecycle management and proactive maintenance to extend the value and reliability of district infrastructure and equipment.
- *Cost Control and Fiscal Discipline-* Implement strategies that balance current service demands with prudent financial management, safeguarding against volatility.
- *Measured Growth -* Plan for incremental, strategic growth that supports community needs while preserving financial health and flexibility.

Continued inflation is a critical issue impacting the development of this forecast, with rising personnel and materials costs and ongoing district growth. That said, most economic outlooks now call for a period of economic cooling. Locally, Deschutes County continues to outperform the state's average, but growth has moderated compared to previous decades. The region's aging population and persistent housing affordability challenges are shaping both workforce dynamics and community needs. The chart below summarizes the key factors influencing the forecast, why they matter, and issues for the board and staff to focus attention on.

Factor	Why It Matters	FY27–FY31 Impact / Watch
General Fund Balance	Ensures stability, covers volatility & emergencies	Pressure by Year 5; monitor minimums and replenishment
Facility Reserve	Funds major repairs & replacements	Transfers may be reduced; risk of deferred maintenance
Personnel Costs	Largest ongoing expense; current pay study, benefits costs	Rising faster than revenues; requires efficiency and pacing
Recreation Subsidy	Balances fees, access and demand	Scholarship cap ($700K); cost recovery policy review, impacts to general fund
Major Projects/Asset Replacement	Whitewater Park and JSFC Pool Cover, aging infrastructure	Compete for limited funds; timing and funding mix critical
Community Support	Bond funding, satisfaction	Market position for offerings; potential alternative funding such as bonds depends on clear priorities and communication

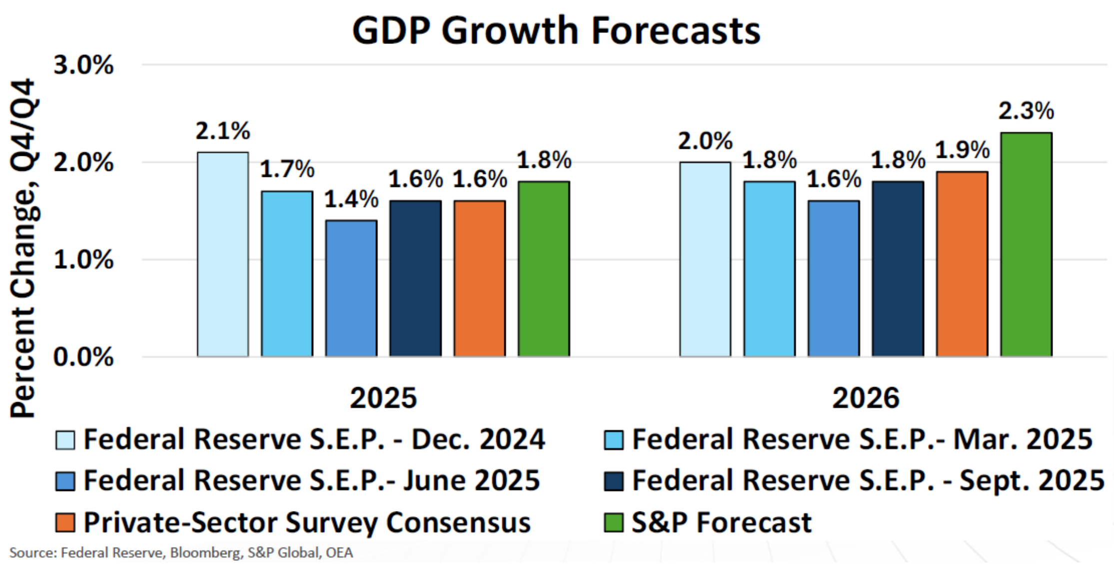
This forecast is more than just numbers; it is a roadmap for responsible stewardship and resilient growth. By optimizing today, we will strengthen our ability to deliver exceptional services tomorrow, ensuring the district remains strong, adaptable and prepared for future challenges.

Economic Outlook

We continue to respond by shifting and balancing priorities to ensure the district's financial stability in an ever-changing environment. Inflation is impacting the development of this forecast with rising personnel and materials costs and district growth. Most economic outlooks now call for an economic cooling. Looking at the state of Oregon, according to the Oregon Economic and Revenue Forecast, for November 2025, we can see the shifts nationally and specifically Oregon[1].

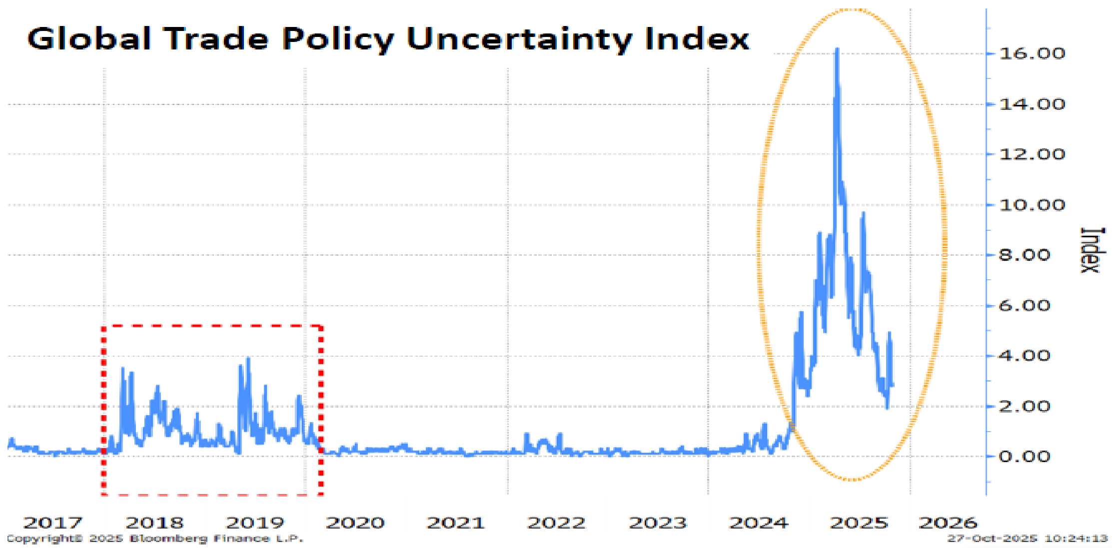
US Economy

- The risk of recession is decreasing, with GDP growth expected to slow to 1.6% in 2025 and rebound to 1.9% in 2026. Inflation is moderating (3.0% vs. 3.5% previously), and unemployment is stable at 4.4%. The OEA estimates a 25% chance of recession, down from higher levels earlier in the year.



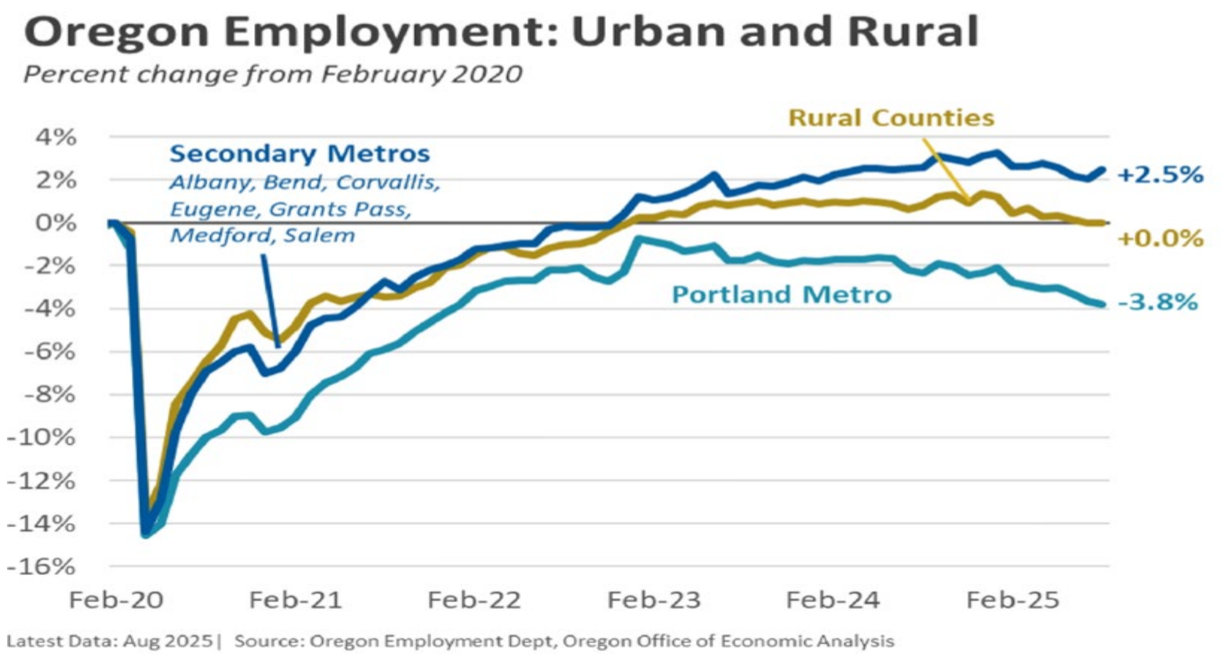
- Uncertainty: Economic uncertainty has peaked and is now receding, with growth forecasts stabilizing. However, delays in federal economic data due to government shutdowns have complicated analysis.
- Tariffs: A pending Supreme Court ruling could significantly impact tariffs, with potential for both economic stimulus and volatility.

[1] https://www.oregon.gov/das/oea/pages/forecastecorev.aspx November 2025, Chief Economist Carl Riccadonna & Senior Economist Michael Kennedy

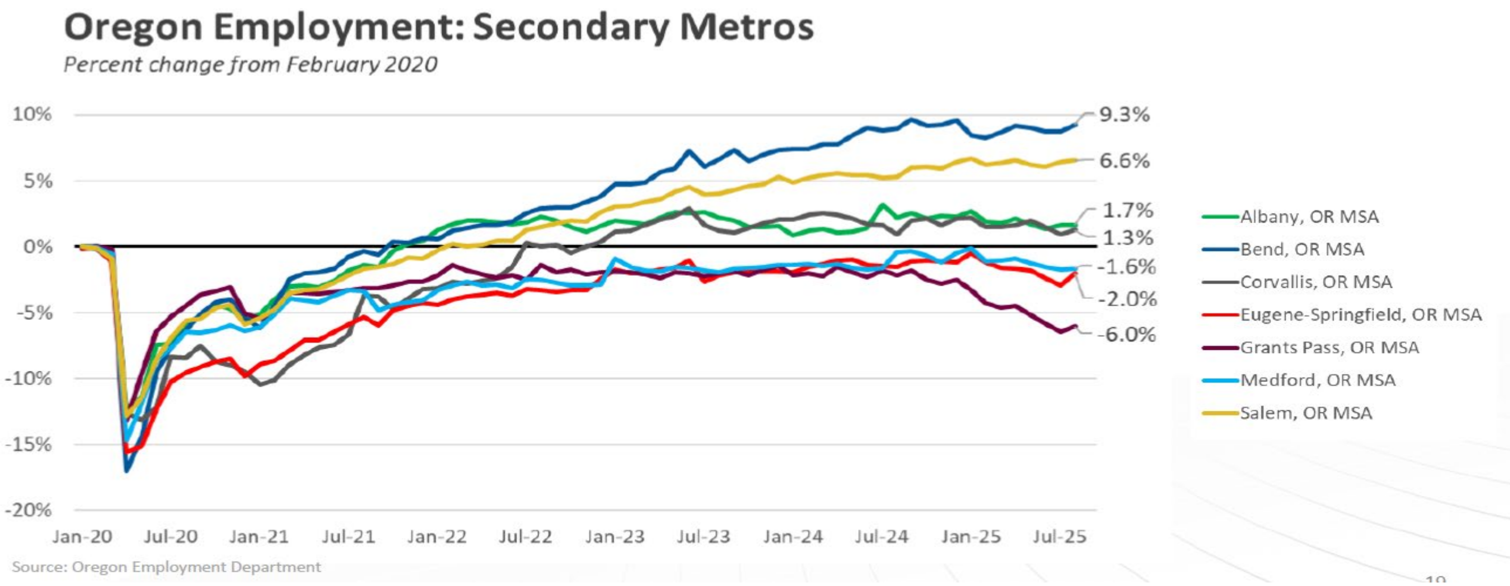


Oregon-Specific Trends

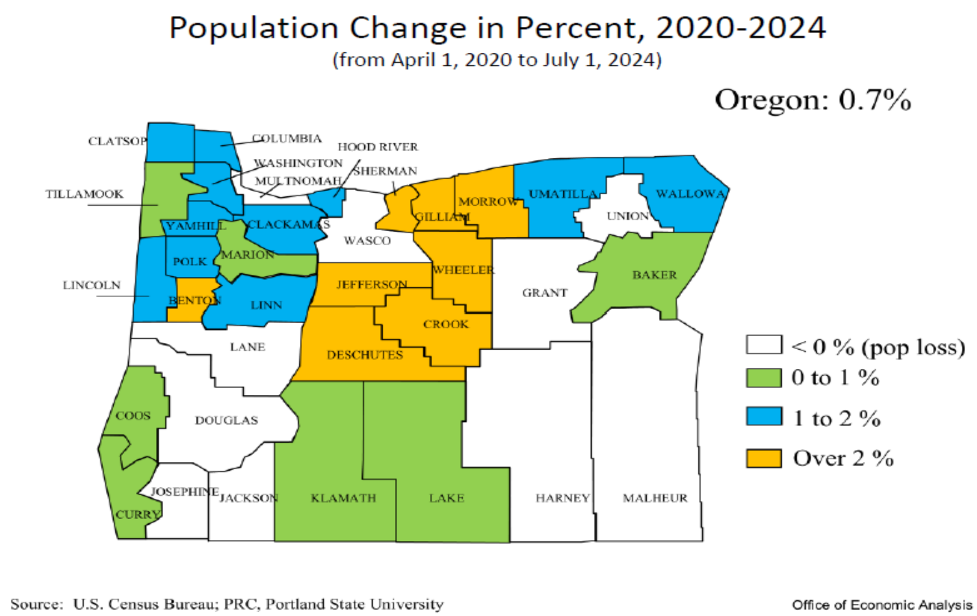
- Labor Market: Oregon's labor market is cooling but not crashing. Unemployment claims remain below recessionary thresholds, though layoff notices are rising. Job growth is uneven, with declines in manufacturing, trade, and construction, but gains in health services and hospitality.



- Regional Employment: Secondary metro areas (e.g., Bend, Salem) are driving job creation, while Portland lags. Rural counties are seeing modest growth.



- Population: Oregon's population growth is slowing (0.7% from 2020–2024), with most growth coming from net migration. Ten counties lost population, mainly in the south and southeast.

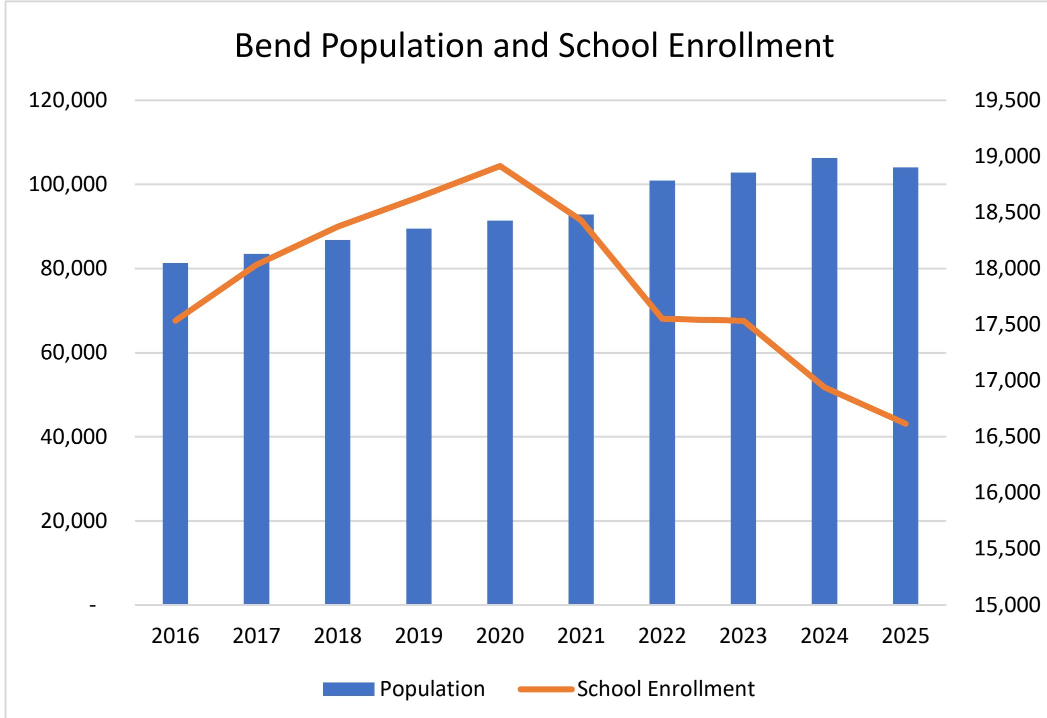


District Trends

The district has seen growth in many forms over the last two decades. This growth along with current economic factors is having a greater impact than may have been foreshadowed and there are financial constraints that we need to address in the coming years. The district is holistically planning for community growth to ensure sustainable expansion of the system into the future. Looking at Central Oregon specifically local economists are predicting the following[2]:

Population & Demographic Trends

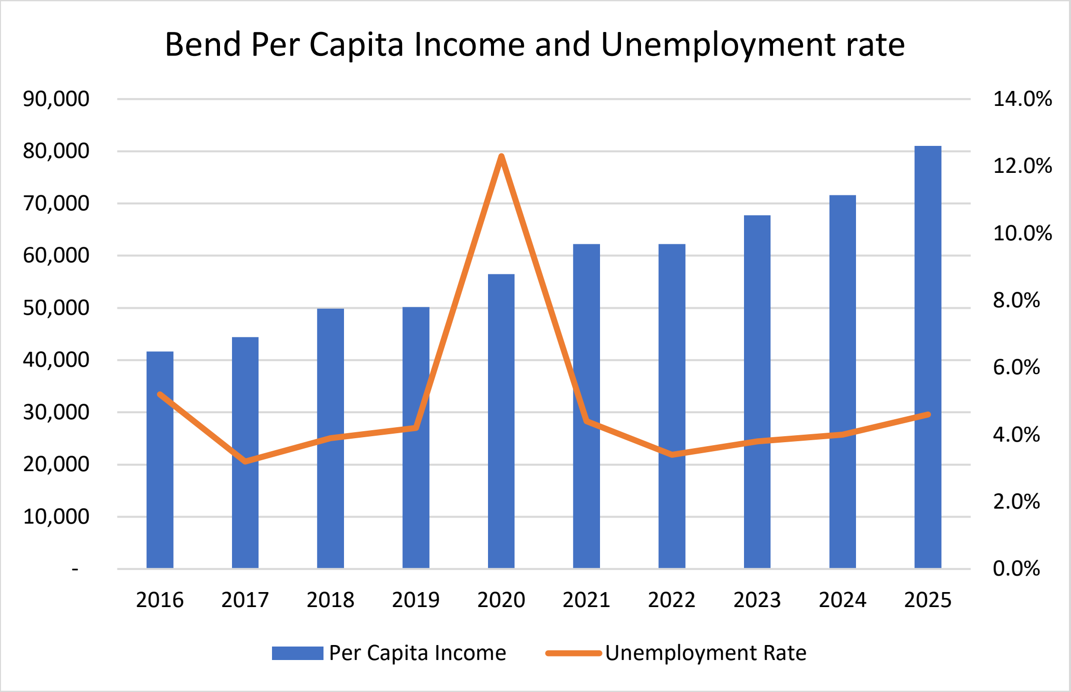
- **Growth Slowing, But Still Positive:** Deschutes County continues to see population growth, but the pace has slowed significantly. From 2020–2024, Oregon's annual population growth averaged just +0.3%, with Deschutes outperforming the state average but well below the rapid growth of the 1990s and 2000s.
- **Migration Remains Key:** Net migration is the primary driver of population gains, as natural increase (births minus deaths) is now negative statewide. Central Oregon, including Bend, remains attractive for in-migration, especially among retirees and remote workers.
- **Aging Population:** The region is experiencing fast growth in the retirement-age population (65+), while the youth population (<18) is declining. This shift impacts demand for recreation services, with increased interest in adult and senior programming.



[2] Runberg, D. (2025). Bend Chamber 2025 Impact Conference: Beyond Growth—Building Resilience in Oregon's Economic Future [Conference presentation slides]. Business Oregon.

Labor Market & Employment

- **Labor Market Cooling, Not Collapsing:** Oregon and Deschutes County have seen a slowdown in job growth. While Oregon posted modest job losses over the past two years, Deschutes County's employment has been more resilient than the state average.
- **Sector Trends:** Health care and social assistance are propping up the labor market, while leisure and hospitality (a key sector for BPRD) is growing, but at a slower pace than in the immediate post-pandemic period. Construction and manufacturing are lagging.
- **Layoffs and Unemployment:** Layoff notices have increased, and the length of unemployment is rising. However, Deschutes County's labor demand remains relatively strong compared to the rest of Oregon, providing some stability for local revenues and service demand.



Housing & Cost of Living

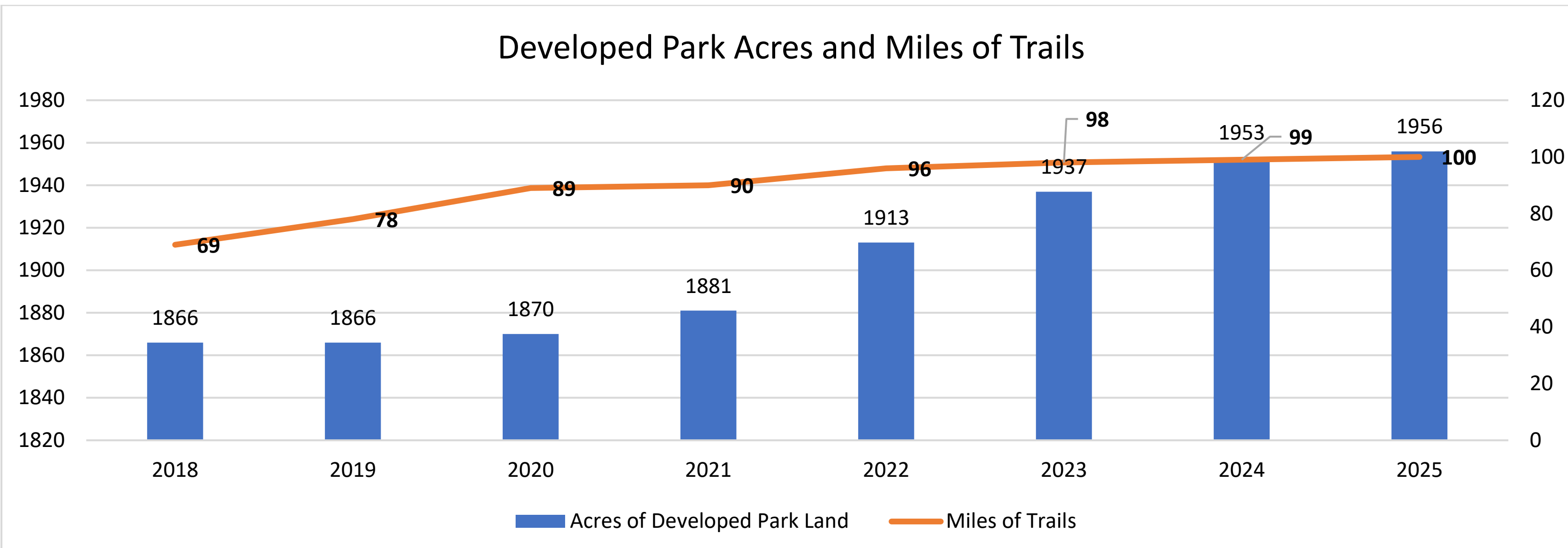
- **Affordability Remains a Challenge:** High housing prices and cost of living are persistent pressures. These factors affect both the ability to attract/retain staff and the disposable income of residents, which can impact participation in fee-based recreation programs.
- **Policy Focus:** Regional leaders are prioritizing housing affordability, infrastructure and workforce development, recognizing their importance for economic vitality and quality of life.

