



Bend Metro Park & Recreation District

December 17, 2024

Board of Directors Agenda and Reports

www.bendparksandrec.org



play for life



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.

play for life

District Office

799 SW Columbia St., Bend, Oregon 97702 | www.bendparksandrec.org | (541) 389-7275



Board of Directors

December 17, 2024

District Office Building | 799 SW Columbia | Bend, Oregon



AGENDA

The board will meet at 5:30 pm with virtual links to the work session and regular meeting. The public may provide public input in-person at the meeting or via the virtual Zoom link.

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/81375434939>

Or Telephone:

253 215 8782

Webinar ID: 813 7543 4939

5:30 pm CONVENE MEETING

ROLL CALL

EMPLOYEE RECOGNITION

Matt Mercer

1. Ann Story – Retirement

VISITORS

The board welcomes input from individuals at our public meetings about district-related issues. Members of the community who wish to make public comment may attend the meeting in person or virtually. To provide a public comment in person, please fill out one of the brief cards and submit it to staff in the back of the room. To provide public comment virtually, click on the "Raise Hand" option. You will be called into the meeting in the order received. Virtual visitors should turn on their cameras and microphones. All remarks should be limited to 3 minutes or less. If there are questions, follow up will occur after the meeting. Thank you for your involvement.

WORK SESSION

1. Community Sponsored Projects Update – *Rachel Colton (20 min)*

CONSENT AGENDA

1. Minutes 12/3/2024
2. Approve Authority to Open an Investment Account
3. Approve renumbering three resolutions

BUSINESS SESSION

1. Annual Comprehensive Financial Report and Audit – *Eric Baird and Audit Firm (30 min)*
2. SDC Waiver Program – *Michelle Healy (30 min)*

EXECUTIVE DIRECTOR'S REPORT

REPORTS None

BOARD MEETINGS CALENDAR

GOOD OF THE ORDER

ADJOURN



Accessible Meeting/Alternate Format Notification

This meeting location is accessible. Sign and other language interpreter service, assistive listening devices, materials in alternate format or other accommodations are available upon advance request. Please contact the Executive Assistant no later than 24 hours in advance of the meeting at sheilar@bendparksandrec.org or 541-706-6151. Providing at least 2 business days' notice prior to the meeting will help ensure availability.

BOARD AGENDA COMMUNICATION

AGENDA DATE:	December 17, 2024
SUBJECT:	Community Sponsored Projects Update
STAFF RESOURCE:	Rachel Colton, Park Planner
PREVIOUS BOARD ACTION:	January 19, 2016 Program Creation October 16, 2016 Board Update October 17, 2017 Board Update April 19, 2022 Board Update
ACTION PROPOSED:	None
STRATEGIC PLAN:	
Priority:	Community
Goal:	Expand and leverage collaboration to increase impact
Strategy:	Strategically align with partners that enhance the district's efforts

BACKGROUND

Throughout the years, the district has partnered with individuals and groups in the community to develop projects and add amenities to our parks, trails and facilities. These projects, which are initiated, planned and implemented in partnership with community members, are known as Community Sponsored Projects (CSP). Prior to the development of the CSP program, requests for CSPs were directed to various departments. The lack of a formal process for managing CSPs created a lack of efficiency, consistency and transparency in how requests were addressed.

In response to significant community interest in CSPs, the district staff developed a process to evaluate project requests, which was vetted and supported by the board in January of 2016. Over the past eight years, implementation of this process has proven successful in adding efficiency, consistency and transparency to the evaluation process. The CSP procedures guidance document, and application form are included as attachments A and B of this memorandum, respectively.

Since the district began tracking CSP requests in March of 2015, 114 requests have been submitted (approximately 12 requests annually), some of which take a significant amount of staff time to evaluate. Of the 114 requests, 12 have resulted in projects. This includes the following completed projects:

- Hollingshead Park: Alterations to existing irrigation demonstration garden to illustrate xeriscaping opportunities. This project was completed in 2016.
- First Street Rapids Park: Kayak slalom course suspended from the bicycle/pedestrian bridge and adjacent rocks. This is an on-going activity governed by a Facilities Use Agreement (FUA) after initial approval in 2016.
- Pine Nursey Park: Expand the small dog park area. Construction was completed in 2018.

- Summit Park and Sylvan Park: Construction of a hitting wall at the tennis courts at Summit and Sylvan parks. This project was completed in 2018
- Farewell Bend Park: Kayak slalom course suspended from the bicycle/pedestrian bridge between Farewell Bend and Riverbend parks. This is an on-going activity governed by a FUA initially approved in 2019.
- Pine Nursey Park: Construction of five sand volleyball courts that were completed in summer 2020.
- Hillside Park: Restoration of undeveloped portion of the park with native vegetation. This work was completed in 2020.
- Big Sky Park: Create a cyclocross track in the northeast corner of the park. This work was completed as part of the Big Sky Bike Park Project.
- Skyline Park: Ski grooming to facilitate cross-country skiing when conditions support. This is an on-going activity governed by a FUA initially approved in 2021.
- Skyline Park: Seasonal disc golf course in the northwest portion of the park. This is an on-going activity governed by a FUA initially approved in 2021.
- Miller's Landing: New garden boxes and associated irrigation extension within the community garden. This was approved and constructed in 2023.
- Alpenglow Park: Lending Library installed at the park in 2024.

Planning staff looks forward to continued partnership with the community to bring these projects to life. We will review some of the past successful projects, as well as select projects we are currently discussing with the community at the board meeting.

BUDGETARY IMPACT

The budgetary impact of CSP projects varies depending on the type and complexity of the individual project proposed. Those impacts, along with a funding strategy, are determined at the time the projects are evaluated and approved.

STAFF RECOMMENDATION

None, information provided for discussion only.

MOTION

None, information provided for discussion only.

ATTACHMENTS

- Attachment A – CSP Procedures
- Attachment B – CSP Application



Community Sponsored Projects *Procedures*

Over the years, Bend Park and Recreation District (BPRD) has partnered with individuals and groups within our community to develop outstanding projects. Given that these projects are initiated by engaged citizens and local organizations, they are aptly named Community Sponsored Projects. Community members are critical to the success of our parks, trails and recreation programs, and the new ideas and innovations that citizens foster through Community Sponsored Projects helps BPRD address evolving community needs. Through the Community Sponsored Projects process, BPRD receives input on new project ideas, innovative ways to provide services, potential private-public partnerships, in-kind or other financial support, and education and outreach opportunities. These projects have and will continue to provide a great opportunity for BPRD to engage with our local community and improve our services.

Since this program was initiated in 2015, interest in Community Sponsored Projects has continued to grow. In response to this increased interest, BPRD has standardized the way it works with those requesting projects. Please note that the district's funding and staff availability vary from year to year, and will influence the district's ability to facilitate Community Sponsored Projects.

Please review the application and contact Rachel Colton at 541-706-6192 or via email at rachelc@bendparksandrec.org with any questions you may have.



District Office | Don Horton, Executive Director

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Application Steps

Applications for Community Sponsored Projects (CSP) are accepted year-round. The CSP process can require some or more of the following steps, depending upon the scale, complexity and breadth of impact of the proposed project.

