



Budget Committee Meeting Summary

May 12, 2026

District Office Building | 799 SW Columbia | Bend, Oregon



BOARD PRESENT

Jodie Schiffman
Donna Owens
Cary Schneider
Deb Schoen
Nathan Hovekamp

BUDGET COMMITTEE PRESENT

Corey Johnson
Cara Marsh Rhodes
Joanne Mathews
Daryl Parrish

The Bend Park & Recreation District board of directors and the budget committee met with staff on May 12 to review and consider the proposed budget for Fiscal year 2026–27. A video recording is available on request.

Budget Overview

Staff presented a comprehensive overview of the proposed FY 2026–27 budget, emphasizing long-term financial sustainability, service continuity, and alignment with Board priorities. The budget reflects ongoing growth in service demands, new facilities coming online, and inflationary pressures, while remaining financially balanced through careful forecasting and use of reserves.

Key overview points included:

- **Estimated revenues:** approximately \$57.8 million.
- **Total expenditures:** approximately \$61.6 million, reflecting planned capital investments and the intentional use of reserves.
- **General Fund operating budget:** approximately \$38.7 million.
- Budget development followed district financial policies, strategic plan priorities, and state budget requirements, and is intended for Board adoption in June 2026.

Personnel, Benefits, and Staffing

Personnel costs remain the district's largest expenditure. The proposed budget includes:

- A modest staffing increase of approximately 3.59 FTE, bringing total staffing to about 305 FTE, primarily to support new facilities and increased service demands.
- A recommended 2.7% cost-of-living adjustment, along with 0–3% merit increases, consistent with historical practice.
- Health insurance increases that were significantly reduced from initial projections due to market analysis and competitive bidding.
- Funding set aside to address potential impacts of the classification and compensation study and pay equity analysis, anticipated to be completed in late June 2026.

Staff emphasized that staffing additions are targeted and strategic, focusing on maintaining service levels, improving safety, and supporting operational efficiency rather than broad expansion.

Departmental Budget Highlights

Department directors presented budget highlights, successes, challenges, and FY 2026–27 goals, including:

Administration & Human Resources

- Continued focus on Board support, training, and governance tools.
- Implementation of optimized work practices across departments.
- Transition to a new general ledger system, acknowledged as challenging but expected to improve financial reporting and transparency.
- Ongoing work toward completion and implementation of the classification and compensation study.

Community Relations, Safety, and Park Stewards

- Expansion toward a more district-centric stewardship model, including the addition of a **full-time Park Steward position**.
- Shift from daytime contracted security to district staff while retaining overnight contract services.
- Installation of publicly accessible AEDs at sports complexes.

- Early planning for federal **digital accessibility compliance**, including funding for accessible public communications and documents.
- Continued exploration of limited citation authority for Park Stewards, with emphasis on education-first enforcement and staff safety.

Planning & Development

- Progress toward land acquisition through grants, including strong positioning for a **Land and Water Conservation Fund (LWCF) grant**.
- Ongoing coordination with the City of Bend on major projects such as the Gilchrist Bridge replacement.
- Continued challenges related to property acquisition costs and external permitting timelines.
- Advancement of long-range planning efforts, including climate adaptation and river recreation updates.

Park Services

- Notable increases in utility and fuel costs, particularly related to new facilities such as the Boyd Acres campus.
- Preparation for phased relocation of staff and equipment to Boyd Acres.
- Investment in GIS field mapping technology to improve asset tracking, maintenance planning, and operational efficiency.
- Continued challenges related to vandalism and graffiti, which impact maintenance capacity though overall response hours have declined.

Recreation Services

- Capital investments in recreation facilities, including flooring and equipment upgrades.
- Program adjustments responding to slower growth in some areas while maintaining affordability.
- Updates to inclusion services, scholarship structures, and childcare programming.
- Significant planning work in advance of the opening and community rollout of the **new Art Station**.

Capital Improvement Plan

Staff reviewed the five-year Capital Improvement Plan, highlighting:

- Recently completed and ongoing projects, including neighborhood parks, trail connections, and river access improvements.
- Major future projects, such as the Juniper Swim & Fitness Center outdoor pool enclosure, Whitewater Park, and long-term recreation facility planning.
- The importance of aligning capital planning with realistic funding projections, grant availability, and anticipated slowing of system development charge (SDC) revenues.

Fund Summaries

The committee reviewed all district funds, including:

- **General Fund**
- **Rental Fund**
- **System Development Charges Fund**
- **Facility Reserve Fund**
- **Equipment Reserve Fund**
- **Debt Service Fund**

Key financial themes included:

- Strengthening reserve funds to reduce the need for future borrowing.
- Strategic interfund transfers to support facility maintenance and capital needs.
- Maintaining adopted minimum fund balance requirements to ensure fiscal stability.
- Consideration of a new **vehicle leasing program** as a way to modernize the fleet, improve safety, and smooth long-term equipment costs.

Actions Taken

The Budget Committee approved the following motions:

1. Approval of the Proposed FY 2026–27 Budget for all district funds. **Corey Johnson made a motion that the Bend Park and Recreation District Budget Committee approve the proposed budget for fiscal year 2026-27 for the General Fund, the System Development Charges Fund, the Rental Fund, the Facility Reserve Fund,**

the Equipment Reserve Fund, and the GO Bond Debt Service Fund. Joanne Mathews seconded the motion, the motion passed unanimously, 9-0.

(Schiffman, Owens, Schoen, Schneider, Hovekamp, Parrish, Mathews, Marsh-Rhodes and Johnson)

- 2. Approval of the FY 2026–27 Property Tax Levy for operating purposes. Daryl Parrish moved that the Bend Park and Recreation District Budget Committee approve ad valorem taxes for the 2026-27 fiscal year in the General Fund at the rate of \$1.461 per \$1,000 of assessed value for operating purposes. Joanne Mathews seconded the motion, the motion passed unanimously, 9-0. *(Schiffman, Owens, Schoen, Schneider, Hovekamp, Parrish, Mathews, Marsh-Rhodes and Johnson)***
- 3. Approval of the FY 2026–27 Debt Service Tax Levy for the 2013 General Obligation Bonds. Joanne Mathews moved that the Bend Park and Recreation District Budget Committee approve taxes for the 2026-27 fiscal year debt service on the 2013 General Obligation Bonds in the amount of \$2,250,706 (two million two hundred fifty thousand and seven hundred and six dollars). Cara Marsh-Rhodes seconded the motion. The motion passed unanimously, 9-0. *(Schiffman, Owens, Schoen, Schneider, Hovekamp, Parrish, Mathews, Marsh-Rhodes and Johnson)***

The approved proposed budget and tax levies will be forwarded to the Board of Directors for consideration and formal adoption in June 2026.