Looking at national, state and local economic indicators, we have a stable but cautious outlook for BPRD. While Deschutes County is outperforming much of Oregon, the overall economic environment is less robust than in past decades. We should plan for steady, but not rapid, growth in participation and revenues.

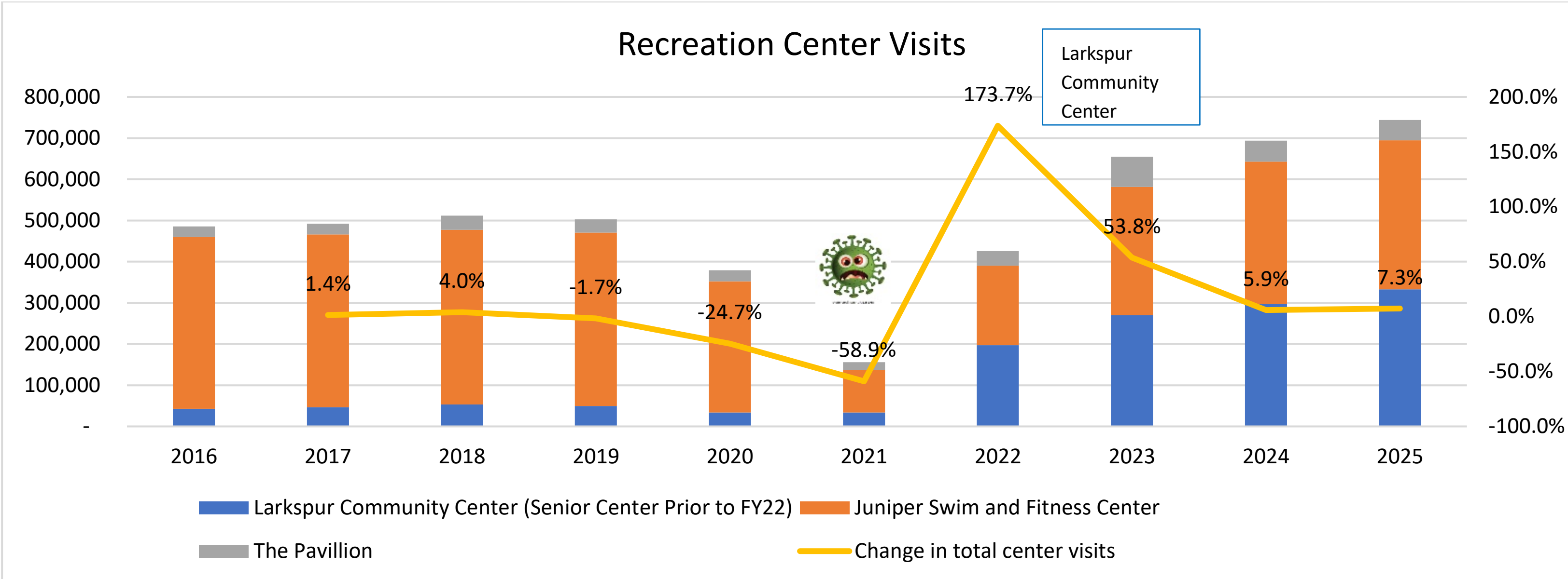
Indicator	Trend/Status	Implication for BPRD
Population growth	Slowing, but positive	Steady demand, aging patrons
Net Migration	Strong	New residents, diverse needs
Labor Market	Cooling, but resilient	Stable revenues, staffing pressure
Housing Affordability	Challenging	Staff recruitment, fee sensitivity

System Expansion

The district has continued to grow with nearly 100 acres of developed park land and 30 miles of trails added since 2018.

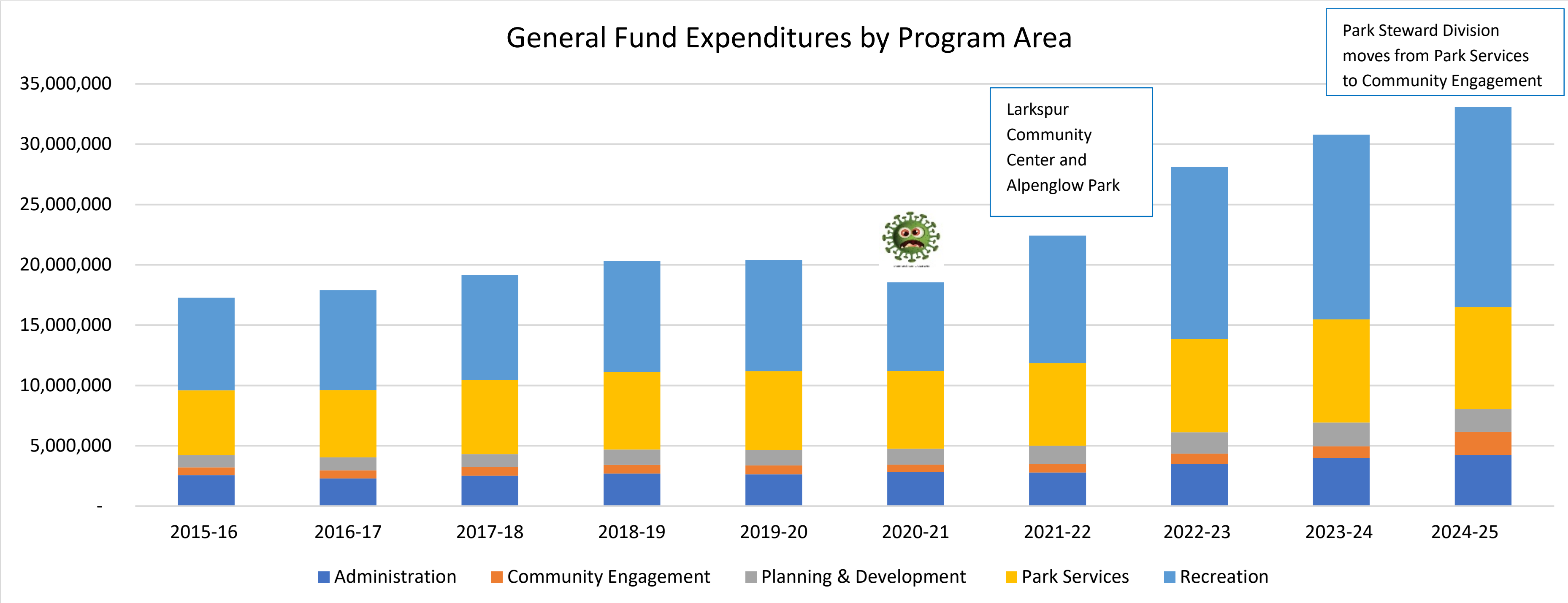


During the same period, we opened the Larkspur Community Center, increasing our site visits along with reopening and recovering from COVID.



New parks and trails, plus the opening of the Larkspur Community Center coupled with rising labor costs and recent inflation, are placing pressures on the district's general fund. The district's General Fund is the general operating fund and accounts for the executive director's office, administrative services, planning and design, park services, community engagement and recreation services.

Principal sources of revenue are property taxes, user fees and charges, interest income, grants and contributions. Primary expenditures are personnel and the materials and services necessary to provide quality services for the community. The General Fund also needs to continue to save for future maintenance and repair of current facilities, address growth and adapt to changing economic conditions. The graph below shows the increases to the general fund by each program area in the past 10 years. The increase in the recreation subsidy has been particularly evident in the past four years.



The General Fund balance is maintained to provide financial stability and ensure the district can respond to unexpected events, economic fluctuations, and operational needs. The minimum fund balance policy set by board resolution requires maintaining a minimum unrestricted fund balance of 90 days of Recreations operational costs and 60 days for the rest of the divisions, to buffer against revenue volatility, one-time emergencies, and rising service delivery costs. Because this fund supports ongoing operations, it must remain structurally sound and cannot rely on temporary or uncertain revenue sources without risking long-term stability.

Community Support- Perception Survey Initial Results

Every three years, the district surveys the community to gauge levels of satisfaction and overall perception of the district's performance. We have received the initial results from our most recent community perception survey (Nov/Dec 2025), which will be presented in full to the board in March. Early indicators reflect a more positive tone compared to 2022 and align more closely with trends from prior years, highlighting the lingering impacts of COVID on our community.

Residents continue to express strong satisfaction with Bend as a place to live. An overwhelming majority—93%—rate the quality of life as good. This is a notable improvement from 81% in 2022. Historically, these numbers have been even higher, with 97%, 97%, and 98% of respondents reporting a good quality of life in 2013, 2016 and 2019, respectively.

When asked to evaluate local government services based on value for tax dollars (on a scale of 0 to 10, where 0 is "very poor value" and 10 is "very good value"), parks received the highest ratings compared to other public services in 2025: 9.2 for BPRD, 8.9 for library services and 6.5 for street repair and maintenance. Compared to 2022, all scores are trending upward. In 2022, ratings ranged from 7.9 for BPRD and library services to 5.5 for street repair and maintenance.

We also asked residents about their support for a future bond measure without referencing specific projects. Results show that 72.3% may be willing to vote for a BPRD bond measure. This includes 35.8% who said they would vote in favor and 36.5% who said they might vote in favor. Meanwhile, 21.3% indicated they would vote against, and 6.5% were unsure.

Support was stronger when a similar question was asked in 2023 as part of the community needs assessment, where 78% expressed potential support (52% said they would vote in favor, 26% said they might vote in favor), 14% said they would vote against, and 8% were unsure.

We also asked about dollar tolerance for a bond measure, and here we saw a softening of support compared to 2023, see by value below:

Bond Impact Range	2023	2025
I would not pay extra:	25%	30%
$50 - $65 a year	29%	20%
$65 - $80 a year	14%	9.5%
$80 - $95 a year	5%	7.5%
$95 - $110 a year	27%	21.5%
Unsure	None listed	11.5%

With the stress on the general fund and need to take care of what we have, it is helpful to understand initial feelings about potential support for additional funding for BPRD. If the district were to consider a bond measure in the future, we would need further polling to understand community sentiment, the level of financial support, and which projects are most likely to garner positive votes.

Five-Year Forecast

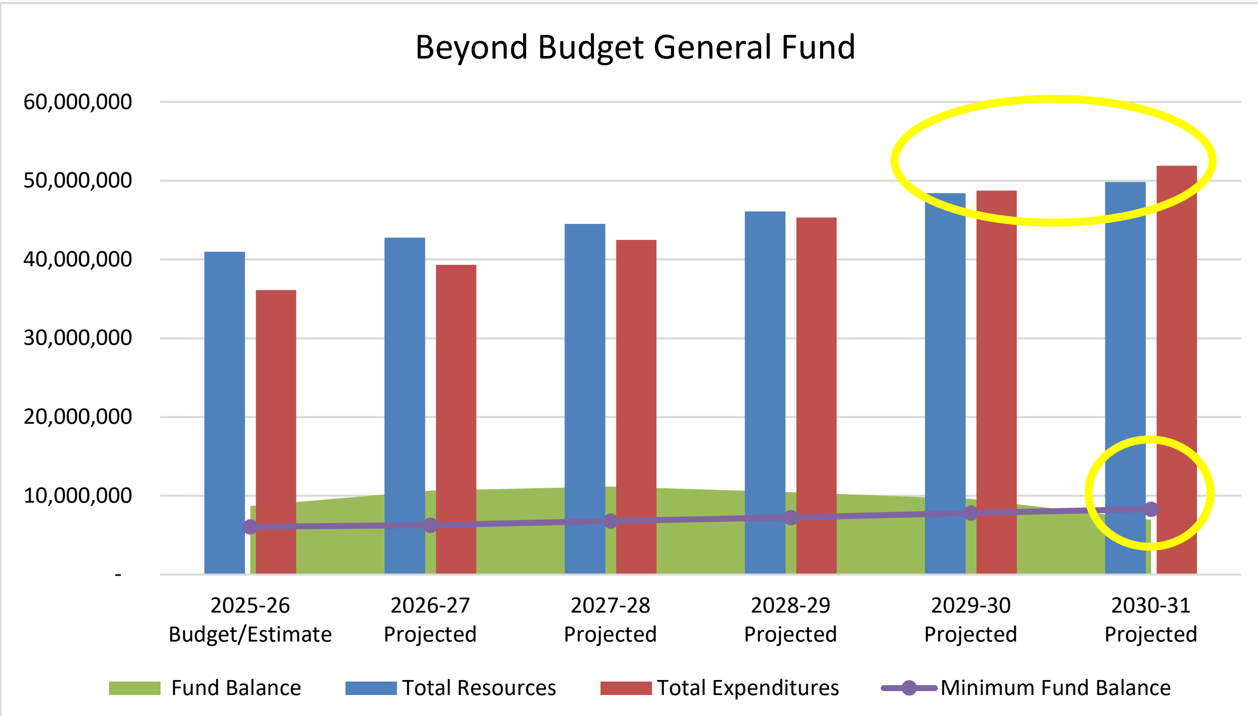
Based on national, state and local economic indicators, our outlook is stable but cautious. While Deschutes County continues to outperform much of Oregon, the broader economic environment is less robust than in past decades, so the district should plan steady, not rapid, growth in participation and revenues. As we prepare the FY2026-27 budget (FY27), we are forecasting the district's financial health over the next five years at a high level, considering numerous factors and estimates along with key decision points that will guide how we conduct business and determine what projects to pursue, when and how.

Fund balances play a crucial role and how we balance costs. A strong fund balance is essential because it provides the financial stability needed to navigate economic fluctuations, unexpected costs, and timing gaps in revenue collection. It acts as a safeguard that allows the district to maintain service levels, absorb emergencies, and manage cash flow before property taxes and other revenues are received. A healthy fund balance also strengthens long-term financial health by supporting strong bond ratings, reducing borrowing costs, and ensuring the district can remain responsive and resilient under changing conditions.

Here is what is ahead in the financial forecast: We begin by outlining the Beyond Budget scenario, which illustrates the gap between our aspirations and what current resources can support. This scenario assumes we will continue operating as-is without adjustments over the next five years. Next, we review major cost drivers including personnel, trends in cost recovery and scholarship demand, materials and services, and the Capital Improvement Plan. Finally, we present three practical scenarios: Alternative Pathways, Integrated Play and Transitional Plan, each offering different approaches to funding priorities, managing capital projects, and maintaining fiscal sustainability.

Keeping the Current Course

The ***Beyond Budget scenario*** illustrates what it would look like if we included every desired element in our financial plan, regardless of cost or feasibility. This scenario provides funding for the compensation and classification pay study, maintains our current scholarship policy at six percent of revenues, and moves forward with the Bend Whitewater Park project, Old Bend Gym and the JSFC Renovation using rental funds, facility reserve funds and debt. It also assumes a capital improvement plan that continues at our usual, ambitious pace.



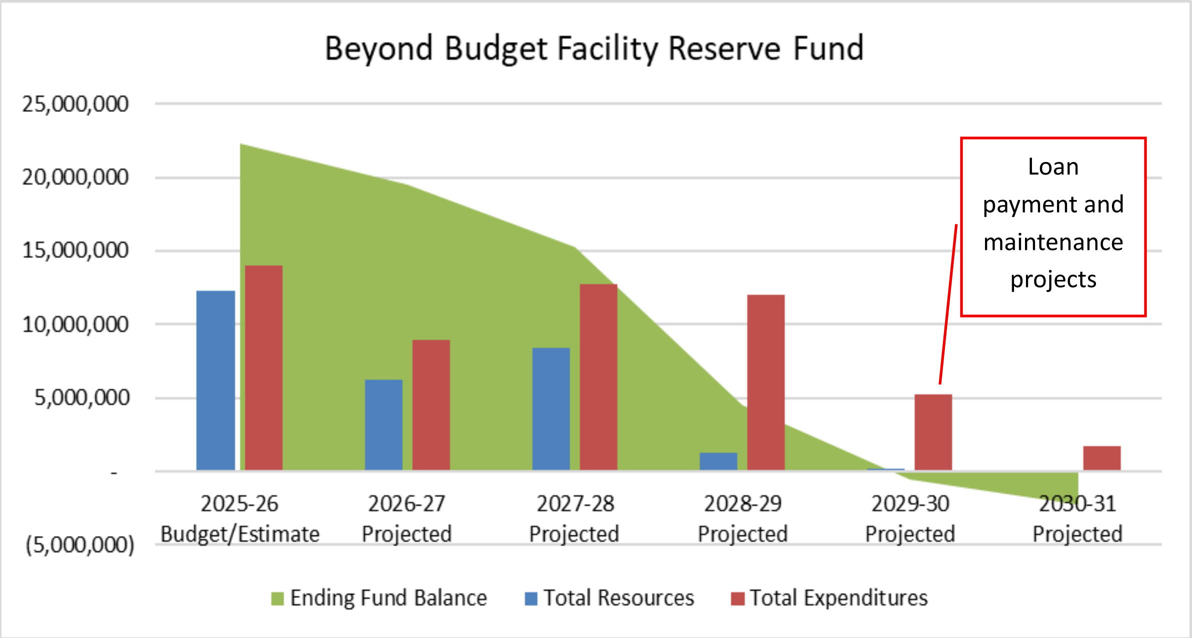
	Beyond Budget
General Fund Assumptions	
Personnel	Staffing grows and room for additional funding to address pay study
Scholarship	Staying with 6% of budgeted revenue
JSFC Funding Approach	$11.4 million option 1 funded with Facility Reserve funds and a $6 million dollar loan
Whitewater Park Funding Approach	Full funding facility reserve fund

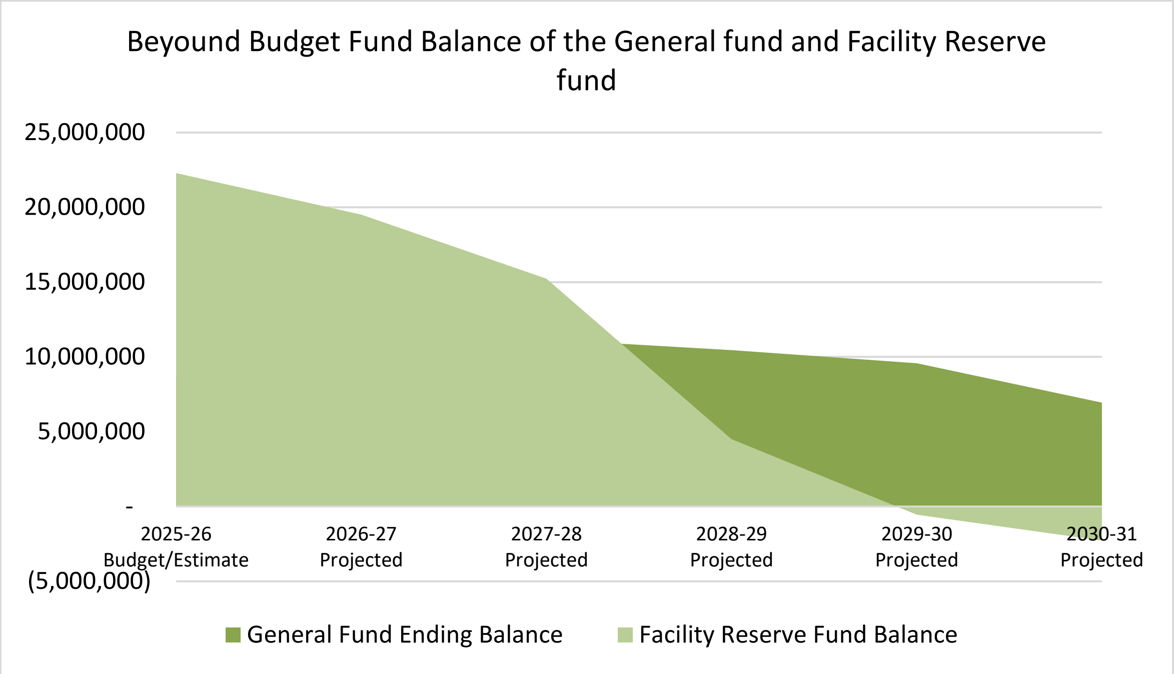
While this scenario captures the full spectrum of our goals, it is not financially attainable within our current or projected resources. Our level of expenditure goes beyond our funding resources and by year four we are unable to make transfers to the facility reserve fund. This level of investment far exceeds what our revenues and reserves can support. As much as we would like to deliver on every priority, we must recognize that this scenario is not affordable without substantial new funding or major changes to our financial structure or level of service.

The Facility Reserve Fund, by contrast to the General Fund, is composed of one-time monies such as transfers from the General Fund, grants, contributions, and investment earnings. These funds are designated for capital projects, facility maintenance, redevelopment, and other non-recurring needs.

Without transfers from the general fund, the facility reserve fund cannot cover the planned capital maintenance projects in years four and five of the forecast, nor can it support repayment a potential loan for the Juniper Pool Cover Project. The negative fund balance shown on the adjacent graph would need to be offset by the general fund for at least the loan payment. Doing this would require cutting operations. In this scenario, repair, replacement and major maintenance projects would remain unfunded for years to come.

By mapping out this Beyond Budget vision, we can clearly see the gap between our aspirations and what is realistically possible. We cannot fund future capital improvements and will have to make cuts to make the loan payments for the JSFC improvements. This helps guide our next steps as we make necessary adjustments, set priorities, and look for creative solutions to move closer to our goals while maintaining fiscal responsibility.