1. Applicant contacts staff to discuss project idea and receive application materials if project is generally consistent with project criteria.
2. Applicant submits the CSP application to BPRD.
3. A BPRD staff member follows-up with the applicant about any questions, if necessary.
4. Staff screens submitted materials to determine initial feasibility of project, and whether the project is consistent with applicable criteria. If staff determines that the project is consistent with applicable criteria, then the project will advance to the next stage of evaluation to further evaluate project feasibility. Please note that not all projects will be able to proceed to the next step in the review process given constraints related to consistency with applicable criteria, project infeasibility, and staffing and budget constraints.
5. A staff visit is conducted to better understand the proposed project scope and feasibility. If the site visit is positive, the applicant is invited to submit a final draft of the application with any missing information completed and/or clarified.
6. Depending upon scale, staff recommends the project to the BPRD Board of Directors for a go/no-go decision. If the Board supports the project, staff issues a Notice of Intent to approve the project. Note that smaller projects may not require board approval.
7. In partnership with the applicant, staff writes the Project Agreement to address funding, maintenance and other relevant topics. The Project Agreement must be executed prior to project commencement.
8. The project commences! Upon project completion, the applicant and staff complete a lessons learned process to document project accomplishments and areas of improvement. This process allows staff to continually improve upon the CSP process.



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Necessary Application Information

- Applicant name and contact information
- Project name
- Project description
- Project location
- Square footage/acreage of project area
- Site plan
- Applicant's contribution to project
- Project budget
- Project funds/in-kind services and their sources
- Schedule
- Need for the project
- Explanation of why BPRD should be involved
- Explanation of who will benefit and how
- Demonstrated community support
- Contribution to long-term maintenance

Project Criteria

- Is the project consistent with the BPRD Comprehensive Plan?
- Does the project serve or encourage park use/access by underrepresented populations?
- Would approval of this project contribute to a broad and equitable distribution of park and/or trail development projects?
- Does this project include an outreach and education component that would encourage use by a diversity of user groups?
- Is the project consistent with BPRD policies?
- Does the applicant have sufficient funding and/or in-kind services to support project development?



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- Does applicant funding include funds with a limited window of availability?
 - Has the applicant demonstrated community support for the project?
 - Is the project timeline compatible with other BPRD projects?
 - Is the project location compatible with other BPRD projects?
 - Are the demands on BPRD staff within existing capacity?
 - Are land use approvals or building permits needed?
 - Will project development require additional funding from BPRD?
-

Maintenance Criteria

- Is the project compatible with existing uses and facilities?
- Does the proposed site have adequate capacity to accommodate the use without adverse effects to the environment, existing uses, facilities and adjacent properties?
- Are the project design and materials consistent with BPRD specs and standards?
- Do the design and materials meet BPRD maintenance standards?
- Will the project require additional on-going maintenance work or reduce on-going maintenance for BPRD after completion?
- Will the applicant provide long-term maintenance (e.g., park adoption, maintenance endowment)?
- Will the project require operational funds from BPRD?



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Community Sponsored Projects *Application*

Applicant Information

Please identify one person to serve as the project coordinator through the life cycle of the project and list their contact information below.

Applicant Name:

Mailing address:

Email address:

Phone number:

Date:

Project Information

Please provide as much information as possible. The more details provided, the better the chance that the project will move forward. If you do not have enough information to answer a question at this time, you will be given an opportunity to add details if the project is selected to move forward.

If you are completing this document electronically, you may add lines between questions if you require more space. If you are completing this document in hard copy, you may attach additional pages if you require more space.

Please complete this application and email it as an attachment to:

rachelc@bendparksandrec.org

Or send it to:

**Bend Park and Recreation District
ATTN: Rachel Colton, Park Planner
799 SW Columbia Street
Bend, OR 97702**



- 1. Project name:**

- 2. Please give an overview of your project, followed by a description of each project element.**

- 3. Describe the project location in as much detail as possible.**
 - a. What type of site does your project require?**

 - b. Why is the proposed site the best site for this project?**

- 4. Please list the square footage or acreage requirements of the project area.**

- 5. Please attach a site plan. (A site plan is a schematic drawing, as viewed from above, of the site and the location of key project elements).**



- 6. What are the applicant's contributions to the project? (Describe the project applicant or project team's relevant skills and availability to contribute labor, materials, funding, or other resources to the project).**

- 7. Please attach a detailed budget. (List project components and what they will cost).**

- 8. Please describe how the project will be funded and list the funding sources.**

- 9. If your project is dependent on a fundraising effort, please address the following:**
 - a. What percentage of the project will be funded as a result of fundraising?**

 - b. How much of the funds do you currently have in cash dedicated to this project?**

 - c. Describe your fundraising plan, including:**
 - i. Financial goal(s) including estimated amount from in-kind and cash:**

 - ii. Accounting mechanism. Is a 501-c-3 organization behind this effort?**



iii. Fundraising timeline, including financial goal benchmarks:

iv. Fundraising strategies:

v. Describe your group's experience in fundraising leadership and/or contracted fundraising experience.

10. Please provide the project schedule. (List key milestones and the dates you plan to reach them).

11. Please describe the community need for this project.

12. Who will benefit from the project and how? (Provide as much detail as possible about who will use or enjoy, or benefit from this project once completed).

13. Please explain why BPRD should be involved in this project. (List in detail anything you are expecting or hoping BPRD will contribute to the project).



14. Please demonstrate community support for the project. (Describe the public support you already have, and how will you continue to engage the public to show that there is community support. The bigger the project, the broader support you will need to demonstrate. Provide letters of support if available).

15. What is the applicant's long-term contribution to maintenance? (Please provide details about how the project will be maintained after completion).

Thank you for your interest in Community Sponsored Projects with the Bend Park and Recreation District!



Board of Directors

December 03, 2024

District Office Building | 799 SW Columbia | Bend, Oregon



A video of the regular board meeting can be viewed on the website:

<https://www.bendparksandrec.org/about/board-meeting-videos/>

BOARD PRESENT

- Donna Owens
- Jodie Barram
- Cary Schneider
- Nathan Hovekamp

BOARD ABSENT

- Deb Schoen

STAFF PRESENT

- Michelle Healy, Executive Director
- Matt Mercer, Director of Recreation
- Kristin Toney, Administrative Services Director
- Julie Brown, Director of Community Engagement
- Sheila Reed, Assistant to the Executive Director
- Sasha Sulia, Director of Park Services
- Kathleen Hinman, Director of Human Resources
- Brian Hudspeth, Director of Planning and Development
- Henry Stroud, Principal Planner
- Sara Anselment, Planner
- Jason Powell, Construction Manager
- Mike Duarte, Park Services Manager
- Clay Pendergrass, Landscape Crew Supervisor, Sports Fields

Legal Counsel: Paul Taylor

VISITORS

Kristin Reidelberger: Ms. Reidelberger spoke on the behalf of Landwatch, she said Central Oregon is the fastest growing region of Oregon and commended the district for playing a role in providing SDC waivers for affordable housing. She advocated that the board continue the program for 20 years and remove the cap on waivers.

WORK SESSION

1. Athletic Field Report and Maintenance Program – *Becky Rexford, Mike Duarte and Clay Pendergrass (30 min)*

Mr. Duarte and Ms. Rexford provided an overview of changes implemented since 2019, highlighting significant developments such as the opening of Pacific Crest Athletic Fields, the renovation of Big Sky Park, the construction of two turf fields at Pine Nursery by Bend FC, adjustments to the school schedule, increased utilization of non-designated athletic fields, an extended field use season, and shared field grooming practices.

Mr. Pendergrass elaborated on the shared field grooming arrangement with baseball and softball programs, explaining that the district purchased additional equipment to support these efforts. Under this arrangement,

the programs are permitted to use the fields during open time slots and groom them for subsequent use later the same day.