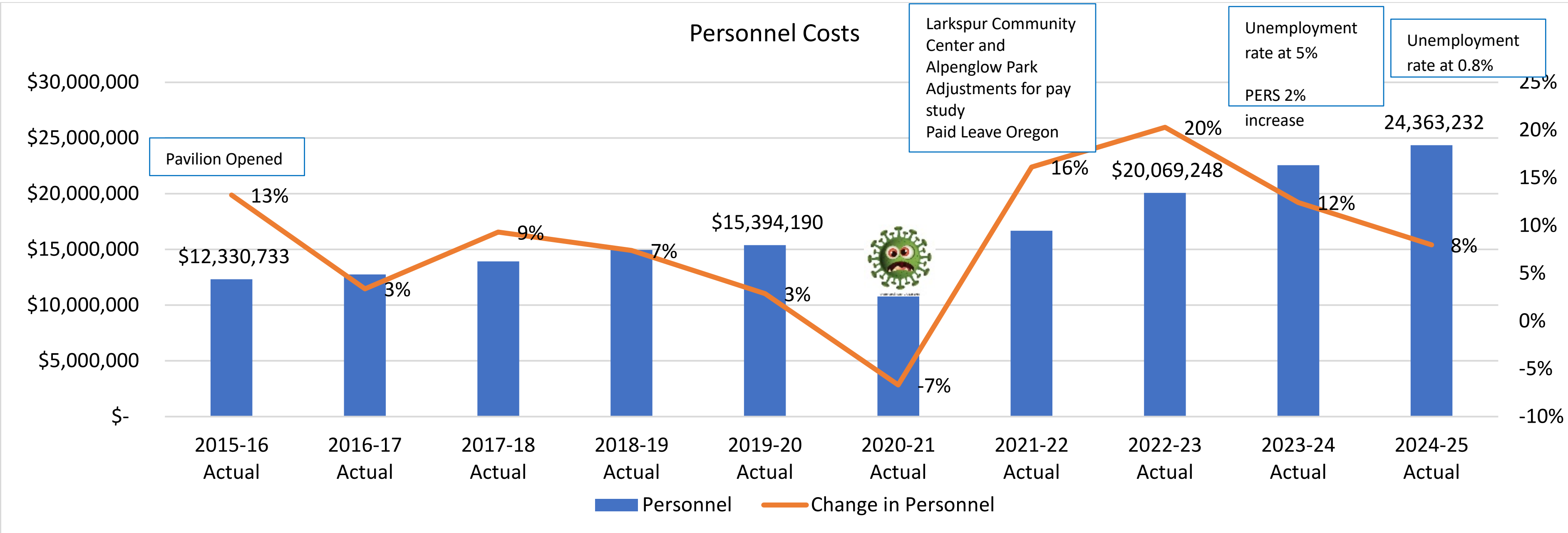
Personnel Costs

Personnel costs represent the largest and most dynamic component of the district budget, reflecting our commitment to attracting, developing and retaining a talented and dedicated workforce. Employees are our greatest asset and supporting them is central to our mission of delivering high quality parks, recreation programs and community services.

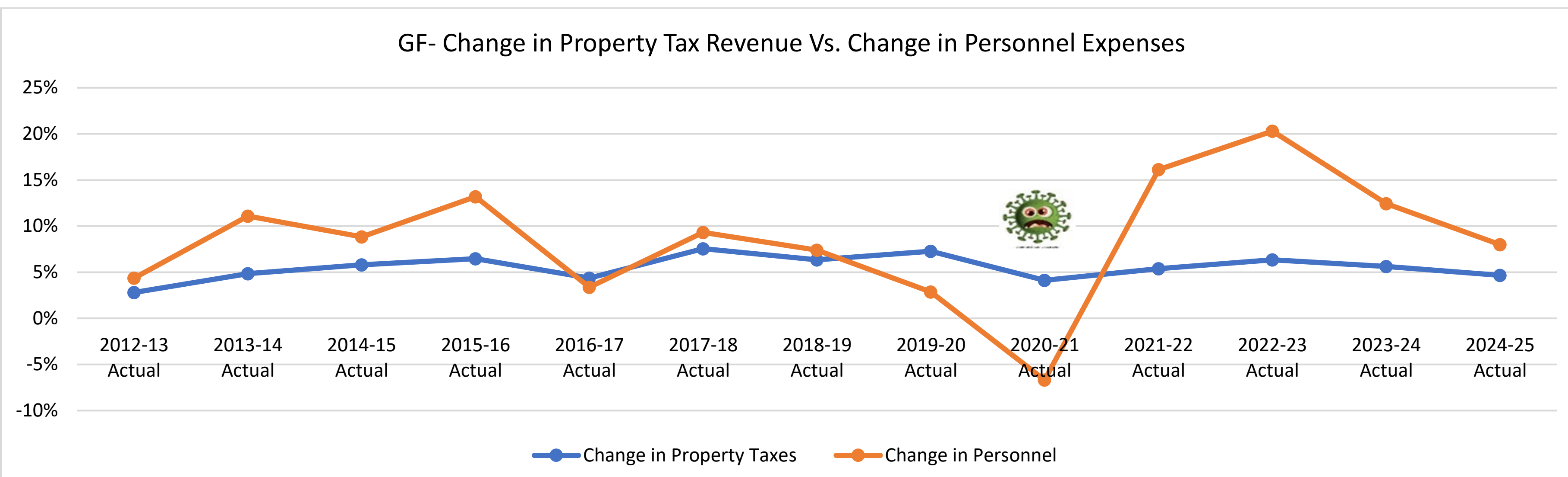
Over the past several years, the district's workforce has grown significantly to meet rising service demands and community expectations. Staffing levels have increased, with a diverse mix of full-time, part-time, seasonal and temporary employees. This growth, combined with ongoing efforts to remain competitive in the labor market, has resulted in substantial increases in personnel costs.

The district's strategic plan prioritizes competitive wages and benefits, employee engagement and professional development. Initiatives such as the compensation study, Oregon Pay Equity analysis and regular employee engagement surveys are guiding our approach to pay, benefits and workplace culture. These efforts are essential for recruiting and retaining staff in a challenging labor market, but they also contribute to rising costs.

The graphs on the next page show that district personnel costs are increasing at a faster rate than property tax revenues, creating ongoing budget pressure. Factors such as higher wages, benefit costs, turnover and the need for specialized skills all play a role. High turnover rates, especially among part-time and seasonal staff due to the nature of the district's operations, plus recent retirements, add to recruitment and training expenses. Overall, the local labor market is cooling, making the environment less competitive than in recent years. We should continue to focus on being competitive with the market but the need to lead the market to draw talent is less of an issue than it was immediately post-pandemic.



	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
COLA	2.3%	1.1%	2.6%	2.8%	2.5%	Comp and Pay equity adjustments and 1.2% for employees present for COVID		8.1%	5.0%	4.0%	2.50%
Merit	0-3%	0-3%	0-3%	0-3%	0-3%			0%	0-3%	0-3%	0-3%



The district has started work on the Compensation Study and Oregon Pay Equity Analysis. The methodology for the compensation study portion of the project includes looking at similar positions at comparable agencies to measure the competitiveness of the district's pay and benefits. The district has reached out to agencies in Oregon, Washing, Idaho, California and Colorado to gain insight into pay and benefit practices. In addition to these agencies, the district is using two compensation aggregator tools, CompAnalyst and Economic Research Institute (ERI), to provide aggregate compensation data from local government agencies with similar demographics to ours.

For all financial forecast scenarios, we have based personnel cost assumptions (shown below) on minimal staff increases necessary to accommodate the district's population growth.

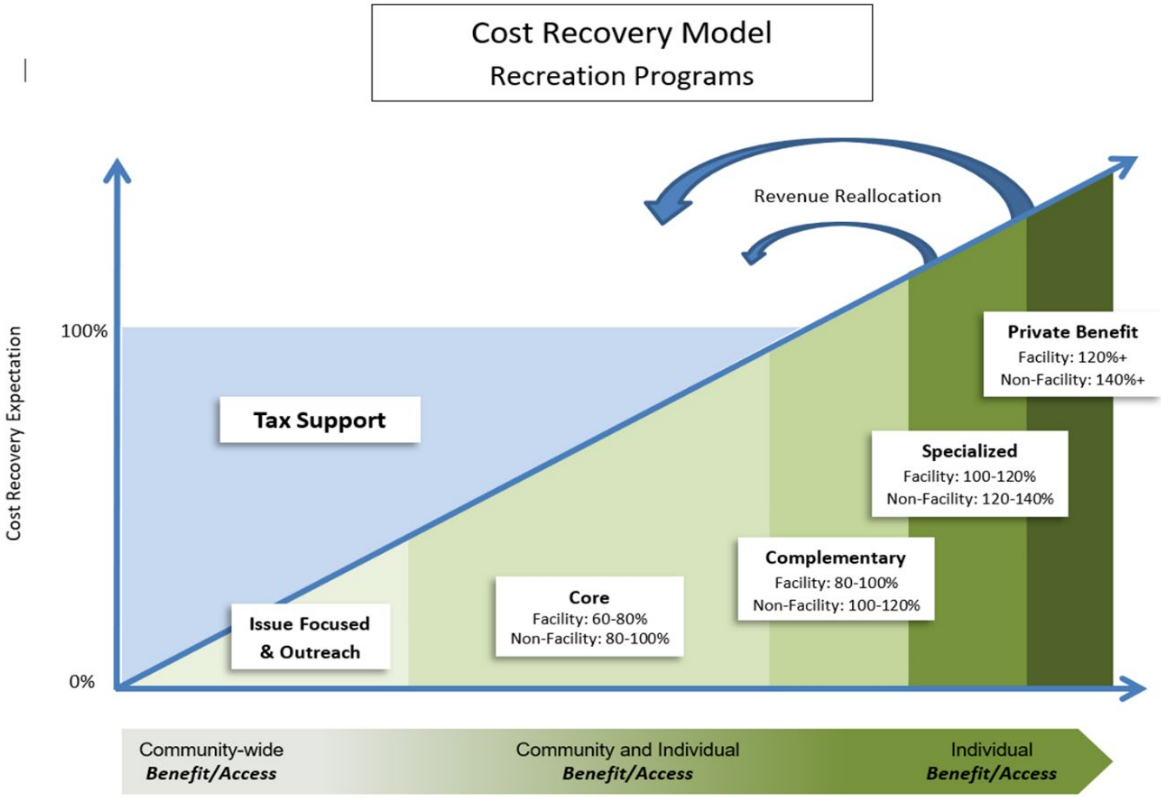
Payroll Factors	***FY26 Budget***	***2026-27 Projected***	***2027-28 Projected***	***2028-29 Projected***	***2029-30 Projected***	***2030-31 Projected***
Performance	3.00%	3%	3%	3%	3%	3%
COLA – FY27 pay study impact	2.50%	6%	3%	3%	3%	3%
Health Insurance	7.50%	12%	12%	12%	12%	12%
PERS increase	2.00%	0%	2%	0%	2%	0%
Dental/vision	2.30%	3%	3%	3%	3%	3%
Workers comp	3.00%	2%	2%	2%	2%	2%
PFMLA	1.00%	1%	1%	1%	1%	1%
Unemployment	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%

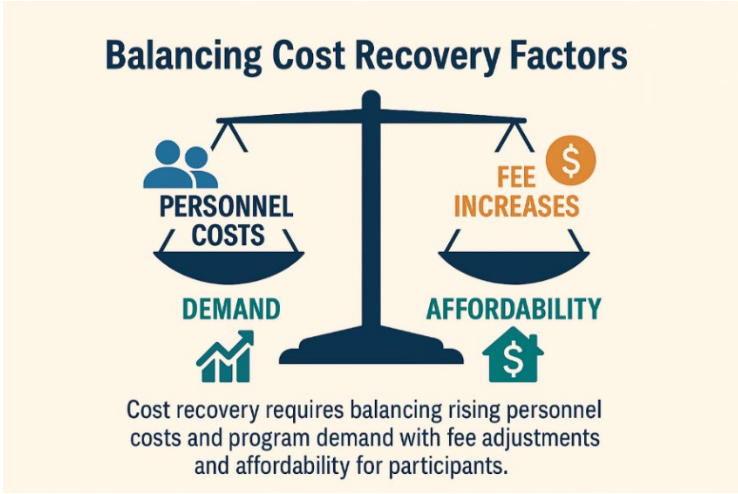
Looking ahead, careful workforce planning and ongoing evaluation of staffing needs will be critical. The district will continue to balance service expectations, fiscal responsibility and the realities of the labor market. Strategic investments in our people will remain a priority but must be managed within the context of available resources and long-term sustainability.

Cost Recovery

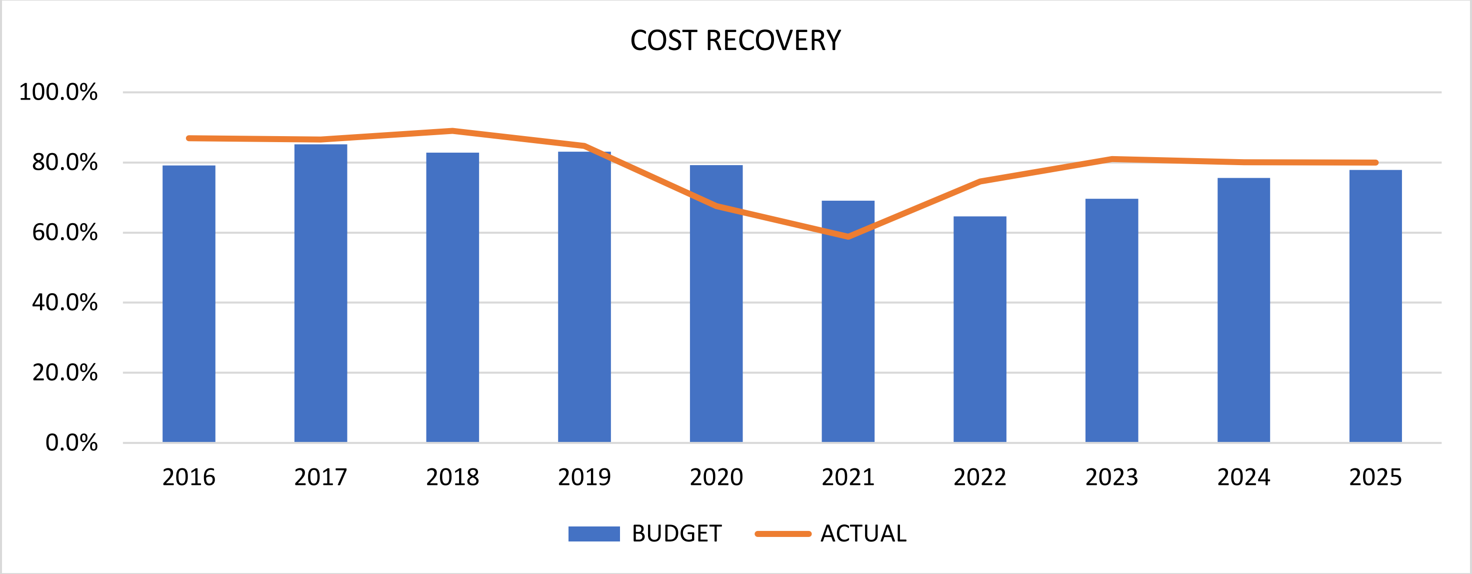
Cost recovery is a foundational principle for the district, guiding how we balance user fees and tax support to deliver accessible, high-quality recreation services. Our board-approved policy establishes clear expectations for how much each program's cost should be offset by fees, with the remainder supported by tax subsidy. This approach ensures that services with broad community benefit remain affordable, while those with more individual benefit are primarily funded by participants. All programs fall into one of the following: Core, Complimentary, Specialized, Private Benefit.

Cost recovery development involves a broad range of financial factors, including personnel expenses, administrative support, facility costs, scholarship allocations, and materials and supplies. These elements collectively inform us of the fees we set for our programs. As a result, changes such as fee adjustments or shifts in personnel costs can significantly impact cost recovery calculations.

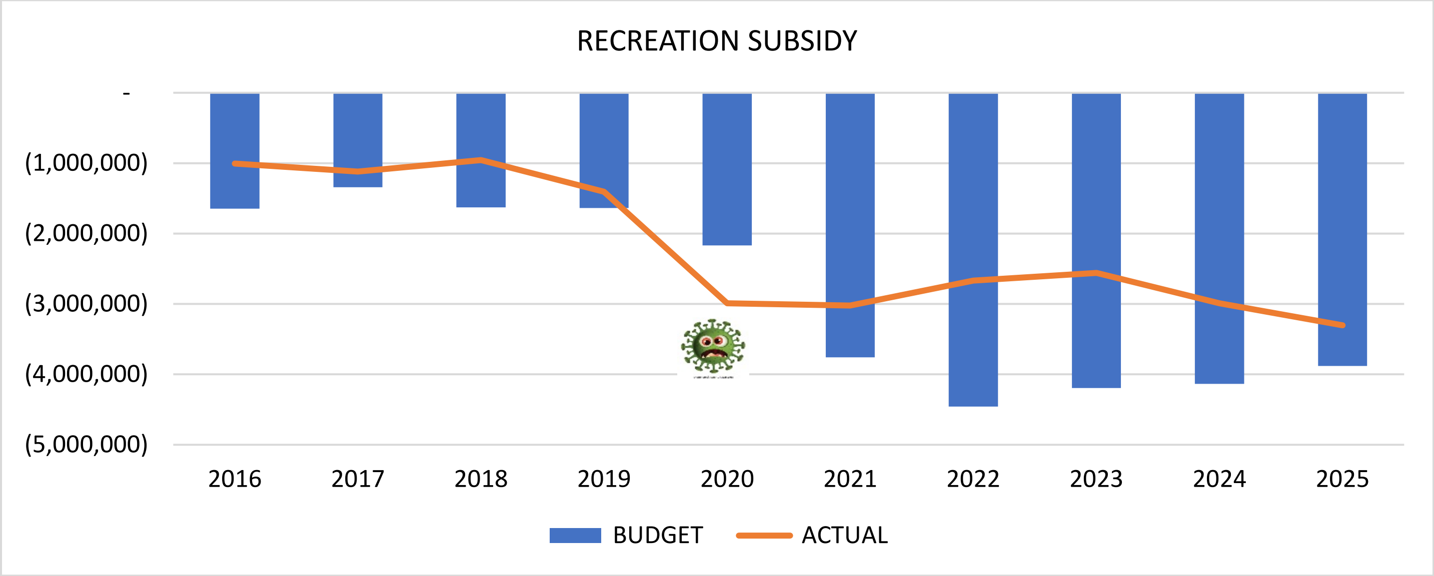




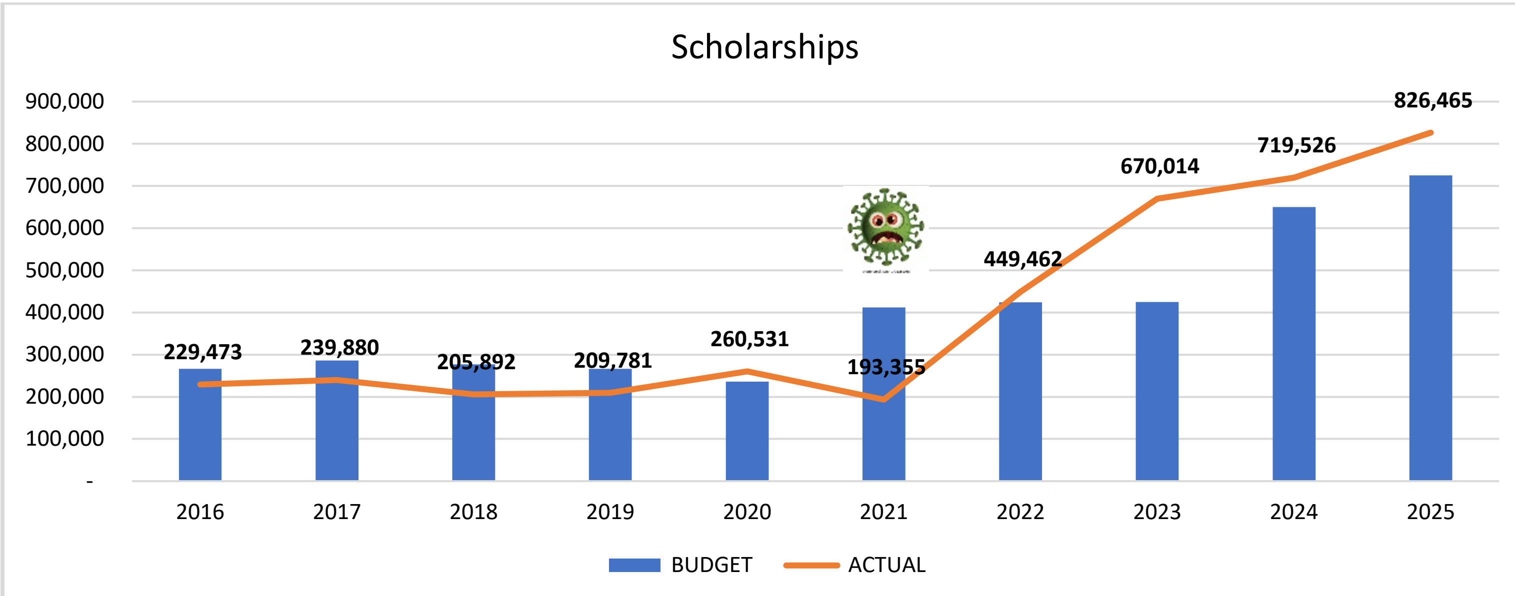
Historically, the district has maintained cost recovery levels near 80 percent (see graph on the following page). However, the rising cost of doing business, especially increased personnel expenses and growing demand for scholarships and inclusion services, means it is unlikely we can sustain this level. There is a limit to how high we can raise fees, as excessive increases may make the programs too costly for people to afford. Additionally, the current scholarship program now accounts for six percent of revenues and has quadrupled in cost since the pandemic, while inclusion-support hours have nearly doubled, further increasing the need for more tax support.



Our cost recovery model determines the level of subsidy required for Recreation. With the addition of the Larkspur Community Center, the district's subsidy increased. While we have exceeded budget projections, several factors have driven additional subsidy needs, most notably increased scholarship funding and expanded service hours in Therapeutic Recreation and Inclusion programs.



Last year, the district made modest changes to the scholarship program to begin to address escalating costs. However, even with those changes the forecasted growth in scholarship cost is not sustainable. It is essential we make further updates to the scholarship policy and align assistance with available resources. Staff have been actively reviewing options such as adjusting eligibility criteria, reducing the percentage of fees covered, and implementing limits on individual awards.

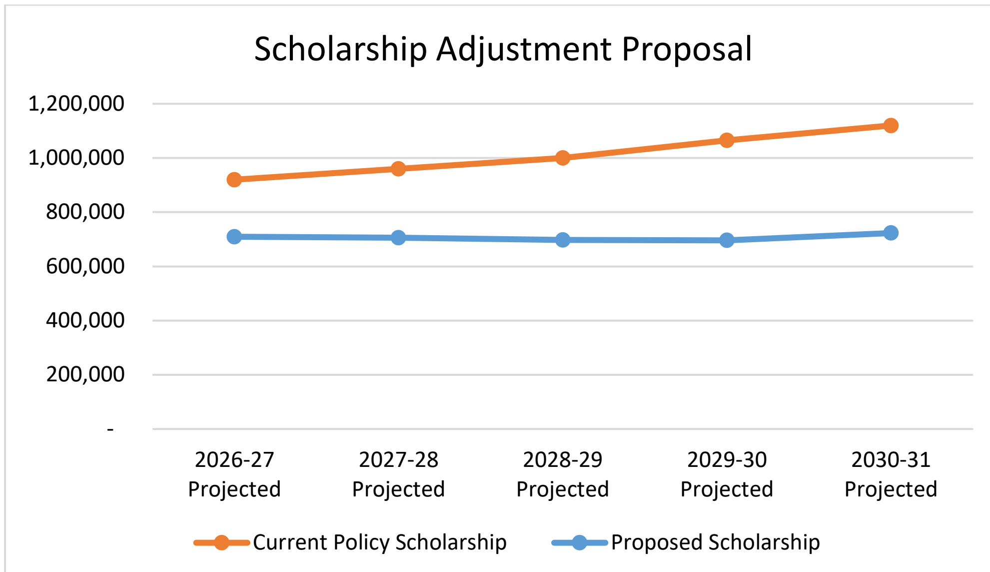


To promote long-term sustainability, all the proposed forecast scenarios maintain scholarship funding at a stable level over the next five years. However, to achieve this, scholarship percentage allocations would need to gradually decrease from 75% and 50% (Core and Complimentary) to 50% and 25%. This adjustment allows us to continue serving the same number or more community members—just at a lower financial support threshold and results in estimated savings of about $1.5M to the general fund over five years. Beginning in FY32, scholarship funding would then increase annually in line with projected growth in recreation revenue.

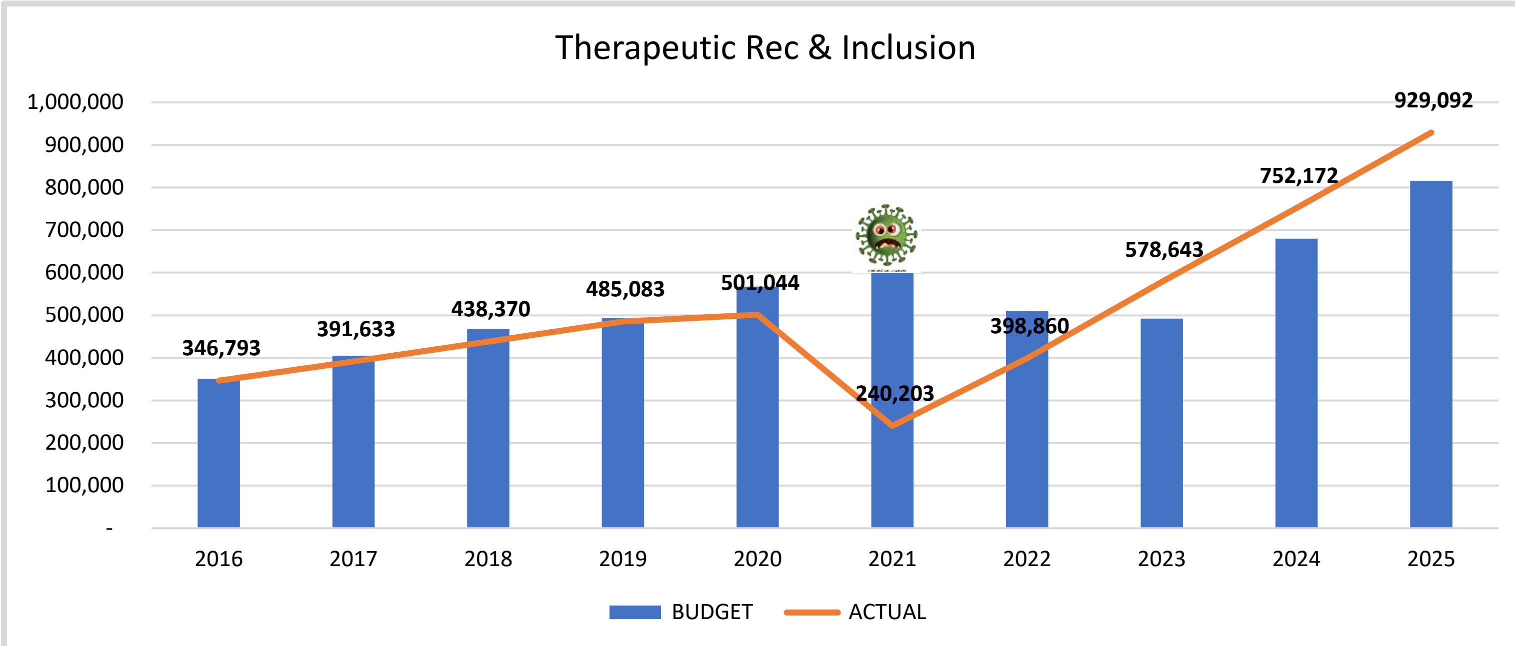
Proposed Scholarship Adjustments

	FY27		FY28		FY29		FY30		FY31	
	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed
Core	75%	70%	75%	65%	75%	60%	75%	55%	75%	50%
Complimentary	50%	45%	50%	40%	50%	35%	50%	30%	50%	25%
Funding Allocation Required	**$920,000**	**$709,000**	**$960,000**	**$705,660**	**$1,000,000**	**$697,245**	**$1,065,000**	**$696,108**	**$1,120,000**	**$ 723,035**
Funding Differential		$211,000		$254,340		$302,755		$368,892		$ 396,965

Total Proposed Savings	**$1,533,952**



Concurrently, staff are working to manage Therapeutic Recreation costs by streamlining inclusion support and identifying efficiencies in service delivery. These efforts are critical to maintaining access for those who need it most while keeping the overall recreation subsidy at a manageable level.

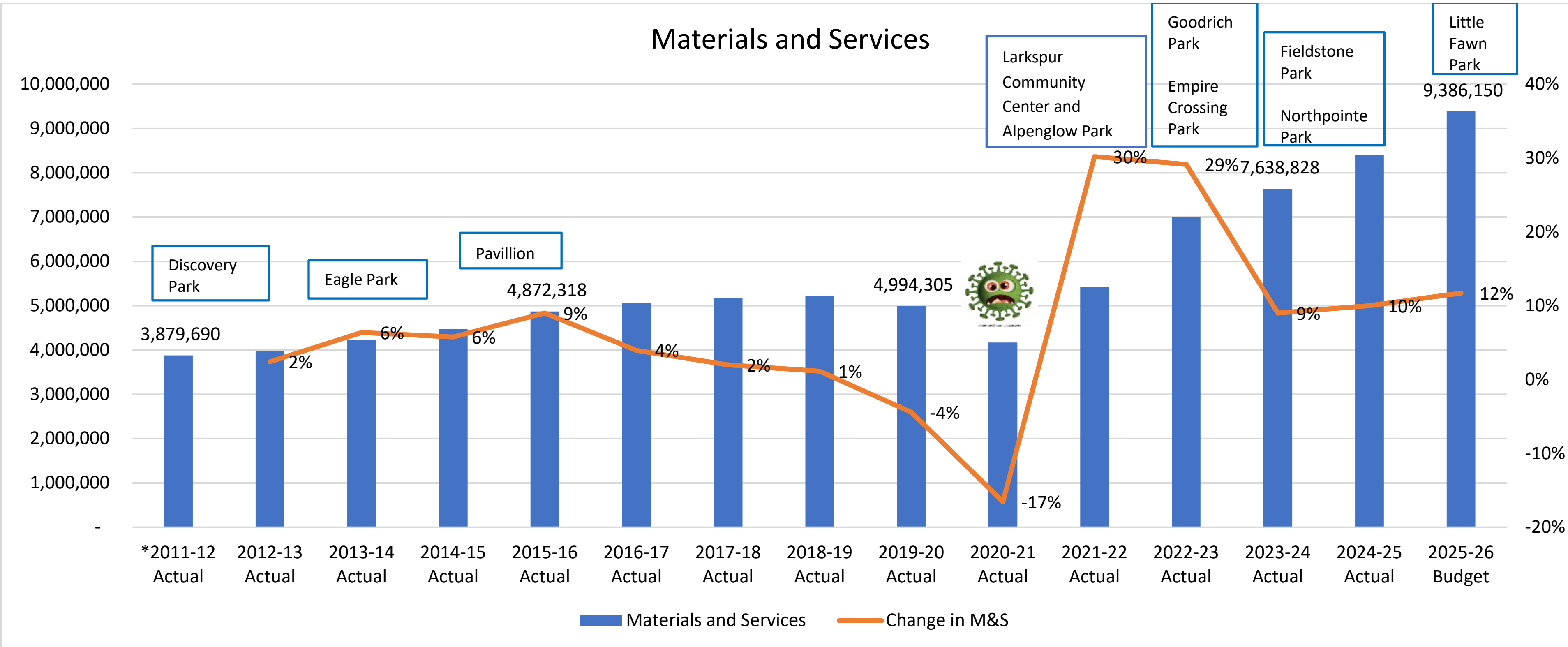


We estimate that inclusion support hours will flatten to approximately 15,000—down about 2,500 from the current fiscal year. Currently, this year is projected at roughly 15,300 hours, and this could decrease with other potential changes staff are investigating.

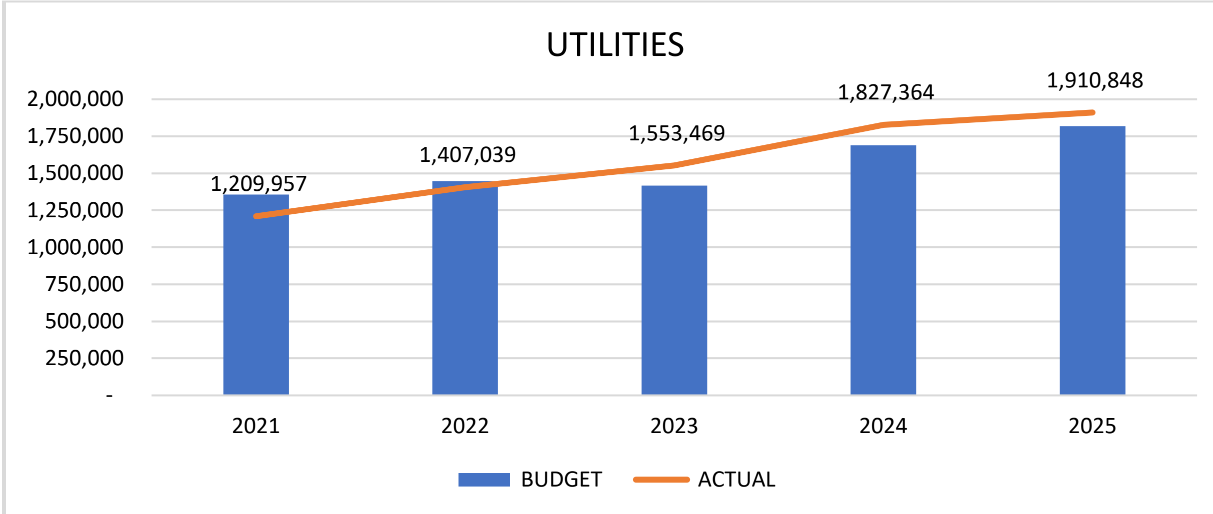
As we look ahead, ongoing evaluation of cost recovery, scholarship policy and inclusion services will be necessary to ensure our recreation programs remain both accessible and financially sustainable.

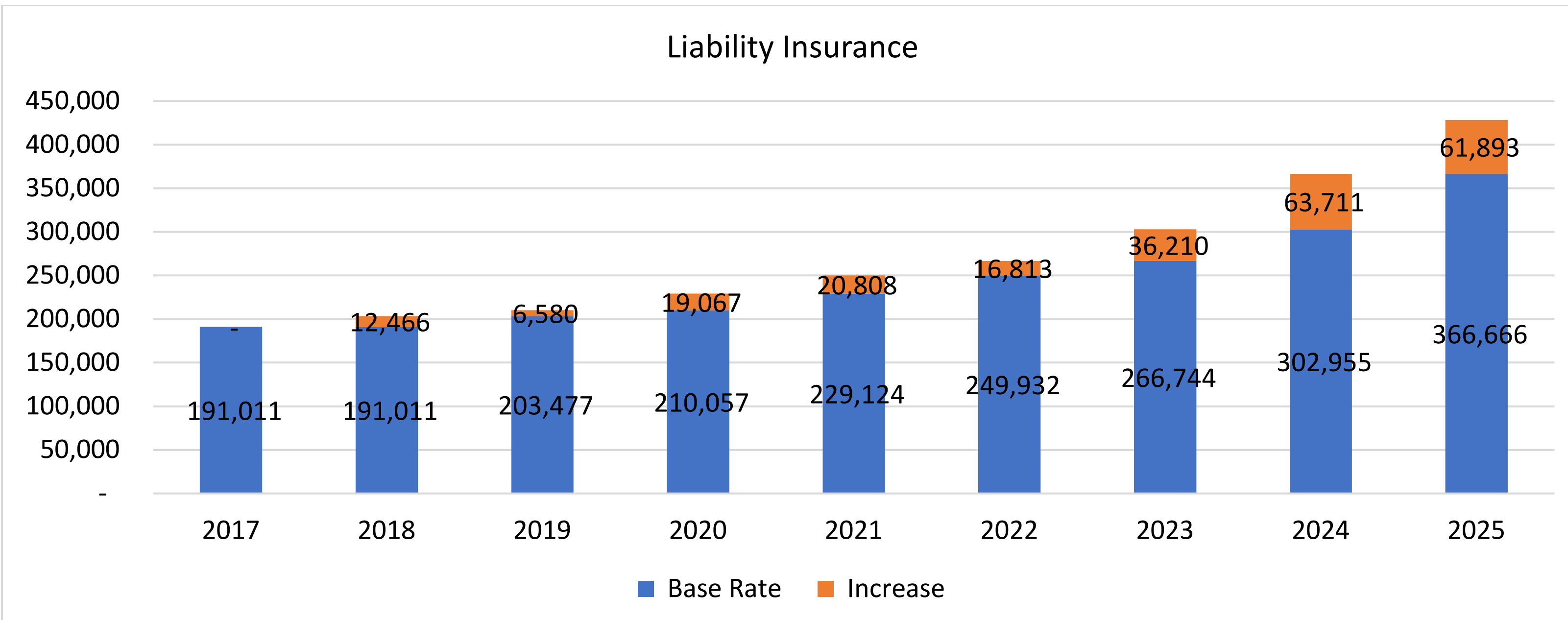
Materials and Services Costs

As we prepare for the upcoming fiscal year, rising costs for materials and contracted services are another driver of budget pressure, compounded by noncontrollable expenses such as utilities and general liability insurance. These increases, along with inflationary trends across all sectors, present significant challenges to maintaining cost stability. Every department will feel the impact as procurement and service costs continue to climb, requiring thoughtful planning and disciplined execution.



The district has experienced significant growth in facilities, land acquisitions, trails and park development. While this progress benefits our community, it also drives up material and service costs, compounded by overall inflation. Certain expenses such as ***utilities and insurance*** are beyond our control and have seen substantial increases, as shown in the next two graphs. For example, liability insurance is projected to rise another 12%, even after we raised our deductible last year to keep the increase just under 17%. Over the past 10 years, our liability costs have more than doubled, even with our consistently stable and positive claim experience.





Another area where the district is facing a significant rise in costs is ***wildfire fuels mitigation***. The district is responsible for conducting fuels mitigation on its natural and open space properties. Regulated by city, county and state agencies, the district must ensure that all properties meet hazardous fuels reduction requirements established by each governing authority.

Of the district's 3,629 total acres, 78% are classified by the state as having a high wildfire risk rating. For more than 20 years, the Natural Resources and Trails (NRT) Division has conducted fuels reduction projects primarily using in-house labor. However, with the acquisition of large-acreage properties such as Riley Ranch, Tree Farm, and the Rose Property, along with a heightened focus on wildfire risk reduction, the district must expand its vegetation management efforts. Over the next four years, the district plans to treat approximately 490 high risk acres at an estimated cost of $795,000. This cost is in addition to NRT's annual in-house vegetation management workload.

Managing rising costs for programs and park maintenance is increasingly challenging amid continued growth and inflation. To address these realities, our strategy emphasizes proactive measures through the ***Optimize Play*** initiative. This district-wide effort focused on continuous improvement, efficiency, and innovation using existing resources. This approach includes streamlining workflows, reducing duplication, and leveraging technology to cut unnecessary material and service expenses. By standardizing processes and improving resource allocation, we can lower procurement costs and minimize waste. We have division innovation meetings happening by the end of January and many groups have already started improvements, a couple are:

- Skyline Park Workshop now has a cleaner, more organized space, saving staff time, ease of cleaning and more space for storing paint and chalk supplies.
- Entering pool chemical data directly into the spreadsheet rather than noting it all on paper and later entering the information. Removing and automating a step saves time and reduces the risk of losing the note paper or someone not entering the information.

We are also refining purchasing strategies by consolidating vendor relationships and exploring cooperative purchasing opportunities wherever possible. Recently, we started using Amazon Business, which has shown to save on costs and save staff time. We are now exploring transitioning to a ***vehicle leasing*** model to reduce fuel and maintenance costs while avoiding the financial strain of purchasing a high-cost truck for expansion and replacement every 20 years. Leasing provides access to newer, more efficient vehicles, minimizes repair expenses, and ensures predictable budgeting. This approach supports operational flexibility and long-term cost savings compared to traditional ownership.

These efforts aim to offset inflationary impacts and preserve budget flexibility. While external cost drivers remain beyond our control, our commitment to operational excellence and strategic sourcing will help mitigate risk and position the district for long-term sustainability. By aligning resources with these priorities, we can navigate rising costs while continuing to deliver exceptional value to our community.

Capital Improvement Plan

Capital planning is at the heart of our district's ability to maintain quality services, address growth and capacity, and ensure our infrastructure keeps pace with community needs. The coming years present a complex landscape: large projects such as the JSFC Pool Cover, Whitewater Park, Old Bend Gym, and Boyd Acres Park Services shop are competing for limited resources, while ongoing capital maintenance and equipment needs continue to grow as our assets age. The cost of doing business is outpacing available resources, which limits and, in some scenarios, may eliminate our capacity to fund essential capital maintenance projects. We must also consider the timing and sequencing of projects, balancing immediate needs with long-term sustainability.

Scenario planning is central to our approach this year. Each scenario is designed to highlight tradeoffs, whether it is sustaining transfers to the Facility Reserve, leveraging SDC reimbursement, or pursuing new funding sources.

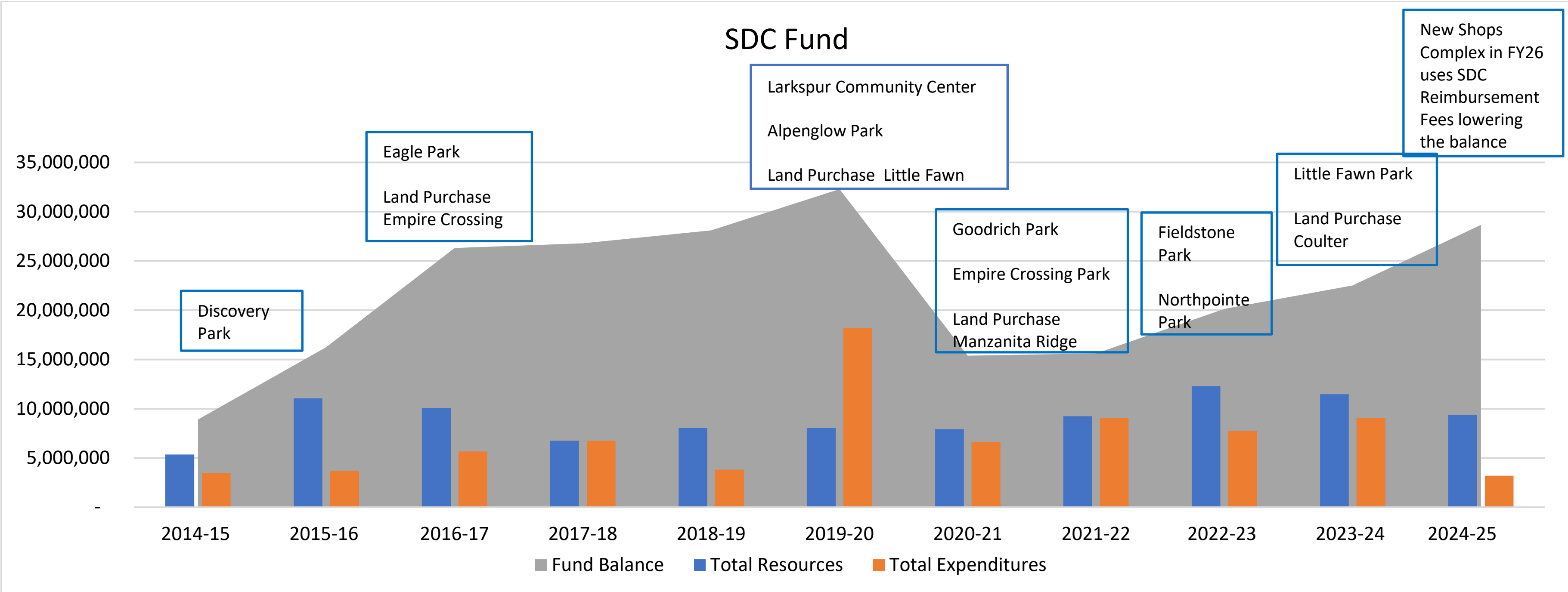
SDC

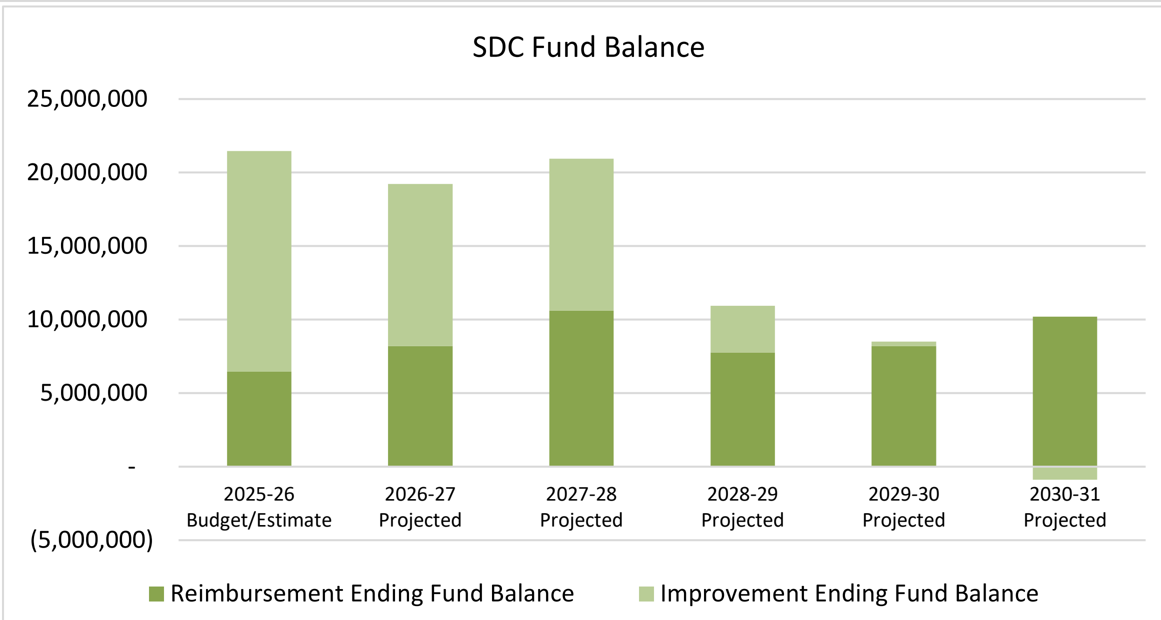
The SDC Fund supports the acquisition and development of our community's park system, with funding generated from fees on new residential development. Because SDC revenue can fluctuate significantly, we use an average of historical changes and closely monitor downturns and recoveries to inform our forecasts. We also regularly review the development pipeline and consider potential adjustments to future plans. Recent updates to our SDC methodology now allow a greater portion of SDC funds to be classified as reimbursement funds, which offer more flexibility and can be used for a broader range of projects.