Ms. Rexford outlined the different types of fields available, including sports complexes, designated athletic fields, and non-designated athletic fields reserved for practice. She discussed the scheduling priorities, listing them in order of importance: the district, Bend-La Pine Schools (BLS), local non-profits, and finally, private and commercial users.

She also reviewed the guidelines for future athletic field development, which include:

- Growth in field use hours
- Growth in participation
- Number and type of unmet requests
- Needs assessment data from community surveys
- Meeting the design requirements of the community
- Opportunities for development
- Available funding

Ms. Rexford shared the following statistics:

- Field use total hours: 21,317
- Total athletes: 7,958
- Unfulfilled request: 0
- Number of organizations served: 47

She reported significant growth in field use since 2019, noting broader distribution across town and improved scheduling efficiency. While individual hours of use have decreased since COVID, peak times are nearing capacity, with the highest usage for youth practices, youth games, and adult games. September and October remain the busiest months. Most usage comes from the district (61%) and non-profits (29%), with soccer leading, followed by softball, lacrosse, and baseball. Youth account for 75% of users, and adults 25%.

Mr. Duarte highlighted 20 years of collaboration among landscaping, sports, rentals, events, and park stewardship staff, enabling efficient communication, user coordination, and maintenance. Mr. Pendergrass expanded on how this teamwork benefits operations.

Mr. Duarte reported his team, consisting of seven full-time and five seasonal staff, maintains 76 acres of field space, parks, off-leash areas, and garbage. In 2024, they added an irrigation technician and a field painting robot to enhance efficiency. Turf care includes mowing, aeration, fertilization, seeding, topdressing, and irrigation maintenance to keep fields playable.

Mr. Pendergrass detailed infield maintenance, including daily grooming, chalking, and watering. Infields are tilled twice yearly to reduce compaction. He also noted that fields are prepared for eight sports, requiring precise lining, painting, and game prep. The robot "Clifton," using GPS, has reduced labor and paint costs by 50%. Tasks that once required three staff members now need only one, allowing staff to focus on other field-related tasks.

Ms. Rexford said looking ahead, the following is planned:

- Athletic Facility Use policy update
- Bend FC to build two more fields at Pine Nursery
- Pine Nursey Phase 5 - lights and artificial turf
- Updates to Lundgren Field at Skyline Sports Complex

2. SDC Waiver Program Update – Michelle Healy (40 min)

Executive Director Healy opened the discussion with the Board regarding System Development Charge (SDC) waivers, noting that no decisions would be made at this meeting but that staff was seeking direction. She explained that the board packet included the program's history, the previously passed resolution, and a document from city staff outlining expected projects and estimated costs to the district (Attachment A to the minutes). She pointed to the resolution and identified some inconsistencies with language and city processes that have changed since it was passed. She said the resolution calls for 30 years deed restrictions and the city requires 20, she added that staff is not recommending a change to the deed restrictions. She proposed clarifying the resolution to allow staff to make decisions on waivers, provided the requests meet the resolution's requirements, eliminating the need to bring each waiver before the board.

Executive Director Healy asked the board if they would like to move forward with providing further waivers. The board agreed to continue the program, Director Hovekamp expressed concerns about subsidizing developers and suggested narrowing waivers to non-profits. He also questioned the financial implications of projects and their level of profit. Director Owens said she is interested in finding the right mix to provide waivers. She said she is concerned about the projected requests of waivers that far exceed the number of waivers the board has granted in the past. Director Schneider highlighted the importance of balancing community needs with park funding, being a good partner to the city, and exploring collaboration to offset waiver costs.

Director Barram supported renewing the program but cautioned against exceeding 75 waivers annually. She suggested waivers carry over yearly for budgeting flexibility. Director Hovekamp thanked Director Barram for her comments and caution and reminded the board that the waivers will eventually cause a negative impact on building parks.

Executive Director Healy opened the conversation to discuss the number of waivers the board would like to approve and reviewed the history of waivers that have been granted in the past, reminding the board that they have not denied any waivers or additional waivers that have been requested. Director Hovekamp suggested putting a monetary value on the waivers annually (\$1M) with small increments every year, Executive Director Healy explained that it is difficult to track in dollars and cleaner to track as units. She said allowing waivers to roll over is also easier to track and creates less of "working the system" strategies. Director Schneider commented that allowing the rollover could encourage faster building and suggested approving a total amount to be used over a timespan instead of capping each year. Director Barram suggested doing 2-year increments and rolling waivers over if any remain to help with the district budgeting and expressed that she is comfortable with 75 a year since shelters are excluded from the waiver counts. Director Hovekamp said he would like to see the decision to consider reducing the staff time involved in the waiver program.

The board gave direction for 75 waivers annually that can roll over for 4 years with a 2 year check in and to continue limiting the number of waivers (75) any one project can use.

Executive Director Healy proposed removing the term "phases" from the resolution to clarify the intent as "per project." She also suggested text changes to clarify language regarding homeless and emergency shelters by removing caps and specifying housing types. Regarding mixed-income developments, she recommended striking them from the resolution as they are unlikely to occur. She advised addressing the program's impacts on the district during the CIP discussions.

CONSENT AGENDA

1. Minutes 11/19/2024

Director Owens made a motion to approve the consent agenda. Director Schneider seconded. The motion was approved unanimously, 4-0. (Hovekamp, Schneider, Owens and Barram)

BUSINESS SESSION

1. Approve Manzanita Ridge Construction Contract – *Jason Powell*

Mr. Powell reviewed the project timeline for the Manzanita Ridge Park construction bid, stating that Mountain Sky was the winning bidder. Construction is scheduled to begin in winter 2024, with completion anticipated by fall 2025.

Director Hovekamp made a motion to authorize the executive director to award a construction contract to Mountain Sky, Inc., for construction of the Manzanita Ridge Park for a total amount of \$1,222,480, and to approve an additional 10% construction contingency of \$122,248, for a total construction budget not to exceed \$1,344,728. Director Schneider seconded. The motion was approved unanimously, 4-0. (Hovekamp, Schneider, Owens and Barram)

2. Budget Committee Applications or Appointment and Budget Calendar Review – *Sheila Reed (10 min)*

Ms. Reed explained that two seats on the budget committee have expired. She noted that it has been the board's past practice to reappoint budget committee members who wish to continue serving. She requested direction from the Board on whether to proceed with reappointments or initiate an open application process. The board indicated their preference to reappoint the current members and, if either decline, to proceed with an open application process. Ms. Reed also reviewed the calendar of key dates for the 2025-26 budget process.

Director Owens made a motion to reappoint Daryl Parrish and Abigail Schneider to another term on the Budget Committee. If either or both decline, staff will initiate the open application process to fill the vacant seat(s). Director Schneider seconded. The motion was approved unanimously, 4-0. (Hovekamp, Schneider, Owens and Barram)

EXECUTIVE DIRECTORS REPORT

Executive Director Healy spoke about the following:

- She acknowledged being remiss in mentioning one group that received an award at ORPA. The ORPA DEI Committee received the President's Award for their work over the past year. Several district staff members are part of this committee, including Bronwen Mastro, Zara Hickman, Kathya Avila Choquez, and Teresa Burnett-Dumanch.
- She said registration opens December 9-11, registrations have been going very well since the start of the registration improvement team that was created to respond to challenges. In addition, staff hosted first registration event at Larkspur tonight. This event is designed to help families facing barriers to registering.
- Staff conducted a survey on outdoor pool cover preferences, performed several reference checks on potential enclosures, and are focusing on a preferred alternative to include in the upcoming CIP discussion.
- OSU Cascades plans to request funding for a student health and recreation center, which includes remediating portions of the land for its construction. There are no changes to the proposed location within the campus, and a pool is not anticipated at this time. Progress is pending state funding approval (see attachment B to the minutes).
- The SDAO Conference will be held in Bend from February 6-9. Please inform Sheila of your availability to attend.