Except for the "Beyond Budget" scenario, the other CIP scenarios show a shift in project timing with SDC funded projects spaced out over more time. Reflecting a more accurate representation of the historic pace of projects. This adjustment to timing also:

1. Aligns workload with staff capacity in Planning & Development.
2. Moderates the addition of new assets, allowing Park Services to better estimate the timing and costs for new staffing, equipment and materials, which are funded by the general fund.

Other key differences to the CIP are modest reduction in funding for land acquisition and miscellaneous trials. While the scenarios maintain funding for these CIP line items, a more realistic value has been assigned throughout the CIP horizon based on historic usage.

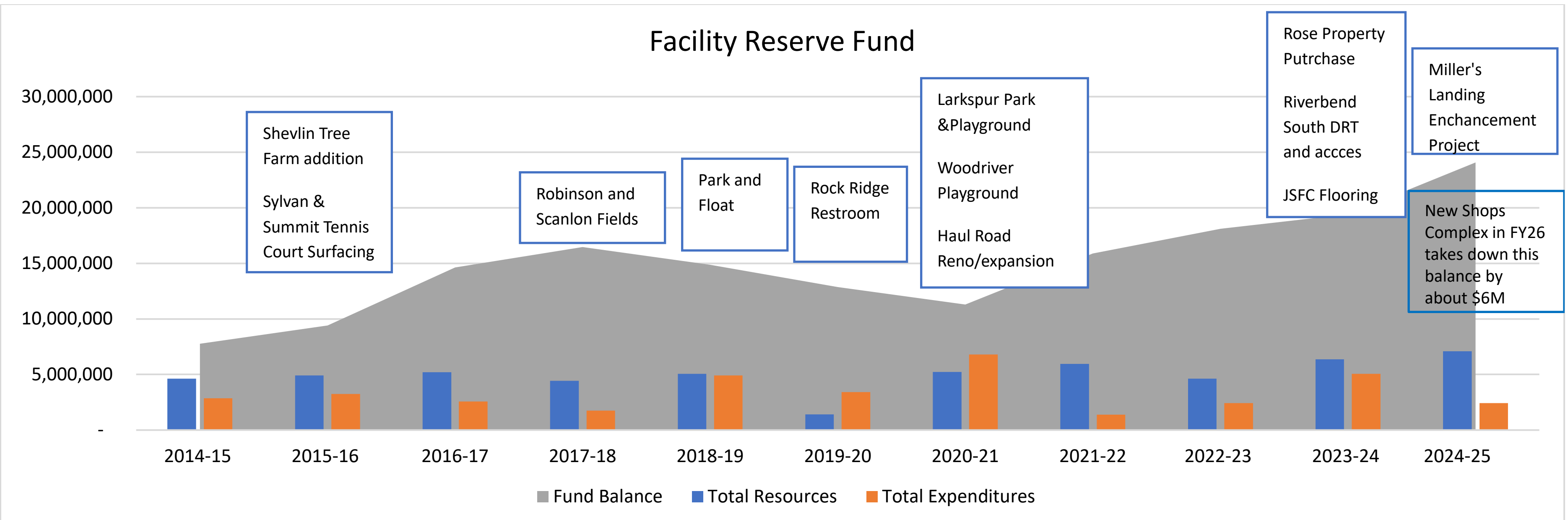


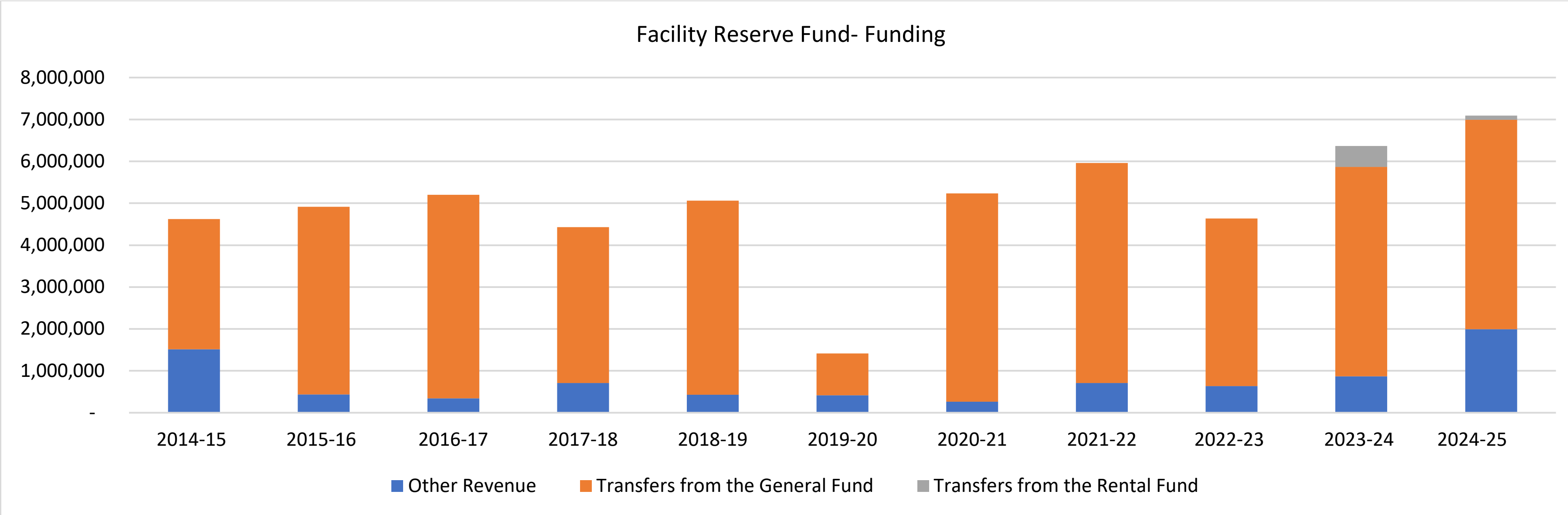


The district SDC fee consists of two main components, the improvement portion (~60%) and the reimbursement portion (~40%). While together they make up the flat fee charged on new developments, each portion can be used for different types of park projects. SDC Improvement fees can only be used for new capacity projects, such as new neighborhood parks. SDC Reimbursement fees can be used for a larger range of projects, such as rehabilitation projects on existing facilities. The reimbursement fees are a portion of the total SDC collected to help new development pay towards capacity from existing assets in the system. Both the Integrated Play and Transitional CIP scenarios utilize SDC reimbursement fees strategically to help fund about 50% of the Bend Whitewater Park project. Several other smaller projects throughout the CIP utilize some level of reimbursement fees in lieu of Facility Reserve funds also.

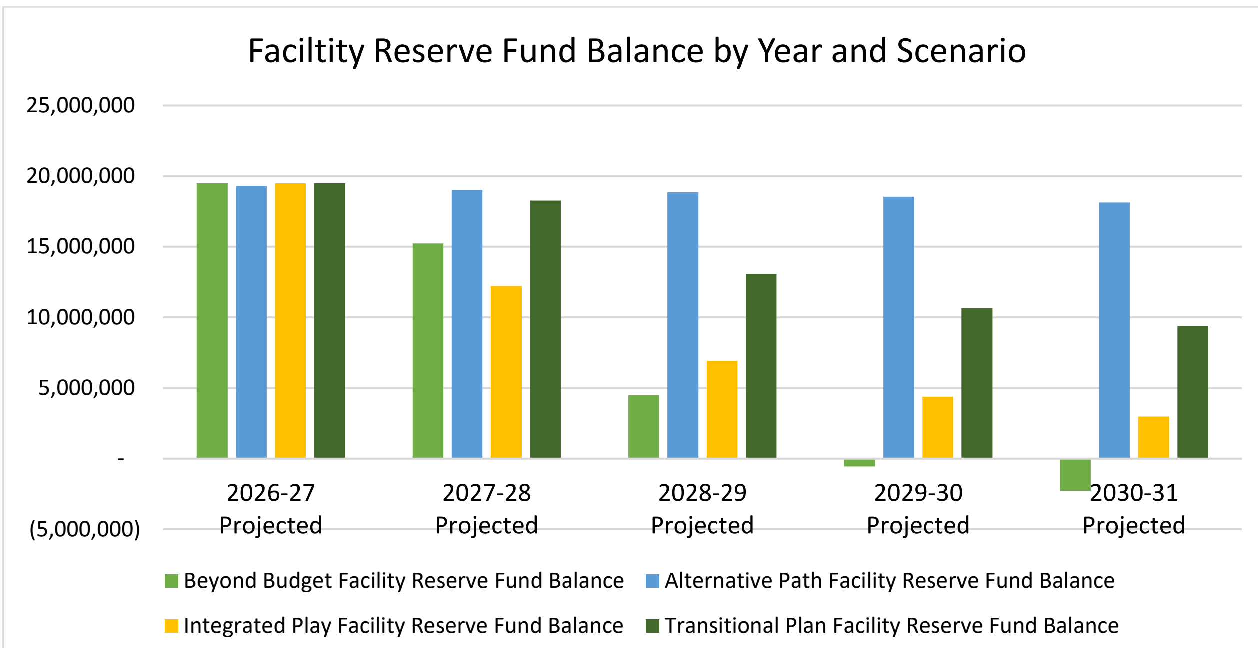
Facility Reserve

The Facility Reserve Fund is dedicated to maintaining and redeveloping the district's existing parks, trails, and buildings. Its principal revenue source is transfers from the General Fund, supplemented by investment income, grants, and contributions. Most expenditures from this fund support facility projects and asset management, all guided by the district's five-year Capital Improvement Plan. This fund is highly dependent on general fund dollars, which are becoming increasingly limited as the cost of doing business rises. Many essential maintenance projects do not qualify for grant funding and only for some SDC reimbursement funds, making it more challenging to keep up with the needs of our aging infrastructure. Careful planning and prioritization are critical to ensure our facilities remain safe, functional, and responsive to community needs.





The different scenarios have different impacts on this fund's ability to address repair, replacement and major maintenance projects and in some scenarios, it is hard to make debt payments. This means that the General fund would have to make up the difference with cuts to operational costs.



Scenarios in detail

The scenario section of this forecast presents options for moving the district forward, using consistent assumptions for employee costs and materials and services. Each scenario is designed to provide a fair comparison and highlight the key decisions facing the board and community. The Beyond Budget scenario provided at the beginning includes full funding for compensation and classification, scholarships at six percent of revenues, and all major capital projects advancing at the traditional pace. However, the financial requirements of this scenario far exceed available and projected resources, making it an unrealistic option. For this reason, the details of the Beyond Budget scenario are not included in this section.

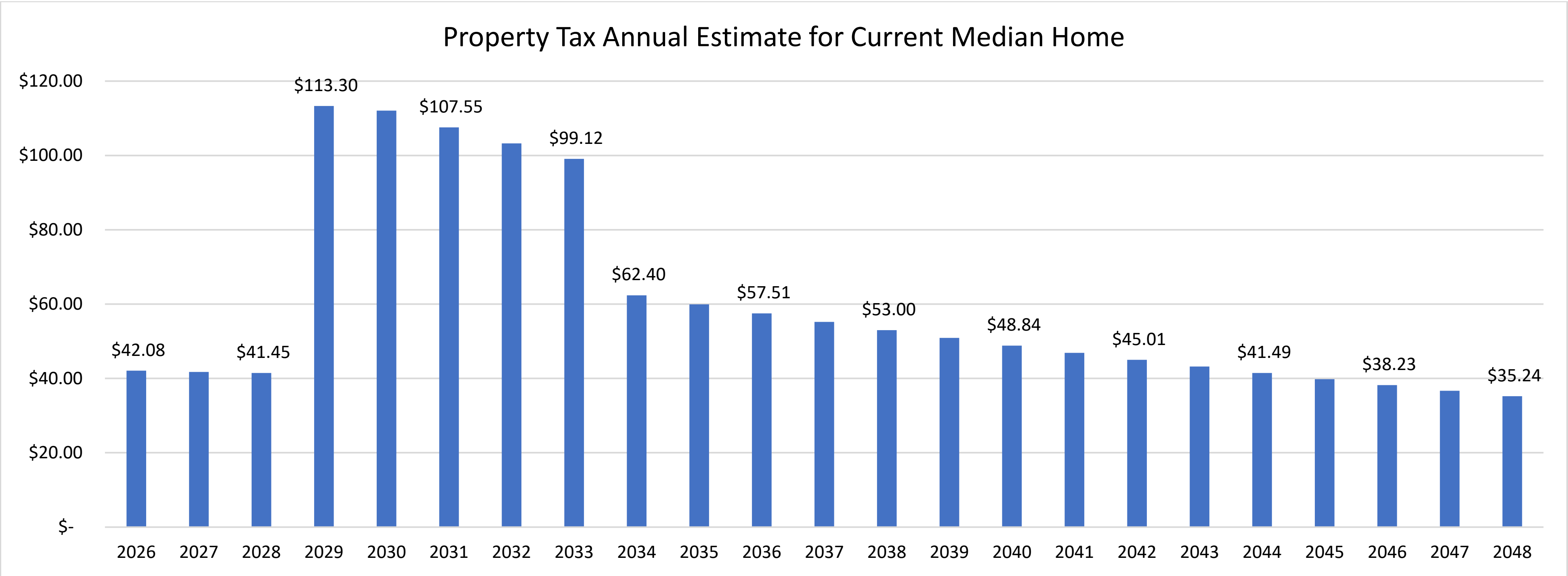
Attention is focused on three viable paths: **Alternative Pathways**, **Integrated Play** and **Transitional Plan**. All scenarios maintain scholarships at approximately $700,000, a reduction of inclusion support hours, and utilize a mix of funding sources to support major projects such as the Bend Whitewater Park project, Old Bend Gym and JSFC renovation. The Alternative Pathways scenario depends on voter approval for new bond funding, which may be challenging given the current economic conditions. The Integrated Play scenario employs SDC reimbursement funds and a smaller loan for JSFC, requiring careful management of future capital maintenance funding. The Transitional Plan scenario replaces the JSFC pool cover with the least expensive temporary solution, reducing immediate financial pressure but will require future investment for a permanent solution within the next five to ten years.

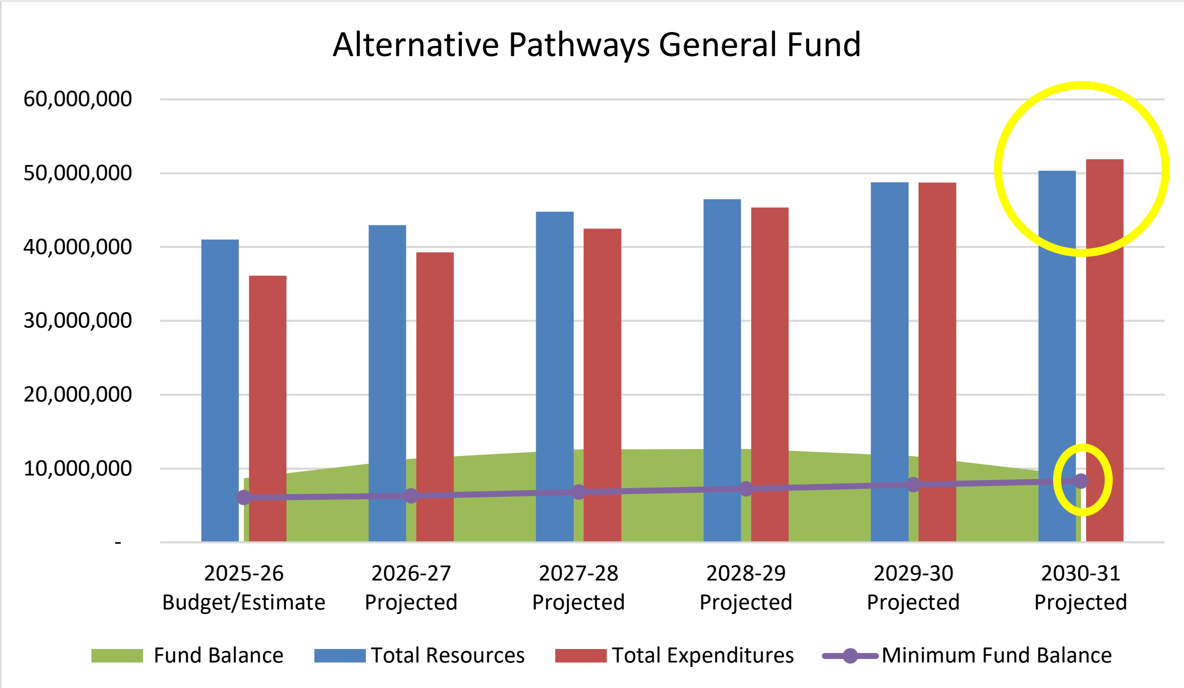
All scenarios assume the same personnel levels and material and service costs. Each includes minimal staff growth to accommodate overall growth. By year five, in every scenario we are unable to transfer funds to the Facility Reserve, expenditure exceeds available resources, and we fall below the minimum fund balance requirement. This highlights the need to continue identifying cost savings and explore delaying staff expansion through improved work efficiency and moderating system growth. All scenarios also assume a more controlled scholarship policy, capping the amount at approximately $700,000. The primary differences between scenarios lie in the funding allocated for capital maintenance projects.

Alternative Pathways Scenario - Ambitious plan — delivers most priorities, contingent on voter-approved bond funding.

The Alternative Pathways scenario outlines a bold approach that delivers most of our district's priorities but relies on the successful passage of new voter-approved bond funding. This plan includes every major project and initiative under consideration, from compensation and scholarship commitments to capital improvements like the Bend Whitewater Park project, Old Bend Gym and JSFC Renovation. However, the feasibility of this scenario is entirely dependent on community support at the ballot box.

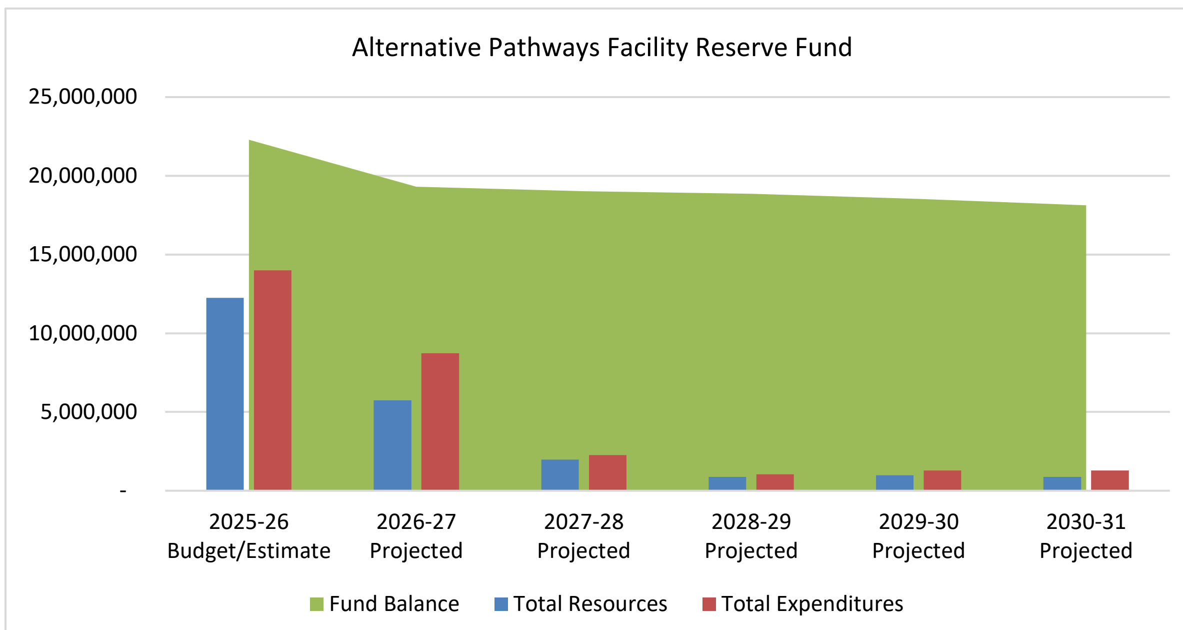
Securing voter approval for additional funding presents challenges with an existing bond levy in place until 2033, taxpayers would be responsible for overlapping payments from 2029 through 2033. This overlap could make it more difficult to gain the necessary support for new funding, as residents weigh the impact on their household budgets. We ***DO NOT have a plan for specific projects yet***, but we know some of our immediate project needs. For purposes of discussion, we are looking at a hypothetical bond totaling $50 million.





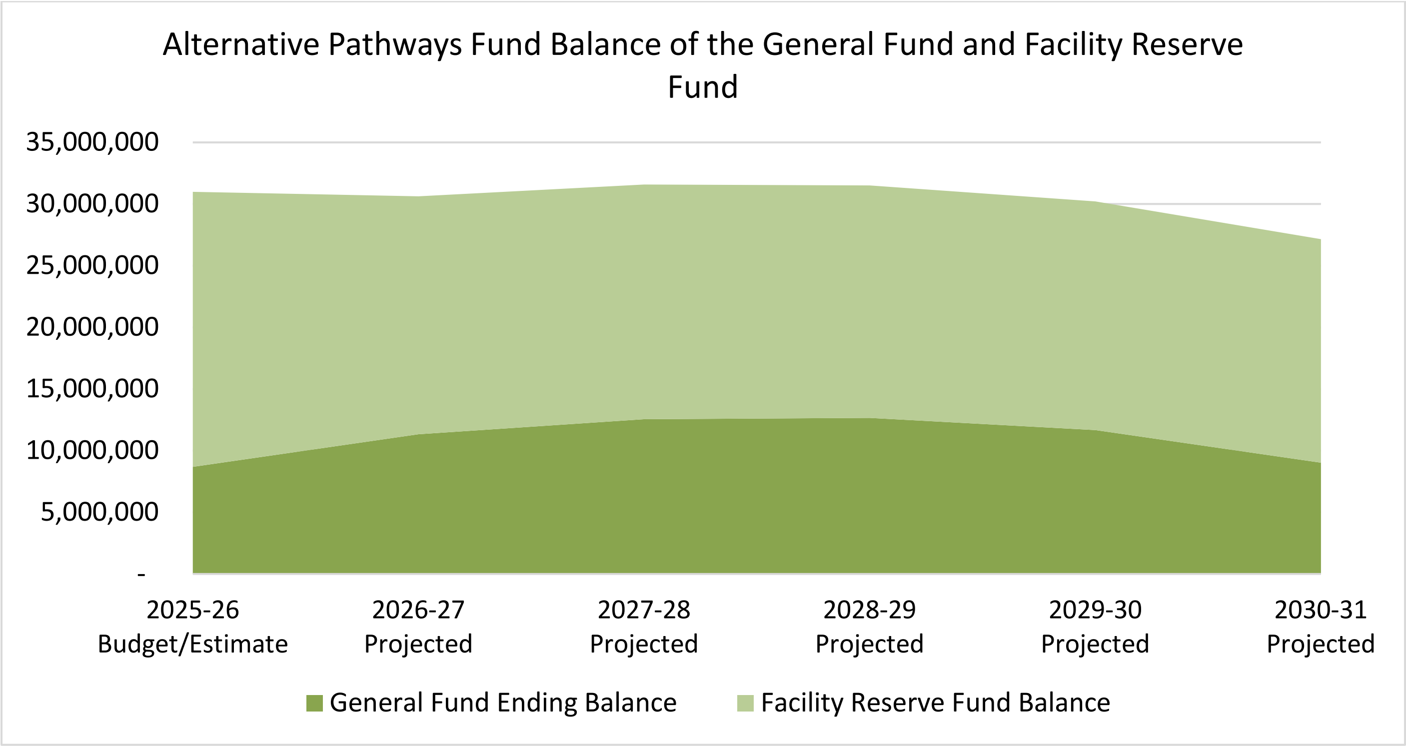
	Alternative Pathways
General Fund Assumptions	
Personnel	Staffing grows and room for additional funding to address pay study
Scholarship	Steady around $700k
JSFC Funding Approach	$11.4 million option 1 funded with a bond
Whitewater Park Funding Approach	Full funding with Bond
Other	Othe projects can be funded with bonds

Under the Alternative Pathways Scenario, the general fund continues to experience the effects of rising costs of doing business; however, the impact is less pronounced than in the Beyond Scenario. This improvement is driven primarily by a reduced subsidy requirement for Recreation services, supported by maintaining steady scholarship caps and lowering inclusion funding levels. While cost pressures remain, these adjustments collectively lessen the draw on the general fund compared to the more resource-intensive Beyond budget scenario.



Under the Alternative Pathways scenario, the General Fund continues to maintain its required minimum balance until year five. Unlike the Beyond Budget scenario, where it must backfill deficits, the district benefits from additional

Facility Reserve Fund balance generated through outside capital funding and project pacing. Because the Facility Reserve Fund remains healthier in this scenario, it can support the General Fund on a one-time basis for needs such as capital repairs, reducing pressure on operating resources. This extra reserve capacity strengthens overall financial flexibility and helps preserve long-term stability by supplementing the General Fund, for one-time expenditures, rather than draining it.

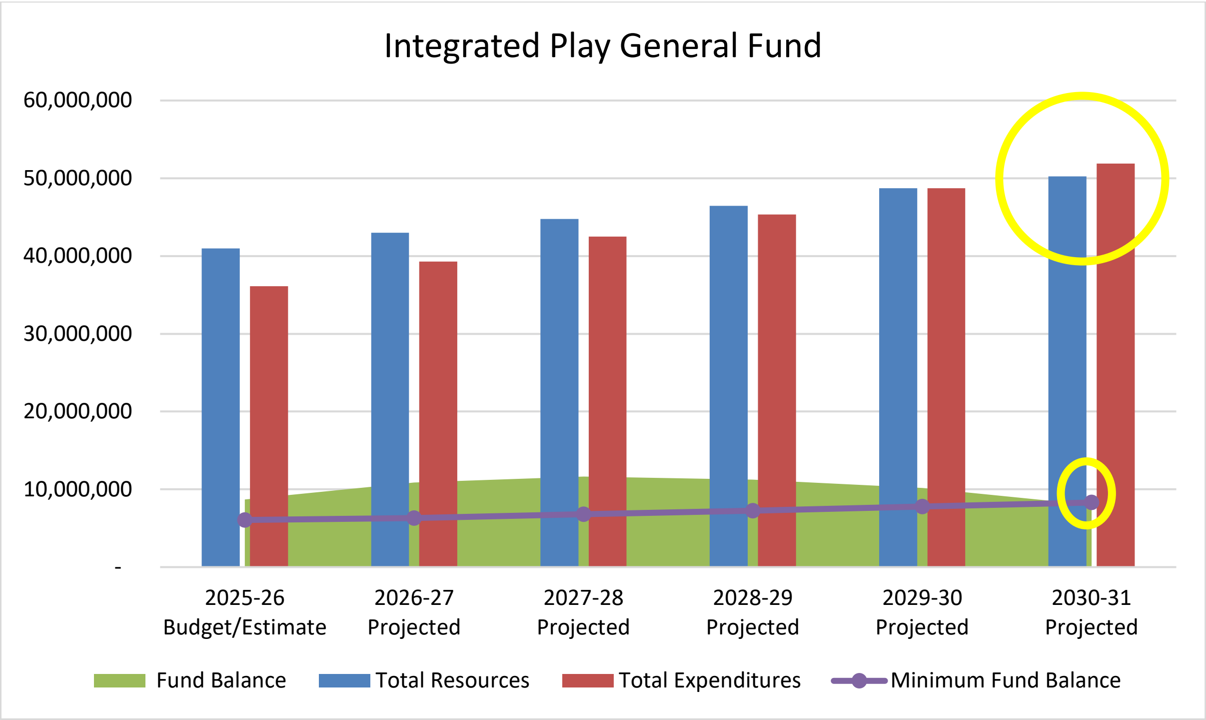


While the Alternative Pathways scenario allows us to pursue an ambitious vision for the district, it also highlights the importance of strategic communication and community engagement. We will need to be transparent about the tradeoffs, clearly articulate the benefits, and work collaboratively to build trust and understanding with our voters. Only with broad community backing can we move forward with this level of investment in our facilities, programs and services.

Integrated Pathway Scenario - Practical approach — meets core needs through diversified and sustainable funding options.

The Integrated Pathway scenario offers a balanced and realistic strategy for meeting our district's core needs. This approach combines multiple funding mechanisms to support essential projects, including the pay plan, Bend Whitewater Park project and JSFC renovation. This scenario will show both options of the full Juniper pool cover structure project ($11.4 million) and the modern fabric structure ($9.2 million). By utilizing SDC reimbursement funds and securing a smaller loan, we can move forward with these priorities while maintaining a focus on long-term sustainability.

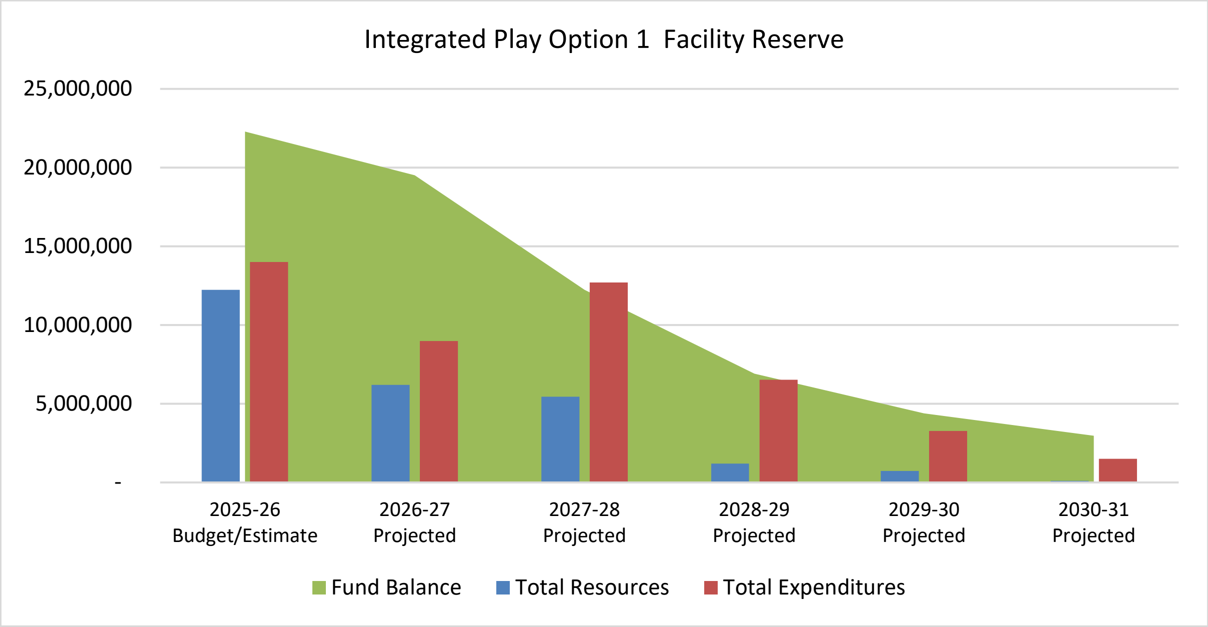
This scenario recognizes the importance of diversified funding and careful resource management. While the smaller loan will require us to dedicate some future capital maintenance funding to debt service, it allows us to address immediate needs without overextending our financial commitments. The result is a practical plan that delivers our most critical objectives and preserves flexibility for future investments.

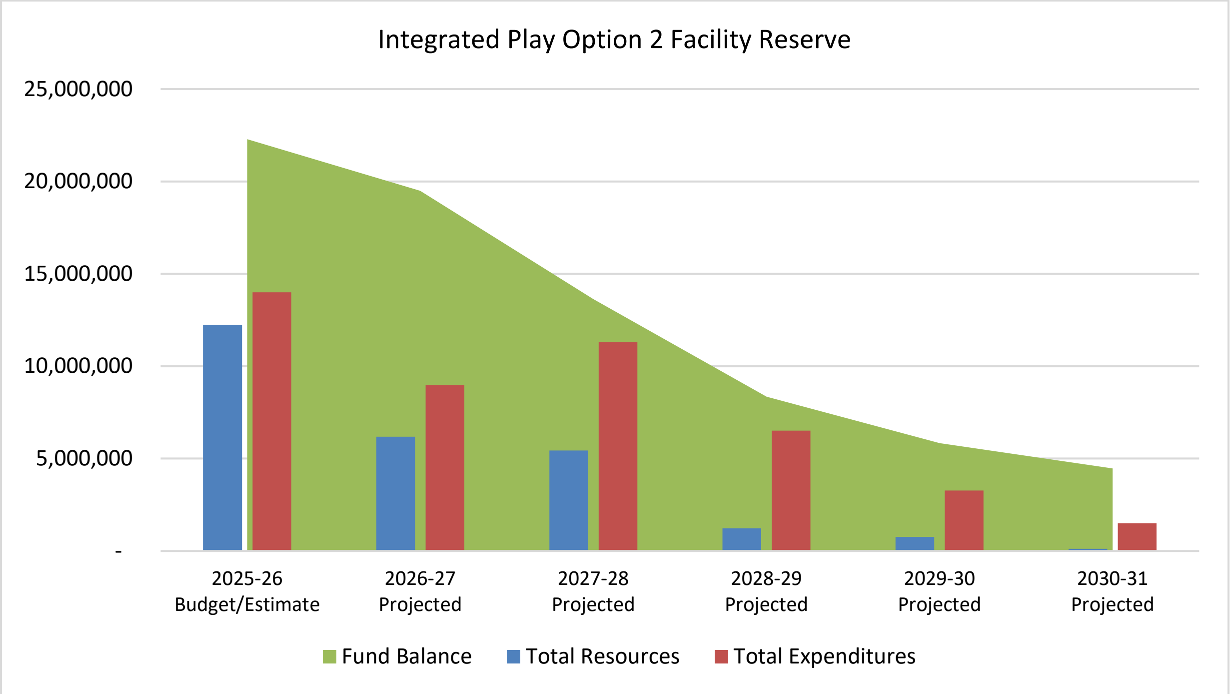


	Integrated Play
General Fund Assumptions	
Personnel	Staffing grows and room for additional funding to address pay study
Scholarship	Steady around $700k
JSFC Funding Approach	$11.4 M option 1 and $9.2M Option 2 both funded with Facility
Whitewater Park Funding Approach	Half facility reserve fund and half SDC Reimbursement funds

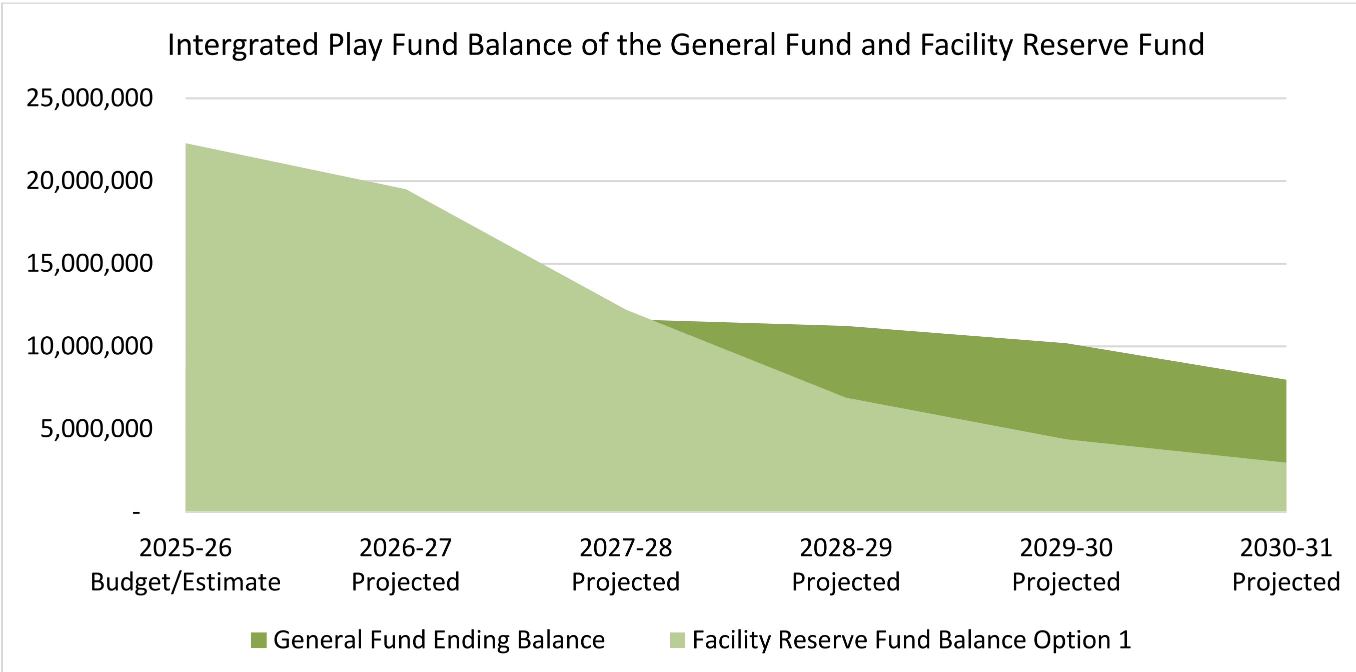
Under the Integrated Play Scenario, the general fund experiences the same rising costs of doing business, yet the impact is moderated compared to the Beyond Scenario. This is due to the reduced recreation subsidy achieved by holding scholarship caps steady and lowering inclusion funding. While cost pressures persist, these adjustments similarly ease the general fund burden relative to the more resource-intensive Beyond Budget scenario.

Option 1 preserves some fund balance for future loan payments and targeted improvements, while Option 2 provides an additional $1.4 million for upcoming maintenance needs.





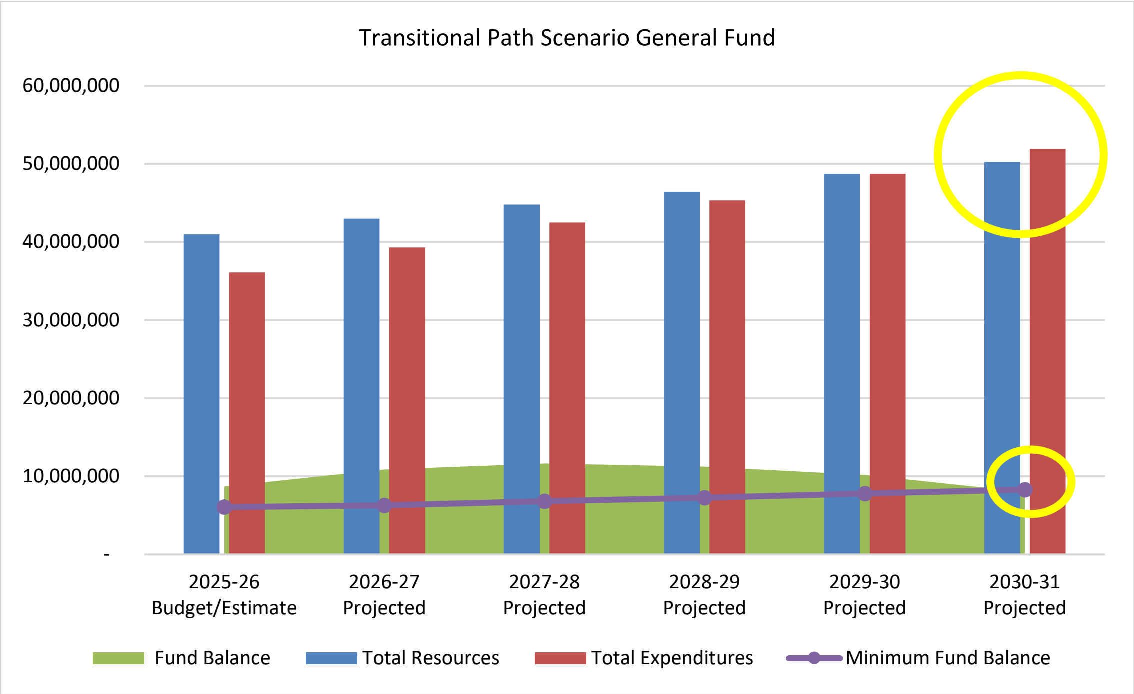
Under the Integrated Play scenario, the General Fund can maintain its required minimum balance through year five, supported by stable revenues and controlled operational growth. Unlike the Beyond Budget scenario, the Facility Reserve Fund does not experience severe deficits; instead, it retains just enough funding to cover the smaller loan payment and continue supporting current CIP projects. While this leaves little excess capacity, it avoids placing additional strain on the General Fund. Though the Facility Reserve Fund cannot provide broad supplemental support, its ability to meet these targeted obligations helps preserve overall financial stability and ensures the General Fund is not required to backfill capital shortfalls during the forecast period.



This integrated approach allows us to support growth, maintain service quality, and invest in essential infrastructure, all while keeping our financial foundation strong. Continued collaboration and ongoing evaluation will be critical as we implement this scenario and adapt to evolving needs and opportunities.

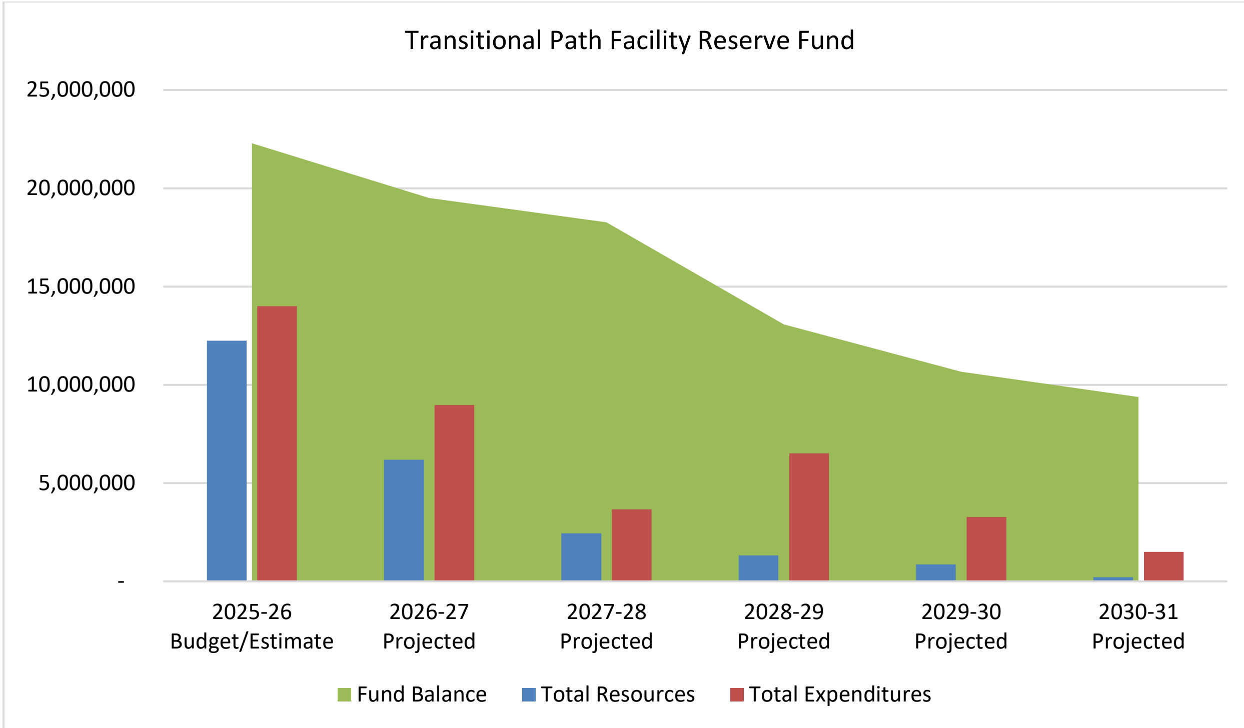
Transitional Plan Scenario- transitional approach until a long-term solution is feasible.

The Transitional Plan Scenario represents a transitional approach that addresses immediate needs while deferring a full-scale investment until a long-term solution becomes feasible. This scenario includes the same baseline assumptions for employee costs and materials and services as other options and maintains scholarships at approximately $700,000. Major projects such as the Bend Whitewater Park project remain in scope, but the JSFC pool cover is replaced with a lower-cost temporary option rather than full renovation.