REPORTS

CALENDAR

GOOD FOR THE ORDER

- Director Hovekamp asked about the stop gap measures for recreational immunity. Executive Director Healy said she has heard that in the legislature is going to make these measures somewhat permanent, she said she will follow up with what she hears from ORPA on the subject.
- Director Owens commended the staff that puts the newsletters together, she said it is full of special information that made her happy.
- Director Barram said she was going to make the same remarks about the newsletter. She said after reading the newsletter, she took a virtual class that was mentioned and really enjoyed the opportunity.

ADJOURN: 8:15 pm



Prepared by,
Sheila Reed
Assistant to the Executive Director

Jodie Barram, Chair

Donna Owens, Vice-Chair

Deb Schoen

Cary Schneider

Nathan Hovekamp

Possible Changes to BPRD Park System Development Charge (SDC) Waiver Program December 3, 2024

Text below follows BPRD Resolution No. 2022-07. ~~Strikeout~~ is text proposed to be deleted, *italicized* sub-bullets are items of discussion or question, and text with yellow highlight and underline are for discussion. Sections of Resolution No. 2022-7 without suggested edits or items of discussion are omitted from this document.

Deed Restricted Affordable Housing Waivers

1. Subject to limitations below, the Parks SDCs shall be waived for Deed Restricted Affordable Housing units approved for exemptions from City transportation, water, and sewer SDCs by the City of Bend ~~Affordable Housing Advisory Committee~~ and that meet or exceed the 30-year deed restriction requirement.
 - a. *Updated language to account for new city process. City exemptions do not go to AHAC. They are administered by staff as prescribed in city code.*
 - b. *Add language to clarify that district staff administer district's waivers based on resolution criteria. This is how it already functions.*
 - c. *Any changes to deed restriction duration? Staff does not propose changing.*
2. The SDC waivers for Deed Restricted Affordable Housing authorized by this Resolution shall not exceed 75 units in any calendar year.
 - a. *Number of waivers? City has estimated 425 units over the next 3 years, see attached table of anticipated affordable housing projects. Est. cost ~\$3.3M - \$4.8M.*
 - b. *Roll over or capped by year? We have done both. Rollover requires less staff time to track.*
3. Deed Restricted Affordable Housing projects with 54 or fewer units, in all phases, may receive SDC waivers for up to 100% of the units. ~~within a single development phase.~~ Deed Restricted Affordable Housing projects with 55 or greater units, in all phases, may receive SDC waivers for up to 50% of the total units (rounded up to next full unit). ~~in a single development phase.~~ Notwithstanding anything herein to the contrary, no project may receive waivers for more than 75 units total ~~in any one development phase.~~
 - a. *As originally written, this should have said in "all development phases". Deleting the "single phase", alleviates ambiguity. Change still supports phases, and if there are more than 55 units (as defined by associated land use application), they would be eligible for up to 50% of the total.*
 - b. *Should there be a cap on the number of waivers one project can receive?*
 - c. *Clarify that all units in a development, with the exception of single-family homes, must apply for needed waivers at one time. For example, if there are not enough waivers remaining in 2025, they can't request some, and then come back in 2026 to get the rest. This is more restrictive but will help with staff time. If additional units are added later, applicant must submit land use*

- a. *As written, this rarely works and only happened once for one unit as the result of a coincidence because of cap being reached. If the board still wants it, it would be easier to allow an additional 5 for any mixed market (regardless of timing or lack of remaining waivers) with at least 5 market rate units. The original purpose of this was to support or incentivize mixed income developments.*

Miscellaneous

1. This Resolution will be effective for all purposes on January 1, 2023 and will automatically sunset, and all SDC waivers provided herein will cease to be available, after December 31, 2024.

- a. *Duration of program? City is requesting no sunset date to match their program.*

Other

1. Waivers by value, versus unit count? Staff recommends staying with unit count for ease of administration.
2. Any changes to eligibility by developer type, e.g. Housing Works as regional Housing Authority?
3. Project reductions as a result of waived SDC revenue – when the district proposes the new SDC project list this winter, the board could provide staff with direction on which project(s) to delay adding to the CIP within the overall project list duration (usually 10 years). Past policy guidance is to delay or reduce project scope to a community park or regional park project (s) rather than a neighborhood specific project.

Anticipated Affordable Housing Projects

2025				
Developer	Development	Units	Development Type	Non-profit?
Home First	Bend Atwood Apartments	98	Lease	No (B-Corp)
Habitat for Humanity	Bear Creek Village	8	Purchase	Yes
Thistle and Nest	NE Franklin (not named yet)	18	Purchase	Yes
		Subtotal	124	

2026				
Developer	Development	Units	Development Type	Non-profit?
Hayden Homes	In Obsidian Heights Subdivision	22	Purchase	No
United Housing Partners	Lamont at Easton	204	Lease	No
		Subtotal	226	

2027				
Developer	Development	Units	Development Type	Non-profit?
Habitat for Humanity	Stone Creek Commons	18	Purchase	Yes
Thistle and Nest	Unknown	57	Purchase	Yes
		Subtotal	75	

Total units 425

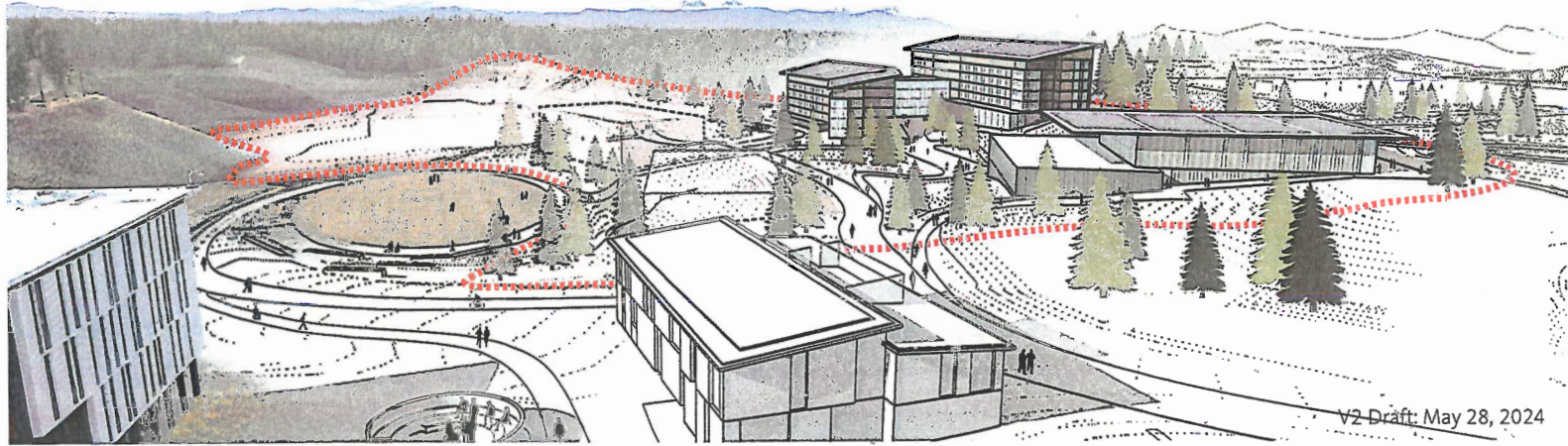
Estimated cost \$3.3M to \$4.8

Notes:

Project data and unit count supplied by City of Bend, cost estimate by BPRD. Cost estimate based on 2024/25 Park SDC rates.