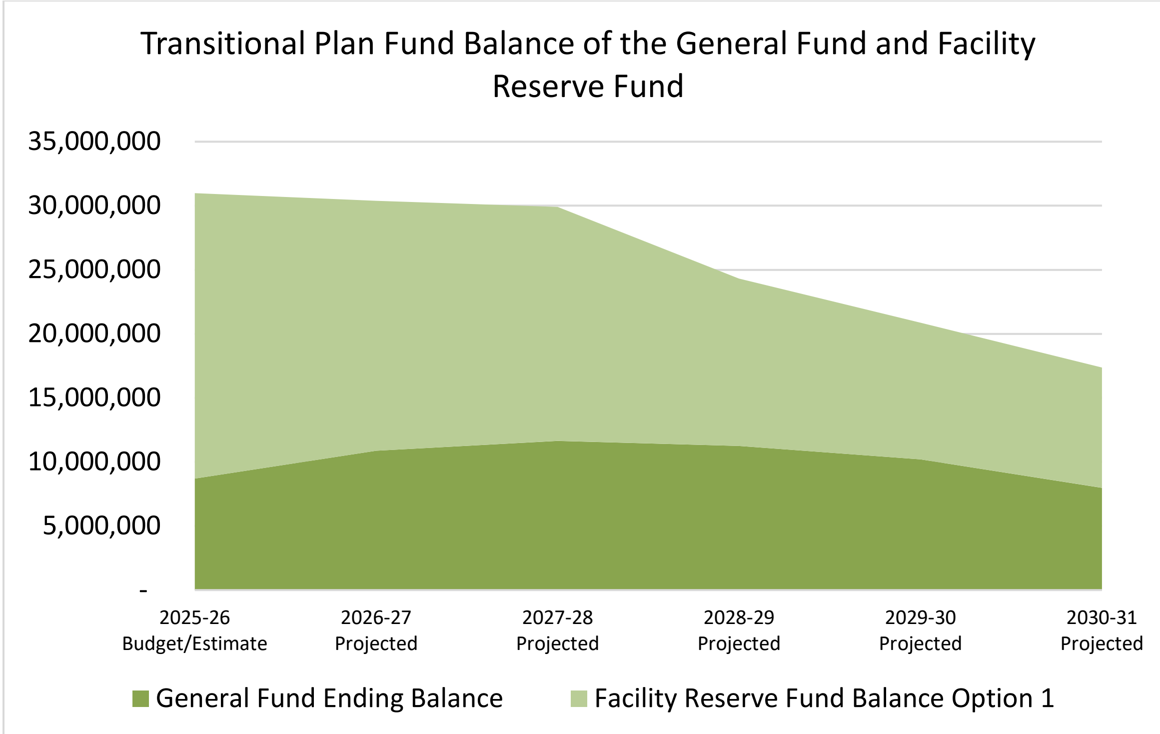


	Transitional Plan
General Fund Assumptions	
Personnel	Staffing grows and room for additional funding to address pay study
Scholarship	Steady around $700k
JSFC Funding Approach	$1.6M to restore fabric and other projects from facility reserve fund
Whitewater Park Funding Approach	Half facility reserve fund and half SDC Reimbursement funds

The Transitional Plan scenario, the general fund experiences the same rising costs of doing business, yet the impact is moderated compared to the Beyond Budget Scenario. This is due to the reduced recreation subsidy achieved by holding scholarship caps steady and lowering inclusion funding. While cost pressures persist, these adjustments similarly ease the general fund burden relative to the more resource-intensive Beyond Budget scenario.



Under the Transitional Plan scenario, the General Fund maintains its required minimum balance through year five, supported by steady operations and moderated growth. The Facility Reserve Fund remains in a healthier position thanks to adjusting Juniper pool cover project, ending with a larger fund balance, though not as robust as in the Alternative Pathways scenario. This leaves enough reserve capacity to cover one-time needs such as capital repairs, helping reduce pressure on the General Fund. While the Facility Reserve Fund cannot provide the same level of support as under Alternative Pathways, its stronger balance still enhances overall financial flexibility and helps preserve long-term stability without requiring the General Fund to backfill capital shortfalls.



This strategy reduces upfront financial pressure and preserves flexibility for future planning, while still supporting core service levels and community priorities. The tradeoff is that the temporary solution will require additional investment later, making this scenario a short-term fix rather than a permanent resolution and delaying the expense for five to ten years (possibly in line with the expiration of our current bond in 2033).

Comparison

Below is an overview of the four budget scenarios under consideration, each reflecting different strategies for balancing operational needs, capital priorities, and long-term financial stability. While all scenarios include modest staff growth, the pay study, and a consistent scholarship allocation, they differ significantly in how major projects are funded and how much flexibility remains within the General Fund and Facility Reserve Fund. By outlining the strengths, trade-offs and practical implications of each scenario, this comparison is designed to support informed decision-making as we identify the most sustainable path forward for the district.

Scenario	Summary	Advantages, Opportunities and Value-adds	Disadvantages, Challenges and Trade-offs
Beyond Budget	GF-Growth staffing, Pay study, and 6% Scholarship. JSFC Project funded with FR fund and $6M loan. Whitewater FR fund Funding.	Funding scholarships as our revenue grows and funds major projects.	**NOT AFFORDABLE-** General fund operations need to be cut lowering the level of service in areas.
Alternative Pathways	GF-Growth staffing, Pay study, and 700k scholarship. Major projects funded with bond.	Leaves room to adjust in the general fund without major changes. Major projects are funded through a bond leaving a sizeable balance in the FR fund for future repair and maintenance needs.	Must be voter approved; we need a backup plan if a bond were to fail.
Integrated Play	GF-Growth staffing, Pay study, and 700k scholarship. JSFC Project funded with FR fund and $3M loan. Whitewater FR/SDC reimbursement split.	Leaves room to adjust in the general fund without major changes. Gets major projects funded and leaves enough for some maintenance (more with Option 2 than Option 1). Option 2 has less time shut down than Option 1.	Takes up a lot of the FR funds savings and the amount that we can transfer from the GF is getting smaller with the rise in operational costs.
Transitional Plan	GF-Growth staffing, Pay study, and 700k Scholarship. JSFC Project is just an update of fabric. Whitewater FR/SDC reimbursement split.	Leaves room to adjust in the general fund without major changes. Whitewater Park funded and Juniper Pool cover delayed potentially until a bond aligned with the 2033 expiration of the current bond levy. Less impact on operations.	The Pool cover will need to be addressed again within 10 years. Uncertainty of existing structure, but hopefully with ongoing repairs it remains.

Feedback needed

As we conclude this financial forecast, we are seeking your feedback to help guide the district's next steps. Your perspectives are essential as we evaluate the scenarios presented, consider their long-term implications, and refine our approach to balancing operational needs, capital priorities, and financial sustainability. The input we receive here will directly inform the development of the Fiscal Year 2026–2027 budget, ensuring that our planning reflects both district priorities and community expectations. Your input will help us remain responsive, resilient and well-positioned to meet evolving needs.

- What are your thoughts on scholarships and inclusion changes to help keep this cost at a sustainable level?

- Are there concerns about using SDC reimbursement fees to help fund projects that are impacted by capacity such as the Bend Whitewater Park project?

- What are your thoughts on alternative funding options?
    - Voter-approved bond
    - Selling properties the district does not have plans for development
    - Loans

- What are the priorities for the General Fund?

- What are your priorities for the CIP?
    - Which option for the Juniper pool cover project aligns best?
    - Thoughts on spacing out further SDC capacity projects?

Appendices

Appendix A- Beyond Budget Scenario Details

Appendix B – Alternative Pathways Scenario Details

Appendix C – Integrated Play Scenario Details

Appendix D – Transitional Plan Scenario Details

Appendix E- CIP Worksheets

Appendix A- Beyond Budget Scenario Details

General Fund Beyond Budget	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actuals	*2025-26 Budget/Estimate*	*2026-27 Projected*	*2027-28 Projected*	*2028-29 Projected*	*2029-30 Projected*	*2030-31 Projected*
Beginning Fund Balance	8,793,640	9,566,358	11,264,129	11,138,979	9,796,807	8,693,355	10,661,106	11,169,683	10,449,383	9,580,010
Revenues										
Property Taxes	20,400,847	21,695,563	22,913,508	23,979,526	25,039,338	26,291,305	27,342,958	28,299,961	29,290,460	30,169,174
Charges for Services	7,484,896	10,355,275	11,541,678	12,778,907	14,269,490	15,369,210	16,033,613	16,657,926	17,982,858	18,571,205
Investment earnings	80,801	537,159	934,684	842,454	543,000	434,668	479,750	502,636	470,222	431,100
Grant Revenue	170,020	442,000	148,671	191,321	138,000	25,000	25,000	25,000	25,000	25,000
Intergovernmental	48,847	11,600	254,072	142,980	115,000	50,000	50,000	50,000	50,000	50,000
Reimbursement of interfund services	86,316	77,467	66,761	48,781	170,000	100,000	80,000	80,000	80,000	80,000
Miscellaneous	221,460	215,479	170,228	190,097	108,000	200,000	200,000	200,000	200,000	200,000
Total Revenues	28,493,187	33,334,543	36,029,602	38,174,066	40,382,828	42,470,183	44,211,320	45,815,523	48,098,540	49,526,479
Transfer in	396,967	248,232	303,552	253,814	615,000	300,000	300,000	300,000	300,000	300,000
Total Resources	28,890,154	33,582,775	36,333,154	38,427,880	40,997,828	42,770,183	44,511,320	46,115,523	48,398,540	49,826,479
Expenditures										
Personnel	16,683,523	20,069,248	22,562,326	24,363,232	26,895,130	29,745,213	32,169,398	34,376,520	37,148,010	39,752,615
Materials and Services	5,426,070	7,007,706	7,638,828	8,401,945	9,206,150	9,557,220	10,333,345	10,959,304	11,569,902	12,155,553
Debt Service	507,843	508,050	507,150	504,875	-	-	-	-	-	-
Total Expenditures	22,617,436	27,585,004	30,708,304	33,270,052	36,101,280	39,302,433	42,502,743	45,335,823	48,717,913	51,908,168
Interfund Transfers Out Facility Reserve	5,250,000	4,000,000	5,000,000	5,000,000	5,000,000	950,000	950,000	950,000	-	-
Interfund Transfers Out Equipment Reserve	250,000	300,000	750,000	1,500,000	1,000,000	550,000	550,000	550,000	550,000	550,000
Net Change in Fund Balance	772,718	1,697,771	(125,150)	(1,342,172)	(1,103,452)	1,967,750	508,578	(720,300)	(869,373)	(2,631,689)
Fund Balance	**9,566,358**	**11,264,129**	**11,138,979**	**9,796,807**	**8,693,355**	**10,661,106**	**11,169,683**	**10,449,383**	**9,580,010**	**6,948,321**
Fund Balance Reserved										
Minimum Fund Balance			5,550,982	5,792,431	6,062,080	6,288,389	6,800,439	7,253,732	7,794,866	8,305,307
Remaining Fund Balance			***5,587,997***	4,004,376	2,631,275	4,372,716	4,369,244	3,195,651	1,785,144	(1,356,986)

Beyond Budget Facility Reserve Fund

Beyond Budget Facility Reserve Fund	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actuals	*2025-26 Budget/Estimate*	*2026-27 Projected*	*2027-28 Projected*	*2028-29 Projected*	*2029-30 Projected*	*2030-31 Projected*
Beginning Working Capital	11,305,886	15,889,593	18,106,907	19,415,494	24,043,246	22,289,392	19,504,387	15,230,340	4,501,457	(550,005)
Revenues										
Interest	64,616	431,608	684,197	896,028	597,000	445,788	390,088	304,607	90,029	(11,000)
Grant and Contribution Revenue	200,000	150,000	144,650	425,500	-	3,905,513	1,093,653	-	-	-
Intergovernmental	301,106	51,127	16,326	750,649	-	-	-	-	-	-
Loan proceeds JSFC (GF debt)	-	-	-	-	-	-	6,000,000	-	-	-
Miscellaneous	144,364	-	21,416	-	-	5,000	5,000	5,000	5,000	5,000
Total Revenues	710,086	632,735	866,589	2,072,177	597,000	4,356,301	7,488,741	309,607	95,029	(6,000)
Interfund Transfers in	5,250,000	4,000,000	5,500,000	5,100,000	11,643,500	1,835,000	950,000	950,000	90,000	-
Total Resources	5,960,086	4,632,735	6,366,589	7,172,177	12,240,500	6,191,301	8,438,741	1,259,607	185,029	(6,000)
Expenditures										
By Category:										
Materials and Services	-	870,215	236,606	80,863	184,890	150,000	150,000	150,000	150,000	150,000
Capital Outlay	1,376,379	1,545,206	4,821,396	2,463,562	13,809,464	8,826,306	12,562,787	11,397,000	4,645,000	1,129,600
Debt Service	-	-	-	-	-	-	-	441,491	441,491	441,491
Total Expenditures	1,376,379	2,415,421	5,058,002	2,544,425	13,994,354	8,976,306	12,712,787	11,988,491	5,236,491	1,721,091
Net Change in Fund Balance	4,583,707	2,217,314	1,308,587	4,627,752	(1,753,854)	(2,785,005)	(4,274,046)	(10,728,884)	(5,051,461)	(1,727,091)
Ending Fund Balance	**15,889,593**	**18,106,907**	**19,415,494**	**24,043,246**	**22,289,392**	**19,504,387**	**15,230,340**	**4,501,457**	**(550,005)**	**(2,277,095)**
Fund Balance Reserved										
Contingency				2,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-
Asset Mangement (CIP+)										
				2,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-
Remaining Fund Balance				***22,043,246***	***21,289,392***	***18,504,387***	***14,230,340***	***3,501,457***	***(1,550,005)***	***(2,277,095)***

Appendix B – Alternative Pathways Scenario Details

General Fund Alternative Pathways	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actuals	*2025-26 Budget/Estimate*	*2026-27 Projected*	*2027-28 Projected*	*2028-29 Projected*	*2029-30 Projected*	*2030-31 Projected*
Beginning Fund Balance	8,793,640	9,566,358	11,264,129	11,138,979	9,796,807	8,693,355	11,322,106	12,564,769	12,660,002	11,669,000
Revenues										
Property Taxes	20,400,847	21,695,563	22,913,508	23,979,526	25,039,338	26,291,305	27,342,958	28,299,961	29,290,460	30,169,174
Charges for Services	7,484,896	10,355,275	11,541,678	12,778,907	14,269,490	15,580,210	16,287,954	16,960,681	18,261,750	18,968,170
Investment earnings	80,801	537,159	934,684	842,454	543,000	434,668	509,495	565,415	569,700	525,105
Grant Revenue	170,020	442,000	148,671	191,321	138,000	25,000	25,000	25,000	25,000	25,000
Intergovernmental	48,847	11,600	254,072	142,980	115,000	50,000	50,000	50,000	50,000	50,000
Reimbursement of interfund services	86,316	77,467	66,761	48,781	170,000	100,000	80,000	80,000	80,000	80,000
Miscellaneous	221,460	215,479	170,228	190,097	108,000	200,000	200,000	200,000	200,000	200,000
Total Revenues	28,493,187	33,334,543	36,029,602	38,174,066	40,382,828	42,681,183	44,495,406	46,181,056	48,476,910	50,017,448
Transfer in	396,967	248,232	303,552	253,814	615,000	300,000	300,000	300,000	300,000	300,000
Total Resources	28,890,154	33,582,775	36,333,154	38,427,880	40,997,828	42,981,183	44,795,406	46,481,056	48,776,910	50,317,448
Expenditures										
Personnel	16,683,523	20,069,248	22,562,326	24,363,232	26,895,130	29,745,213	32,169,398	34,376,520	37,148,010	39,752,615
Materials and Services	5,426,070	7,007,706	7,638,828	8,401,945	9,206,150	9,557,220	10,333,345	10,959,304	11,569,902	12,155,553
Debt Service	507,843	508,050	507,150	504,875	-	-	-	-	-	-
Total Expenditures	22,617,436	27,585,004	30,708,304	33,270,052	36,101,280	39,302,433	42,502,743	45,335,823	48,717,913	51,908,168
Interfund Transfers Out Facility Reserve	5,250,000	4,000,000	5,000,000	5,000,000	5,000,000	500,000	500,000	500,000	500,000	500,000
Interfund Transfers Out Equipment Reserve	250,000	300,000	750,000	1,500,000	1,000,000	550,000	550,000	550,000	550,000	550,000
Net Change in Fund Balance	772,718	1,697,771	(125,150)	(1,342,172)	(1,103,452)	2,628,750	1,242,663	95,233	(991,003)	(2,640,720)
Fund Balance	**9,566,358**	**11,264,129**	**11,138,979**	**9,796,807**	**8,693,355**	**11,322,106**	**12,564,769**	**12,660,002**	**11,669,000**	**9,028,280**
Fund Balance Reserved										
Minimum Fund Balance			5,550,982	5,792,431	6,062,080	6,288,389	6,800,439	7,253,732	7,794,866	8,305,307
Remaining Fund Balance			***5,587,997***	4,004,376	2,631,275	5,033,717	5,764,330	5,406,271	3,874,134	722,973

Facility Reserve Fund Alternative Pathways	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actuals	*2025-26 Budget/Estimate*	*2026-27 Projected*	*2027-28 Projected*	*2028-29 Projected*	*2029-30 Projected*	*2030-31 Projected*
Beginning Working Capital	11,305,886	15,889,593	18,106,907	19,415,494	24,043,246	22,289,392	19,304,387	19,020,474	18,858,884	18,536,062
Revenues										
Interest	64,616	431,608	684,197	896,028	597,000	445,788	386,088	380,409	377,178	370,721
Grant and Contribution Revenue	200,000	150,000	144,650	425,500	-	3,905,513	1,093,653	-	-	-
Intergovernmental	301,106	51,127	16,326	750,649	-	-	-	-	-	-
Loan proceeds JSFC (GF debt)	-	-	-	-	-	-	-	-	-	-
Miscellaneous	144,364	-	21,416	-	-	5,000	5,000	5,000	5,000	5,000
Total Revenues	710,086	632,735	866,589	2,072,177	597,000	4,356,301	1,484,741	385,409	382,178	375,721
Interfund Transfers in	5,250,000	4,000,000	5,500,000	5,100,000	11,643,500	1,385,000	500,000	500,000	590,000	500,000
Total Resources	5,960,086	4,632,735	6,366,589	7,172,177	12,240,500	5,741,301	1,984,741	885,409	972,178	875,721
Expenditures										
By Category:										
Materials and Services	-	870,215	236,606	80,863	184,890	150,000	150,000	150,000	150,000	150,000
Capital Outlay	1,376,379	1,545,206	4,821,396	2,463,562	13,809,464	8,576,306	2,118,653	897,000	1,145,000	1,129,600
Debt Service	-	-	-	-	-	-	-	-	-	-
Total Expenditures	1,376,379	2,415,421	5,058,002	2,544,425	13,994,354	8,726,306	2,268,653	1,047,000	1,295,000	1,279,600
Net Change in Fund Balance	4,583,707	2,217,314	1,308,587	4,627,752	(1,753,854)	(2,985,005)	(283,912)	(161,591)	(322,822)	(403,879)
Fund Balance	**15,889,593**	**18,106,907**	**19,415,494**	**24,043,246**	**22,289,392**	**19,304,387**	**19,020,474**	**18,858,884**	**18,536,062**	**18,132,183**
Fund Balance Reserved										
Contingency				2,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Asset Mangement (CIP+)										
				2,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Remaining Fund Balance				***22,043,246***	***21,289,392***	***18,304,387***	***18,020,474***	***17,858,884***	***17,536,062***	***17,132,183***

Appendix C – Integrated Play Scenario Details

General Fund Integrated Play	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actuals	*2025-26 Budget/Estimate*	*2026-27 Projected*	*2027-28 Projected*	*2028-29 Projected*	*2029-30 Projected*	*2030-31 Projected*
Beginning Fund Balance	8,793,640	9,566,358	11,264,129	11,138,979	9,796,807	8,693,355	10,872,106	11,644,519	11,248,341	10,193,814
Revenues										
Property Taxes	20,400,847	21,695,563	22,913,508	23,979,526	25,039,338	26,291,305	27,342,958	28,299,961	29,290,460	30,169,174
Charges for Services	7,484,896	10,355,275	11,541,678	12,778,907	14,269,490	15,580,210	16,287,954	16,960,681	18,261,750	18,968,170
Investment earnings	80,801	537,159	934,684	842,454	543,000	434,668	489,245	524,003	506,175	458,722
Grant Revenue	170,020	442,000	148,671	191,321	138,000	25,000	25,000	25,000	25,000	25,000
Intergovernmental	48,847	11,600	254,072	142,980	115,000	50,000	50,000	50,000	50,000	50,000
Reimbursement of interfund services	86,316	77,467	66,761	48,781	170,000	100,000	80,000	80,000	80,000	80,000
Miscellaneous	221,460	215,479	170,228	190,097	108,000	200,000	200,000	200,000	200,000	200,000
Total Revenues	28,493,187	33,334,543	36,029,602	38,174,066	40,382,828	42,681,183	44,475,156	46,139,645	48,413,385	49,951,065
Transfer in	396,967	248,232	303,552	253,814	615,000	300,000	300,000	300,000	300,000	300,000
Total Resources	28,890,154	33,582,775	36,333,154	38,427,880	40,997,828	42,981,183	44,775,156	46,439,645	48,713,385	50,251,065
Expenditures										
Personnel	16,683,523	20,069,248	22,562,326	24,363,232	26,895,130	29,745,213	32,169,398	34,376,520	37,148,010	39,752,615
Materials and Services	5,426,070	7,007,706	7,638,828	8,401,945	9,206,150	9,557,220	10,333,345	10,959,304	11,569,902	12,155,553
Debt Service	507,843	508,050	507,150	504,875	-	-	-	-	-	-
Total Expenditures	22,617,436	27,585,004	30,708,304	33,270,052	36,101,280	39,302,433	42,502,743	45,335,823	48,717,913	51,908,168
Interfund Transfers Out Facility Reserve	5,250,000	4,000,000	5,000,000	5,000,000	5,000,000	950,000	950,000	950,000	500,000	-
Interfund Transfers Out Equipment Reserve	250,000	300,000	750,000	1,500,000	1,000,000	550,000	550,000	550,000	550,000	550,000
Net Change in Fund Balance	772,718	1,697,771	(125,150)	(1,342,172)	(1,103,452)	2,178,750	772,413	(396,178)	(1,054,527)	(2,207,103)
Fund Balance	**9,566,358**	**11,264,129**	**11,138,979**	**9,796,807**	**8,693,355**	**10,872,106**	**11,644,519**	**11,248,341**	**10,193,814**	**7,986,710**
Fund Balance Reserved										
Minimum Fund Balance			5,550,982	5,792,431	6,062,080	6,288,389	6,800,439	7,253,732	7,794,866	8,305,307
Remaining Fund Balance			***5,587,997***	4,004,376	2,631,275	4,583,717	4,844,080	3,994,609	2,398,948	(318,597)