Final program costs will depend upon timing, development type, duration of program and number of units built.

A Health and Recreation Center for Student Success



Join us in the effort to secure funding for the next step in OSU-Cascades' development, a health and recreation center that will help students thrive inside and outside of the classroom.

OSU-Cascades is seeking funding from the Oregon State Legislature in the 2025 session for a building and associated land remediation and infrastructure, which will provide:

- A 40,000 gross square foot building including:
 - Dedicated and private spaces for clinical health services and staff, such as a nurse, physician assistant and other clinicians, and for mental health counseling.
 - Physical recreation spaces to support a variety of activities.
 - Two multi-purpose recreation fields, with storage
- 24 acres of usable land that will support more than a decade of growth for the campus, including the Student Health and Recreation Center, a student housing project, and the next two to three academic buildings.

The only public university in Oregon without a health and recreation center, OSU-Cascades is seeking to provide students from all backgrounds – including those with physical disability or chronic illness – equitable access to optimal health and wellness.

“Physical health and wellness linked to student success.”

- INSIDE HIGHER ED, MAY 31, 2021

Studies point to the impact of physical and mental health on student success rates and degree completion. Optimum health and wellness are essential for student retention, timely academic progress and successful degree completion.

“Our options to workout or see a health specialist on campus are almost nonexistent, and very expensive or inconvenient off-campus. This is especially true for students in financial need. That’s why students voted in 2017 to contribute to a health and recreation center.”

- Whitney McFarlane, Student

COST		BUDGET	
Land remediation	\$22 million	OSU debt, grants, gifts	\$22 million
Construction and infrastructure	\$62 million	Student fee paid cash, debt	\$20 million
TOTAL COST	\$84 million	State Request	\$42 million

Join Now4 OSU-Cascades, a community advocacy group supporting Central Oregon’s growing university campus.



thebeavercaucus.org/now4osu-cascades



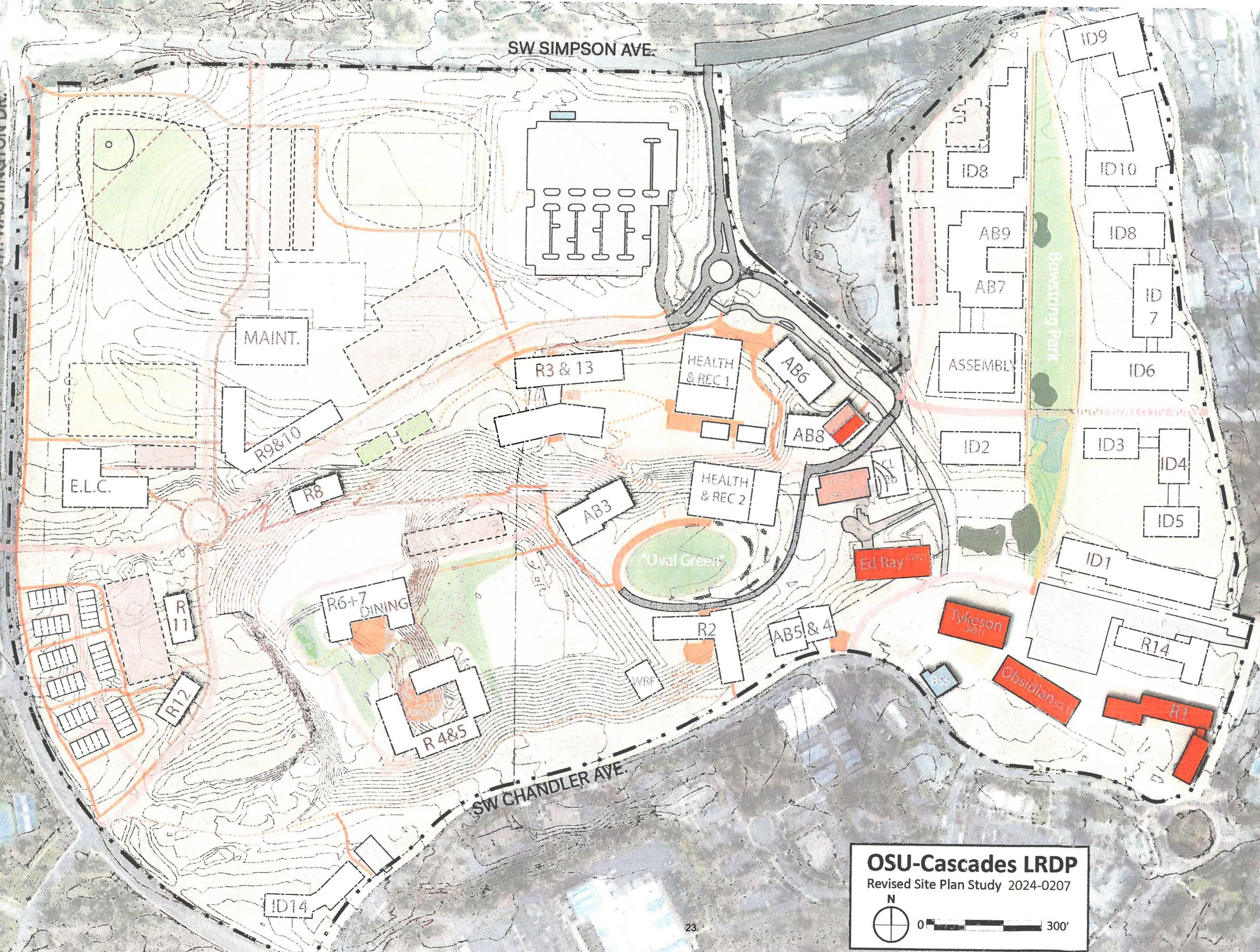
SW SIMPSON AVE.

MT. WASHINGTON DR.

SW CENTURY DR.

SW CHANDLER AVE.

Bowstring Park



OSU-Cascades LRDP
 Revised Site Plan Study 2024-0207

N

0 300'

BOARD AGENDA COMMUNICATION

AGENDA DATE:	December 17, 2024
SUBJECT:	Opening of an InraFi Cash Services (ICS) account US Bank
STAFF RESOURCE:	Kristin Toney, Administrative Services Director Eric Baird, Finance Manager Marcia Copple, Financial Accountant Michelle Healy, Executive Director
PREVIOUS BOARD ACTION:	None
ACTION PROPOSED:	Approve the opening of an InraFi Cash Services (ICS) account at US Bank
STRATEGIC PLAN:	
Priority:	Service
Goal:	Steward fiscal resources, and further environmental and social sustainability
Strategy:	Use financial modeling and other planning tools to holistically evaluate, plan and forecast necessary expenditures for system expansion, operations and maintenance

BACKGROUND

The district receives most of its property taxes in November and the first part of December. These funds are used to operate the district for the rest of the year and the start of the next fiscal year. The district currently only invests in the Local Government Investment Pool (LGIP). LGIP currently has a \$61 million investment cap. The district has been diligent in saving for the new Park Services shops facility (over 9 million), the Art Station (over \$4.5 million) and started to save for the Juniper Swim and Fitness Center pool cover project. With our savings for the large upcoming projects and receiving most of our operating cash for the next twelve months the district is already over its LGIP investment cap by \$10 million.

Using the Board adopted fiscal policy on investments we determined that the district should move about \$10 million dollars to a new investment. The instrument selected and approved by the investment committee, is an InraFi Cash Services (ICS) account. This instrument works by depositing funds into US Bank ICS and the deposit is divided into amounts under FDIC insurance maximum of \$250k and placed into deposit accounts at multiple FDIC insured banks. The potential earning is at 3.75% currently, and has a variable Interest rate the compounds monthly. This instrument is State of Oregon approved investment (ORS 295.004) and complies with adopted Board Fiscal Investment policy.

BUDGETARY IMPACT

We have already estimated in the budget investment earnings so this change follows the plan in the budget.

STAFF RECOMMENDATION

Staff recommends the board the opening of an InraFi Cash Services (ICS) account at US Bank.

MOTION

I move to approve the opening of an InraFi Cash Services (ICS) account at US Bank and authorize the Administrative Services Director to sign and execute any necessary documents to create and manage the account on behalf of the district.

BOARD AGENDA COMMUNICATION

AGENDA DATE:	December 17, 2024
SUBJECT:	Correct Clerical Error: Renumber Resolutions
STAFF RESOURCE:	Sheila Reed, Assistant to the Executive Director
PREVIOUS BOARD ACTION:	November 19, 2024: Approved resolutions 2024-08, 2024-09 and 2024-10
ACTION PROPOSED:	Approve changing three resolution numbers

BACKGROUND

On November 19, 2024 the board approved three resolutions numbered 2024-08, 2024-09 and 2024-10. The resolutions should have been numbered 2024-09, 2024-10 and 2024-11 for proper sequencing. Staff discovered the error and is asking the board to approve the correction of the clerical error.

BUDGETARY IMPACT

None

STAFF RECOMMENDATION

Staff recommends approving the renumbering of the resolutions to be consistent with the proper sequencing.

MOTION

I move to approve renumbering resolutions 2024-08 to 2024-09, 2024-09 to 2024-10 and 2024-10 to 2024-11.

ATTACHMENT

None

BOARD AGENDA COMMUNICATION

AGENDA DATE:	December 17, 2024
SUBJECT:	Fiscal Year (FY) 2024 Annual Comprehensive Financial Report (ACFR)
STAFF RESOURCE:	Eric Baird, Finance Manager Kristin Toney, Administrative Services Director
GUEST PRESENTER:	Cyrus Ward, CPA, MBA Jessica Luther-Haynes, CPA, CFE Andy Maffia, CPA
PREVIOUS BOARD ACTION:	None
ACTION PROPOSED:	Accept FY 2024 ACFR
STRATEGIC PLAN:	
Priority:	Service
Goal:	Steward fiscal resources, and further environmental and social sustainability

BACKGROUND

Oregon Revised Statute 297.405 – 297.555, the Oregon Municipal Audit Law, requires an annual financial report audit of all municipal corporations. The Secretary of State, Audits Division, in cooperation with the Board of Accountancy, and in consultation with the Oregon Society of Certified Public Accountants (CPAs), prescribes the minimum standards for the presentation of the report and the conduct of the audits.

The Annual Comprehensive Financial Report (ACFR) of Bend Park and Recreation District for the fiscal year ending June 30, 2024 is hereby submitted to the Board, (Attachment A). Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the district. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds of the district. All disclosures necessary to enable the reader to gain an understanding of the district's financial activities have been included.

The annual report is required to be independently audited by CPAs licensed by the Oregon State Board of Accountancy to perform audits of municipal corporations. The annual audit process contributes to the integrity of Oregon local governments by requiring an independent review of fiscal affairs and assuring that local taxpayers are provided a reliable and complete financial report that can be used to evaluate their local governments' performance. The district has received an unmodified or “clean” audit opinion for fiscal year 2024 (and for all years prior since the district’s first audit for fiscal year 1976-77). The auditor will be presenting information on the audit of the ACFR to the Board of Directors during the business session. See the Auditor’s letter to the Board attached (Attachment B).

The ACFR is presented in four sections:

- **The Introduction section** includes this letter of transmittal, and the district’s organization chart, and certificate of achievement.
- **The Financial section** includes:
 - The report of the independent auditors
 - Management’s Discussion and Analysis (MD&A)
 - The basic financial statements, including the government wide financial statements comprised of the Statement of Net Position and the Statement of Activities and the accompanying notes to the financial statements
 - Required supplementary information other than the MD&A is also included in the financial section
- **The Statistical section** includes selected financial and demographic information, on a multi-year basis.
- **The Audit Comments and Disclosures section** includes:
 - Independent auditors’ report required by Oregon state regulations

The transmittal letter read along with the MD&A, gives a good overview of the financial statements and the financial performance of the district for fiscal year 2024.

The Government Finance Officers Association awarded the district with a Certificate of Achievement for Excellence in Financial Reporting for its ACFR for the fiscal year ended June 30, 2024. In order to receive the award, the district must publish an easily readable and efficiently organized ACFR with contents that conform to program standards. We will submit this ACFR for the award as well and believe it meets the program standards.

BUDGETARY IMPACT

This was the first year of our professional services agreement for auditing services with Aldrich CPAS + Advisors LLP. The original agreement term is for three fiscal years, with the option to audit an additional two fiscal years. The amount for auditing services for the original term three fiscal years is \$136,005 including \$43,170 for fiscal year 2024 audit services. This fee is budgeted in the General Fund.

A clean unmodified audit opinion on the district’s financial statements is viewed favorably by investment analysts and strengthens the district’s ability to issue bonds or other debt at a lower interest cost.

STAFF RECOMMENDATION

Staff recommends the board receive the auditor’s presentation of the audited Annual Comprehensive Financial Report for the district for the fiscal year 2024 and make a motion to officially accept the report.

MOTION

I make a motion to accept the Bend Park and Recreation District’s audited Annual Comprehensive Financial Report for the fiscal year 2024.

ATTACHMENT

Attachment A: 6-30-24 Bend Metro Report to the Board

Attachment B: FY 2024 Annual Comprehensive Financial Report

(available for download at: <https://www.bendparksandrec.org/about/finance/>)

Bend Metro Park and Recreation District

REPORT TO THE BOARD OF DIRECTORS

Year Ended June 30, 2024



BEND METRO PARK AND RECREATION DISTRICT
Report to the Board of Directors
Year Ended June 30, 2024

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To assist you in your responsibilities as a member of the Board of Directors, this section summarizes the most significant conclusions reached and issues addressed during our audit of Bend Metro Park and Recreation District for the year ended June 30, 2024.

SIGNIFICANT CONCLUSIONS AND ISSUES

We have completed our audit and issued our report dated December 11, 2024. Based on our work performed:

- Our audit scope was in accordance with the terms communicated in our July 10, 2024, engagement letter.
- We rendered an unmodified opinion on the June 30, 2024, financial statements.
- We performed tests of compliance with the Minimum Standards for Audits of Oregon Municipal Corporations and one instance of noncompliance was reported:
 - The financial summary portion of the LB-1 and approved budget for the year 2024-25 did not agree for the historical presentation of the fiscal year activity for the year ended 2022-23 as stipulated by Oregon Revised Statutes 294.438.
- We identified no material weaknesses or significant deficiencies as defined by generally accepted auditing standards.
- Audit areas designated as greater than normal risk have been addressed and resolved to our satisfaction, in the context of the overall fairness of the presentation of the financial statements.
- We received the full cooperation of management and staff throughout the organization and were kept informed as to developments and plans affecting our audit scope.
- No restrictions were placed on the scope of our work.