Facility Reserve Fund Integrated Play **Option 1**	**2021-22 Actual**	**2022-23 Actual**	**2023-24 Actual**	**2024-25 Actuals**	***2025-26 Budget/Estimate***	***2026-27 Projected***	***2027-28 Projected***	***2028-29 Projected***	***2029-30 Projected***	***2030-31 Projected***
Beginning Working Capital	11,305,886	15,889,593	18,106,907	19,415,494	24,043,246	22,289,392	19,504,387	12,230,340	6,912,202	4,379,701
Revenues										
Interest	64,616	431,608	684,197	896,028	597,000	445,788	390,088	244,607	138,244	87,594
Grant and Contribution Revenue	200,000	150,000	144,650	425,500	-	3,905,513	1,093,653	-	-	-
Intergovernmental	301,106	51,127	16,326	750,649	-	-	-	-	-	-
Loan proceeds JSFC (GF debt)	-	-	-	-	-	-	3,000,000	-	-	-
Miscellaneous	144,364	-	21,416	-	-	5,000	5,000	5,000	5,000	5,000
Total Revenues	710,086	632,735	866,589	2,072,177	597,000	4,356,301	4,488,741	249,607	143,244	92,594
Interfund Transfers in	5,250,000	4,000,000	5,500,000	5,100,000	11,643,500	1,835,000	950,000	950,000	590,000	-
Total Resources	5,960,086	4,632,735	6,366,589	7,172,177	12,240,500	6,191,301	5,438,741	1,199,607	733,244	92,594
Expenditures										
By Category:										
Materials and Services	-	870,215	236,606	80,863	184,890	150,000	150,000	150,000	150,000	150,000
Capital Outlay	1,376,379	1,545,206	4,821,396	2,463,562	13,809,464	8,826,306	12,562,787	6,147,000	2,895,000	1,129,600
Debt Service	-	-	-	-	-	-	-	220,745	220,745	220,745
Total Expenditures	1,376,379	2,415,421	5,058,002	2,544,425	13,994,354	8,976,306	12,712,787	6,517,745	3,265,745	1,500,345
Net Change in Fund Balance	4,583,707	2,217,314	1,308,587	4,627,752	(1,753,854)	(2,785,005)	(7,274,046)	(5,318,138)	(2,532,501)	(1,407,751)
Fund Balance	**15,889,593**	**18,106,907**	**19,415,494**	**24,043,246**	**22,289,392**	**19,504,387**	**12,230,340**	**6,912,202**	**4,379,701**	**2,971,950**
Fund Balance Reserved										
Contingency				2,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Asset Management (CIP+)										
				2,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Remaining Fund Balance				***22,043,246***	***21,289,392***	***18,504,387***	***11,230,340***	***5,912,202***	***3,379,701***	***1,971,950***

Facility Reserve Fund Integrated Play **Option 2**	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actuals	*2025-26 Budget/Estimate*	*2026-27 Projected*	*2027-28 Projected*	*2028-29 Projected*	*2029-30 Projected*	*2030-31 Projected*
Beginning Working Capital	11,305,886	15,889,593	18,106,907	19,415,494	24,043,246	22,289,392	19,504,387	13,638,159	8,348,178	5,844,396
Revenues										
Interest	64,616	431,608	684,197	896,028	597,000	445,788	390,088	272,763	166,964	116,888
Grant and Contribution Revenue	200,000	150,000	144,650	425,500	-	3,905,513	1,093,653	-	-	-
Intergovernmental	301,106	51,127	16,326	750,649	-	-	-	-	-	-
Loan proceeds JSFC (GF debt)	-	-	-	-	-	-	3,000,000	-	-	-
Miscellaneous	144,364	-	21,416	-	-	5,000	5,000	5,000	5,000	5,000
Total Revenues	710,086	632,735	866,589	2,072,177	597,000	4,356,301	4,488,741	277,763	171,964	121,888
Interfund Transfers in	5,250,000	4,000,000	5,500,000	5,100,000	11,643,500	1,835,000	950,000	950,000	590,000	-
Total Resources	5,960,086	4,632,735	6,366,589	7,172,177	12,240,500	6,191,301	5,438,741	1,227,763	761,964	121,888
Expenditures										
By Category:										
Materials and Services	-	870,215	236,606	80,863	184,890	150,000	150,000	150,000	150,000	150,000
Capital Outlay	1,376,379	1,545,206	4,821,396	2,463,562	13,809,464	8,826,306	11,154,968	6,147,000	2,895,000	1,129,600
Debt Service	-	-	-	-	-	-	-	220,745	220,745	220,745
Total Expenditures	1,376,379	2,415,421	5,058,002	2,544,425	13,994,354	8,976,306	11,304,968	6,517,745	3,265,745	1,500,345
Net Change in Fund Balance	4,583,707	2,217,314	1,308,587	4,627,752	(1,753,854)	(2,785,005)	(5,866,227)	(5,289,982)	(2,503,781)	(1,378,457)
Fund Balance	**15,889,593**	**18,106,907**	**19,415,494**	**24,043,246**	**22,289,392**	**19,504,387**	**13,638,159**	**8,348,178**	**5,844,396**	**4,465,939**
Fund Balance Reserved										
Contingency				2,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Asset Mangement (CIP+)										
				2,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Remaining Fund Balance				***22,043,246***	***21,289,392***	***18,504,387***	***12,638,159***	***7,348,178***	***4,844,396***	***3,465,939***

Appendix D – Transitional Plan Scenario Details

General Fund Transitional Plan Scenario	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actuals	*2025-26 Budget/Estimate*	*2026-27 Projected*	*2027-28 Projected*	*2028-29 Projected*	*2029-30 Projected*	*2030-31 Projected*
Beginning Fund Balance	8,793,640	9,566,358	11,264,129	11,138,979	9,796,807	8,693,355	10,872,106	11,644,519	11,248,341	10,193,814
Revenues										
Property Taxes	20,400,847	21,695,563	22,913,508	23,979,526	25,039,338	26,291,305	27,342,958	28,299,961	29,290,460	30,169,174
Charges for Services	7,484,896	10,355,275	11,541,678	12,778,907	14,269,490	15,580,210	16,287,954	16,960,681	18,261,750	18,968,170
Investment earnings	80,801	537,159	934,684	842,454	543,000	434,668	489,245	524,003	506,175	458,722
Grant Revenue	170,020	442,000	148,671	191,321	138,000	25,000	25,000	25,000	25,000	25,000
Intergovernmental	48,847	11,600	254,072	142,980	115,000	50,000	50,000	50,000	50,000	50,000
Reimbursement of interfund services	86,316	77,467	66,761	48,781	170,000	100,000	80,000	80,000	80,000	80,000
Miscellaneous	221,460	215,479	170,228	190,097	108,000	200,000	200,000	200,000	200,000	200,000
Total Revenues	28,493,187	33,334,543	36,029,602	38,174,066	40,382,828	42,681,183	44,475,156	46,139,645	48,413,385	49,951,065
Transfer in	396,967	248,232	303,552	253,814	615,000	300,000	300,000	300,000	300,000	300,000
Total Resources	28,890,154	33,582,775	36,333,154	38,427,880	40,997,828	42,981,183	44,775,156	46,439,645	48,713,385	50,251,065
Expenditures										
Personnel	16,683,523	20,069,248	22,562,326	24,363,232	26,895,130	29,745,213	32,169,398	34,376,520	37,148,010	39,752,615
Materials and Services	5,426,070	7,007,706	7,638,828	8,401,945	9,206,150	9,557,220	10,333,345	10,959,304	11,569,902	12,155,553
Debt Service	507,843	508,050	507,150	504,875	-	-	-	-	-	-
Total Expenditures	22,617,436	27,585,004	30,708,304	33,270,052	36,101,280	39,302,433	42,502,743	45,335,823	48,717,913	51,908,168
Interfund Transfers Out Facility Reserve	5,250,000	4,000,000	5,000,000	5,000,000	5,000,000	950,000	950,000	950,000	500,000	-
Interfund Transfers Out Equipment Reserve	250,000	300,000	750,000	1,500,000	1,000,000	550,000	550,000	550,000	550,000	550,000
Net Change in Fund Balance	772,718	1,697,771	(125,150)	(1,342,172)	(1,103,452)	2,178,750	772,413	(396,178)	(1,054,527)	(2,207,103)
Fund Balance	**9,566,358**	**11,264,129**	**11,138,979**	**9,796,807**	**8,693,355**	**10,872,106**	**11,644,519**	**11,248,341**	**10,193,814**	**7,986,710**
Fund Balance Reserved										
Minimum Fund Balance			5,550,982	5,792,431	6,062,080	6,288,389	6,800,439	7,253,732	7,794,866	8,305,307
Remaining Fund Balance			***5,587,997***	4,004,376	2,631,275	4,583,717	4,844,080	3,994,609	2,398,948	(318,597)

Facility Reserve Fund Transitional Plan	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actuals	*2025-26 Budget/Estimate*	*2026-27 Projected*	*2027-28 Projected*	*2028-29 Projected*	*2029-30 Projected*	*2030-31 Projected*
Beginning Working Capital	11,305,886	15,889,593	18,106,907	19,415,494	24,043,246	22,289,392	19,504,387	18,274,474	13,077,219	10,668,018
Revenues										
Interest	64,616	431,608	684,197	896,028	597,000	445,788	390,088	365,489	261,544	213,360
Grant and Contribution Revenue	200,000	150,000	144,650	425,500	-	3,905,513	1,093,653	-	-	-
Intergovernmental	301,106	51,127	16,326	750,649	-	-	-	-	-	-
Loan proceeds JSFC (GF debt)	-	-	-	-	-	-	-	-	-	-
Miscellaneous	144,364	-	21,416	-	-	5,000	5,000	5,000	5,000	5,000
Total Revenues	710,086	632,735	866,589	2,072,177	597,000	4,356,301	1,488,741	370,489	266,544	218,360
Interfund Transfers in	5,250,000	4,000,000	5,500,000	5,100,000	11,643,500	1,835,000	950,000	950,000	590,000	-
Total Resources	5,960,086	4,632,735	6,366,589	7,172,177	12,240,500	6,191,301	2,438,741	1,320,489	856,544	218,360
Expenditures										
By Category:										
Materials and Services	-	870,215	236,606	80,863	184,890	150,000	150,000	150,000	150,000	150,000
Capital Outlay	1,376,379	1,545,206	4,821,396	2,463,562	13,809,464	8,826,306	3,518,653	6,147,000	2,895,000	1,129,600
Debt Service	-	-	-	-	-	-	-	220,745	220,745	220,745
Total Expenditures	1,376,379	2,415,421	5,058,002	2,544,425	13,994,354	8,976,306	3,668,653	6,517,745	3,265,745	1,500,345
Net Change in Fund Balance	4,583,707	2,217,314	1,308,587	4,627,752	(1,753,854)	(2,785,005)	(1,229,912)	(5,197,256)	(2,409,201)	(1,281,985)
Fund Balance	**15,889,593**	**18,106,907**	**19,415,494**	**24,043,246**	**22,289,392**	**19,504,387**	**18,274,474**	**13,077,219**	**10,668,018**	**9,386,034**
Fund Balance Reserved										
Contingency				2,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Asset Mangement (CIP+)										
				2,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Remaining Fund Balance				***22,043,246***	***21,289,392***	***18,504,387***	***17,274,474***	***12,077,219***	***9,668,018***	***8,386,034***

Appendix E- CIP Worksheets

Beyond Budget CIP

								FY2027-31 Funding Allocation by Source										
Project Type	Project Stage	Approved Property Tax Revenue	Approved SDC Improvement Funds	Approved SDC Reimbursement Funds	Approved Alternative Funds	Approved Funding Allocation	Prior and Current Fiscal Years	Property Tax Revenue	SDC Improvement	SDC Reimbursement	Alternative	Alt. Type	Total FY 27-31	FY 26-27 Total	FY 27-28 Total	FY 28-29 Total	FY 29-30 Total	FY30-31 Total
Community Parks																		
Pine Nursery Park Ph. 4 (Pending Partnership)	Design Development	-	78,504	-	-	78,504	27,927	-	50,577	-	-		50,577	-	50,577	-	-	-
Pine Nursery Park Ph. 5	Bid Award	350,000	8,000,000	-	400,000	8,750,000	7,581,000	350,000	419,000	-	400,000	2	1,169,000	1,169,000	-	-	-	-
Sawyer Park	Bidding	621,201	-	500,000	2,216,553	3,337,754	366,627	254,574	-	500,000	2,216,553	1	2,971,127	2,228,345	742,782	-	-	-
Total Community Parks		**971,201**	**8,078,504**		**2,616,553**	**12,166,258**	**7,975,554**	**604,574**	**469,577**	**500,000**	**2,616,553**		**4,190,704**	**3,397,345**	**793,359**	**-**	**-**	**-**
Neighborhood Parks																		
Land Acquisitions	Order of Magnitude		11,700,000	-		11,700,000	-	-	11,700,000	-	-		11,700,000	1,700,000	3,500,000	2,500,000	2,000,000	2,000,000
Park Search Area 5 (Talline)	Order of Magnitude		1,767,500	-		1,767,500	-	-	1,767,500	-	-		1,767,500	300,000	250,000	1,217,500	-	-
Park Search Area 11 (Discovery West Park/TH)	Order of Magnitude		2,923,050	-		2,923,050	829,955	-	2,093,095	-	-		2,093,095	-	750,000	-	90,000	1,253,095
Park Search Area 14 (Parkside Place)(Bear Creek)	Order of Magnitude		2,176,400	-		2,176,400	-	-	2,176,400	-	-		2,176,400	890,000	250,000	956,400	80,000	-
Park Search Area 24 (Stevens Ranch)	Order of Magnitude		1,684,178	-		1,684,178	-	-	1,684,178	-	-		1,684,178	380,000	280,000	1,024,178	-	-
Park Search Area 27 (Constellation Crest)	Order of Magnitude		2,888,000	-		2,888,000	-	-	2,888,000	-	-		2,888,000	825,000	350,000	1,713,000	-	-
Park Search Area 28 (Easton) (SE Area Plan)	Order of Magnitude		2,128,763	-		2,128,763	266,625	-	1,862,138	-	-		1,862,138	220,000	1,587,138	55,000	-	-
Coulter Grove Park (Park Search Area 18)	Order of Magnitude		2,000,000	-		2,000,000	253,081	-	1,746,919	-	-		1,746,919	998,460	748,459	-	-	-
Park Search Area 15	Order of Magnitude	-	2,400,000	-	-	2,400,000	-	-	2,400,000	-	-		2,400,000	-	-	2,400,000	-	-
Park Search Area 20 (Pinebrook Property)	Order of Magnitude		1,500,000	-		1,500,000	315,820	-	1,184,180	-	-		1,184,180	200,000	550,000	434,180	-	-
Park Search Area 41 (Ponderosa Pines)	Order of Magnitude		2,300,000	-		2,300,000	-	-	2,300,000	-	-		2,300,000	-	580,000	220,000	1,500,000	-
UGB Expansion Area (Caldera Ranch)	Order of Magnitude		2,050,000	-		2,050,000	-	-	2,050,000	-	-		2,050,000	250,000	220,000	1,080,000	500,000	-
Total Neighborhood Parks		**-**	**35,517,891**		**-**	**35,517,891**	**1,665,481**	**-**	**33,852,410**	**-**	**-**		**33,852,410**	**5,763,460**	**9,065,597**	**11,600,258**	**4,170,000**	**3,253,095**
Trails																		
DRT Galveston to Millers Landing	Construction Documents		514,068	-		514,068	157,343	-	356,725	-	-		356,725	356,725	-	-	-	-
Riley Ranch Nature Reserve Bridge	Design Development		1,200,000	-		1,200,000	-	-	1,200,000	-	-		1,200,000	-	-	25,000	975,000	200,000
DRT Putnam to Riley Ranch	Order of Magnitude		155,000	-		155,000	440	-	154,560	-	-		154,560	-	-	40,000	114,560	-
DRT Kirkaldy to Putnam	Order of Magnitude		63,100	-		63,100	3,662	-	59,438	-	-		59,438	-	-	9,438	50,000	-
Deschutes River Trail North Trailhead	Order of Magnitude		320,000	-		320,000	-	-	320,000	-	-		320,000	-	20,000	280,000	20,000	-
Miscellaneous Trails	Order of Magnitude		1,450,000	-		1,450,000	-	-	1,450,000	-	-		1,450,000	300,000	250,000	300,000	300,000	300,000
North Unit Irrigation Canal Trail (NUID)	Construction Documents		512,000	-		512,000	390,061	-	121,939	-	-		121,939	121,939	-	-	-	-
COHCT Reed Mkt To Hansen Park	Order of Magnitude		425,175	-		425,175	-	-	425,175	-	-		425,175	-	-	-	200,000	225,175
South UGB Access & Connections	Order of Magnitude		300,000	-		300,000	200,000	-	100,000	-	-		100,000	100,000	-	-	-	-
Big Sky Trail (Hwy 20 Undercrossing 5)	Order of Magnitude		50,000	-		50,000	-	-	50,000	-	-		50,000	50,000	-	-	-	-
Total Trails		**-**	**4,989,343**		**-**	**4,989,343**	**751,506**	**-**	**4,237,837**	**-**	**-**		**4,237,837**	**928,664**	**270,000**	**654,438**	**1,659,560**	**725,175**
Regional / Community Wide																		
Art Station	Bid Award	-	4,300,000	-	25,000	4,325,000	3,500,000	-	800,000	-	25,000	1	825,000	825,000	-	-	-	-
Columbia Park Access Project	Construction Documents	-	-	668,090	421,910	1,090,000	229,127	-	-	438,963	421,910	1,2	860,873	860,873	-	-	-	-
Natural Area Land Acquisition	Order of Magnitude	-	-	-	1,700,000	1,700,000	11,040	-	-	-	1,688,960	1	1,688,960	1,688,960	-	-	-	-
Bend Whitewater Park Manit. & McKay River Access Project	Conceptual Design	15,300,000	-	-	-	15,300,000	398,593	14,901,407	-	-	-		14,901,407	901,407	-	10,500,000	3,500,000	-
SE Bend Regional Park Site (Rose Property)	Order of Magnitude	4,250,000	400,000	-	-	4,650,000	4,254,282	-	395,718	-	-		395,718	395,718	-	-	-	-
Total Regional / Community Wide		**19,550,000**	**4,700,000**		**2,146,910**	**27,065,000**	**8,393,042**	**14,901,407**	**1,195,718**	**438,963**	**2,135,870**		**18,671,958**	**4,671,958**	**-**	**10,500,000**	**3,500,000**	**-**
Asset Management Projects																		
Accessibility Improvements	Order of Magnitude	625,000	0	0	0	625,000	-	625,000	-	-	-		625,000	125,000	125,000	125,000	125,000	125,000
Asset Management Projects ($5,000-$50,000)	Order of Magnitude	890,000	-	-	-	890,000	-	890,000	-	-	-		890,000	250,000	250,000	160,000	130,000	100,000
Park Services Complex	Bid Award	5,078,500	4,571,500	1,500,000	-	11,150,000	10,833,729	316,271	-	-	-		316,271	316,271	-	-	-	-
Skyline Field Renovation	Bid Award	445,688	-	-	-	445,688	305,688	140,000	-	-	-		140,000	140,000	-	-	-	-
Hollinshead Park ADA & Preferred Design	Construction Documents	740,000	260,000	400,000	1,100,000	2,500,000	331,719	640,811	225,501	208,316	1,093,653	1,4	2,168,281	1,134,140	1,034,141	-	-	-
Ponderosa Park (North)	Order of Magnitude	850,000	350,000	-	-	1,200,000	-	849,600	350,400	-	-		1,200,000	-	-	80,000	220,000	900,000
Pavilion Flooring Replacement	Bidding	202,000	-	-	-	202,000	22,270	179,730	-	-	-		179,730	179,730	-	-	-	-
JSFC Outdoor Pool Cover Replacement and Renovation Project	Construction Documents	11,344,134	-	-	-	11,344,134	650,000	10,694,134	-	-	-		10,694,134	250,000	10,444,134	-	-	-
Sylvan Playground Replacement	Bid Award	600,000	-	-	-	600,000	500,000	100,000	-	-	-		100,000	100,000	-	-	-	-
Providence Park Renovation	Order of Magnitude	500,000	-	-	-	500,000	-	500,000	-	-	-		500,000	-	25,000	475,000	-	-
Larkspur Park Playground Renovation	Bidding	500,000	-	-		500,000	50,000	450,000	-	-	-		450,000	450,000	-	-	-	-
Stover Park Renovation	Order of Magnitude	1,200,000	-	-	-	1,200,000	-	1,200,000	-	-	-		1,200,000	-	100,000	300,000	800,000	-
Old Bend Gym - Wall Renovation	Bid Award	-	-	-	1,550,000	1,550,000	665,000	-	-	-	885,000	1,4	885,000	885,000	-	-	-	-
Columbia Park Playground Surfacing Replacement	Order of Magnitude	75,000	-	-	-	75,000		75,000	-	-	-		75,000	-	75,000	-	-	-
Old Bend Gym - Maintenance and Repair	Order of Magnitude	-	-	-	290,000	290,000	-	-	-	-	290,000	4	290,000	-	-	200,000	90,000	-
Larkspur Center Exterior Painting (Old Building)	Order of Magnitude	53,000	-	-	-	53,000	-	53,000	-	-	-		53,000	53,000	-	-	-	-
Boyd Acres Shop - Replace Bldg. A HVAC Package Units	Order of Magnitude	112,000	-	-	-	112,000	-	112,000	-	-	-		112,000	-	-	112,000	-	-
Larkspur Center - Replace AC #8	Order of Magnitude	55,000	-	-	-	55,000	-	55,000	-	-	-		55,000	-	-	-	-	55,000
		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-
Total Asset Management Projects		**23,270,322**	**5,181,500**	**1,900,000**	**2,940,000**	**33,291,822**	**13,358,406**	**16,880,546**	**575,901**	**208,316**	**2,268,653**		**19,933,416**	**3,883,141**	**12,053,275**	**1,452,000**	**1,365,000**	**1,180,000**
Total CIP Funding Allocations		**43,791,523**	**58,467,238**		**7,703,463**	**113,030,314**	**32,143,989**	**32,386,527**	**40,331,443**	**1,147,279**	**7,021,076**		**80,886,325**	**18,644,568**	**22,182,231**	**24,206,696**	**10,694,560**	**5,158,270**

Note: Highlighted boxes indicate new projects.

CIP Changes from Current FY26 CIP and all Scenarios			
CIP Beyond Budget - Major Changes from Current FY26 CIP	**CIP All Scenarios** - Major changes from Beyond Budget CIP	**CIP Integrated Play** – Major Changes from Beyond Budget	**CIP Transitional Plan** – Major Changes from Integrated Pathways
$14.9 million of Facility Reserve Funds added for the White Water Park Project	Most of the Neighborhood Park project, and a few trail projects slide out in timing to facilitate receiving income on SDC funds	JSFC Renovation Project gets $3 million of debt financing	JSFC Renovation Project is reduced by -$8+ million in scope. (Option 3 from January 6th agenda)
$1.67 million of Facility Reserve Funds added for the JSFC Renovation Project	Neighborhood Park Acquisition and Misc Trails funding gets reduced $4 million of SDC's over the 5 year CIP		
$800+ thousand of Rental Funds added for the Old Bend Gym Project	The Whitewater Park Project splits funding 50/50 between Facility Reserve and SDC Reimbursable funds		
-$4.8 million of Facility Reserve Funds have been saved on other project			
Park Search Area's 6, 26 and 32 were removed from the CIP due to timing with developments			
Park Search Area 41 and the UGB Expansion projects were added			
Note: A CIP was not created for "Alternative Pathways" scenario due to unknown projects			