The following report includes additional information and communications for the benefit of those charged with governance, as required by professional standards.

To the Board of Directors
Bend Metro Park and Recreation District
Bend, Oregon

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Bend Metro Park and Recreation District (the District), for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 15, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. The Board adopted Governmental Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections* in fiscal year 2024. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

Management's estimate of the net pension liability and related deferred outflows and deferred inflows related to the District's participation in the Oregon Public Employees Retirement System is based on an actuarial valuation prepared by Milliman as of December 31, 2021 rolled forward to measurement date June 30, 2023. We evaluated the key factors and assumptions used to develop the net pension liability and related deferred outflows and deferred inflows in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net OPEB asset and related deferred outflows and deferred inflows related to the District's participation in the Oregon Public Employees Retirement System is based on an actuarial valuation prepared by Milliman as of December 31, 2021 rolled forward to measurement date June 30, 2023. We evaluated the key factors and assumptions used to develop the net OPEB asset and related deferred outflows and deferred inflows in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the OPEB liability and related deferred outflows and deferred inflows related to the District's implicit rate subsidy plan is based on an actuarial valuation prepared by Milliman as of July 1, 2022, and rolled forward to June 30, 2023. We evaluated the key factors and assumptions used to develop the OPEB liability and related deferred outflows and deferred inflows in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of depreciation expense is based on the District's estimated useful lives of capital assets. We evaluated the key factors and assumptions used to estimate depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the allowance for doubtful accounts related to the District's receivables is determined by the District based on historical data and projected collections. We evaluated the key factors and assumptions used to develop the allowance for doubtful accounts in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of Cash, Cash Equivalents and Investments in Note 2 to the basic financial statements.

The disclosure of the pension plans in Note 12 to the financial statements. This disclosure is based on audited information provided by the Oregon Public Employees Retirement System and includes actuarial assumptions and calculations.

The disclosure of the Other Postemployment Benefit Plans in Note 13 to the financial statements. This disclosure is based on audited information provided by the Oregon Public Employees Retirement System and includes actuarial assumptions and calculations.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 11, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis, schedule of the proportionate share of the net pension liability, schedule of contributions, schedule of proportionate share of the net OPEB liability (asset) – RHIA, schedule of contributions – RHIA, schedule of changes in total OPEB liability and related ratios, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We subjected the General and Major Special Revenue Fund budgetary comparison schedules, as listed in the table of contents under required supplementary information, to auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We were engaged to report on the combining statements, individual fund schedules, and other financial schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory and statistical sections, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the Board of Directors and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Aldrich CPAs + Advisors LLP

Salem, Oregon
December 11, 2024

Account	Description	Debit	Credit
Proposed Journal Entries JE # 9001			
Passed entry to correct unavailable revenue from federal government which was not received within 60 days of 6/30/2023. Revenue should not have been recorded in FY23, but rather in FY24 as it was received within 60 days of 6/30/2024.			
09-01-3010	Beginning Fund Balance	812,938.33	
09-01-3071	Intergovt Other Federal		812,938.33
Total		812,938.33	812,938.33
Proposed Journal Entries JE # 9002			
To record unavailable revenues for receivables not collected within the 60-day window of year end for modified accrual basis of accounting.			
02-01-3070	Donations	24,650.00	
20-30-3073	Intergovt Other	28,458.55	
20-37-3575	Donations	51,065.80	
02-00-2115	Deferred Revenue		24,650.00
20-00-2115	Unearned Revenue-Registrations		79,524.35
Total		104,174.35	104,174.35

The District's statement of net position as compared to the prior year is as follows:

Statement of Net Position				
	June 30, 2024	June 30, 2023	\$ Increase (Decrease)	% Increase (Decrease)
Current and other assets	\$ 61,797,232	\$ 58,337,808	\$ 3,459,424	5.93%
Capital assets	172,983,332	161,468,304	11,515,028	7.13%
Total assets	234,780,564	219,806,112	14,974,452	6.81%
Deferred outflows of resources	6,226,477	4,962,717	1,263,760	25.47%
Long-term liabilities	29,719,382	28,129,935	1,589,447	5.65%
Other liabilities	8,417,804	8,439,466	(21,662)	-0.26%
Total liabilities	38,137,186	36,569,401	1,567,785	4.29%
Deferred inflows of resources	1,345,992	3,288,083	(1,942,091)	-59.06%
Net position:				
Net investment in capital assets	153,282,903	139,169,739	14,113,164	10.14%
Restricted	22,803,872	20,387,447	2,416,425	11.85%
Unrestricted	25,437,088	25,354,159	82,929	0.33%
Total net position	\$ 201,523,863	\$ 184,911,345	\$ 16,612,518	8.98%

In comparing the current year to prior year assets, deferred outflows of resources, liabilities, deferred inflows of resources and net position, certain items of note are:

- Current and other assets increased \$3.5M primarily due to an increase in cash and investments of \$1.6M and system development fees receivable of \$1M.
- Capital assets increased \$11.5M due primarily to purchases of land of \$13.9M for the Coulter Property, Fieldstone Park, Discovery West Phase 5, and Rose Property offset by depreciation.
- Long-term liabilities increased \$1.6M primarily due to an increase in net pension liability of \$3.8M offset by payments to general obligation bonds of \$1.4M and payments to direct borrowing loan of \$482K.
- Net position increased \$16.6M primarily due to the increase in net investment in capital assets.

The District's statement of activities as compared to the prior year is as follows:

Statement of Activities				
	June 30, 2024	June 30, 2023	\$ Increase (Decrease)	% Increase (Decrease)
Revenues				
Program revenues	\$ 27,997,640	\$ 24,183,022	\$ 3,814,618	15.77%
General revenues	28,137,542	25,745,830	2,391,712	9.29%
Total revenues	<u>56,135,182</u>	<u>49,928,852</u>	<u>6,206,330</u>	<u>12.43%</u>
Expenses	<u>39,522,664</u>	<u>36,107,501</u>	<u>3,415,163</u>	<u>9.46%</u>
Change in net position	16,612,518	13,821,351	2,791,167	20.19%
Net position, beginning	184,911,345	171,089,994	13,821,351	8.08%
Net position, ending	<u>\$ 201,523,863</u>	<u>\$ 184,911,345</u>	<u>\$ 16,612,518</u>	<u>8.98%</u>

In comparing the current year to prior year revenues, expenses and overall change in net position, certain items of note are:

- Program revenues increased \$3.8M due primarily to increases of charges for service in recreation services as well as increases in planning and design capital grants and contributions.
- General revenues increased \$2.4M due to increases in property tax revenues and interest earnings.
- Expenses increased \$3.4M due primarily to the filling of vacant positions at the District, cost of living adjustments for personnel and overall inflation.
- Overall, the change in net position of \$16.6M was consistent with the prior year change of \$13.8M.

The District’s main operating fund is the General Fund. Its actual results for the year ended June 30, 2024 as compared to budget are as follows:

General Fund Budget to Actual				
	Actual	Budget	\$ Variance	% Variance
Revenues				
Taxes	\$ 22,913,508	\$ 22,626,576	\$ 286,932	1.27%
Other	13,116,094	13,115,100	994	0.01%
Total revenues	<u>36,029,602</u>	<u>35,741,676</u>	<u>287,926</u>	<u>0.81%</u>
Expenditures				
Director's office and administrative services	3,964,439	4,386,806	422,367	9.63%
Community relations	961,576	1,096,848	135,272	12.33%
Planning and design	1,671,922	1,897,032	225,110	11.87%
Park services	8,591,713	9,286,797	695,084	7.48%
Recreation services	15,011,504	16,956,488	1,944,984	11.47%
Debt service	507,150	507,150	-	0.00%
Contingency	-	5,550,982	5,550,982	100.00%
Total expenditures	<u>30,708,304</u>	<u>39,682,103</u>	<u>8,973,799</u>	<u>22.61%</u>
Revenues over (under) expenditures	5,321,298	(3,940,427)	9,261,725	235.04%
Other financing sources (uses)	(5,446,449)	(5,135,000)	(311,449)	-6.07%
Net change in fund balance	<u>\$ (125,151)</u>	<u>\$ (9,075,427)</u>	<u>\$ 8,950,276</u>	<u>98.62%</u>

As shown above, key variances in revenues and expenditures in the General Fund were as follows:

- Actual revenues exceeded budgeted revenues by \$288K. The variance was primarily a result of property taxes, intergovernmental revenues, and interest earnings exceeding budget while charges for services were less than budget.
- Actual expenditures were less than budgeted expenditures by \$9M. Overall, each department within the General Fund expended less than was budgeted.
- Overall, revenues exceeded expenditures by \$5.3M in FY24.
- The net change in fund balance for the General Fund in FY24 was \$(125K).



December 11, 2024

Aldrich CPAs + Advisors LLP
680 Hawthorne Ave SE, #140
Salem, OR 97301

This representation letter is provided in connection with your audit of the financial statements of Bend Metro Park and Recreation District, which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 10, 2024, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.

play for life

District Office

799 S.W. Columbia St., Bend, Oregon 97709 | bendparksandrec.org | 541-389-7275

- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
- 9) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 10) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the District Council or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 11) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- 12) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 13) We have no knowledge of any fraud or suspected fraud that affects the District and involves—
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 14) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
- 15) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 16) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 17) We have disclosed to you the names of the District's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

- 18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 19) We have a process to track the status of audit findings and recommendations.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 21) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 22) The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.

- 23) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 24) We have appropriately identified, recorded, and disclosed all leases in accordance with [GASBS No. 87](#) .
- 25) We have appropriately identified, recorded, and disclosed subscription-based information technology arrangements in accordance with [GASBS No. 96](#) .
- 26) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 27) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 28) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 29) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 30) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 31) The financial statements include all fiduciary activities required by [GASBS No. 84](#) , as amended.
- 32) The financial statements properly classify all funds and activities in accordance with [GASBS No. 34](#) , as amended.
- 33) All funds that meet the quantitative criteria in [GASBS Nos. 34](#) and [37](#) for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 34) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 35) Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.
- 36) Provisions for uncollectible receivables have been properly identified and recorded.
- 37) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 38) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 39) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 40) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.
- 41) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 42) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 43) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

- 44) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 45) With respect to the combining financial statements, individual fund schedules, and other financial schedules identified in the table of contents as supplementary information (collectively "supplementary information"):
- a) We acknowledge our responsibility for presenting the supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 46) With respect to the statistical and introductory sections (other information):
- a) We acknowledge that we have informed you of all documents that may comprise other information we expect to issue. The financial statements and other information you obtained prior to the auditor's report date are consistent with one another, and the other information does not contain any material misstatements.
 - b) With regard to the other information that will be included in the annual report that has not been obtained by you prior to the auditor's report date, we intend to prepare and issue the other information, as well as communicate the expected timing of issuance, and provide you with the final version of the document(s) when available and prior to the issuance of the annual report.




Signature

Finance Manager

Title

12/11/2024

Date



Signature

Administrative Services Director

Title

12/11/2024

Date

BOARD AGENDA COMMUNICATION

AGENDA DATE:	December 17, 2024
SUBJECT:	Adopt Resolution No. 2024-12 Extending the Availability of System Development Charge (SDC) Waivers for Deed-Restricted Affordable housing and Certain Short-term, Temporary Housing
STAFF RESOURCE:	Michelle Healy, Executive Director Sara Anselment, Planner
PREVIOUS BOARD ACTION:	November 19, 2024 Adopted Resolution No. 2024-09, October 18, 2022 Adopted Resolution No. 2022-07, January 5, 2021 Adopted Resolution No. 2021-01 June 4, 2019 - Adopted Ordinance 12: System Development Charges, and accompanying Resolutions No. 421, 422, 423, 424, and 425.
ACTION PROPOSED:	Adopt Resolution No. 2024-12
STRATEGIC PLAN:	
Priority:	Service
Goal:	Steward fiscal resources, and further environmental and social sustainability.
Strategy:	Use financial modeling and other planning tools to holistically evaluate, plan and forecast necessary expenditures for system expansion, operations and maintenance.

BACKGROUND

The Bend Park and Recreation District began providing System Development Charge (SDC) waivers to support affordable housing projects in 2019. These waivers are intended to help reduce costs for developers creating deed-restricted, affordable housing, which aligns with broader community goals to increase housing availability for lower-income residents. The district's current SDC waiver program expires on December 31, 2024.

On December 3, 2024, the board discussed the option to renew the waiver program and specific details of what might be included in a new program. Attachment A to this board report is Resolution No. 2024-12, which defines the terms for a new waiver program starting January 1, 2025. The program includes the following terms:

- ✓ Total of 300 waivers over four years, divided and managed in two-year periods of 150 units each.
- ✓ Unused waivers not used in the first two years will roll over to the second two-year period.
- ✓ 80% AMI or lower for units to be purchased.

- ✓ 60% AMI or lower for units to be leased.
- ✓ 30-year minimum deed restriction.
- ✓ Must be exempted from City SDCs.
- ✓ BPRD staff administers program.
- ✓ Individual projects with 40 or fewer units may receive SDC waivers for up to 100% of the units in all phases. Projects with 41 or greater units, may receive SDC waivers for up to 50% of the total units (rounded up to next full unit). No single project shall receive more than 75 total waivers for all phases.
- ✓ No waiver cap on emergency or short-term shelters, such as homeless or domestic violence shelters, but they must be provided by non-profit or government entity at no cost to residents, and are subject to deed restriction requirements.
- ✓ SDC exemption outright for homeless that are provided via tents, in vehicles, or in structures not built on foundations.
- ✓ Program begins January 1, 2025 and sunsets December 31, 2028.

BUDGETARY IMPACT

SDCs are the main source of funding for the development of parks, trails and recreation facilities to serve growth. They support the district’s goals of maintaining the same level of parks, trails and recreation facilities as the district’s population increases. The SDC methodology establishes the park SDC fees, which influence future revenues for SDC eligible projects in the district’s adopted Capital Improvement Plan.

The total cost of the park SDC waiver program from July 1, 2019 through December 31, 2024 is \$4,362,666. The cost for the 300 additional waivers proposed in Resolution No. 2024 – 12 is roughly estimated to be between \$2.3 and \$3.4 million depending upon the number, size and type of affordable housing or shelter development that occurs, and the SDC rates in place at the time of the project development.

The reduction in park SDC revenue and the impacts to associated projects for the additional 300 waivers can be addressed during the preparation of the 10-year SDC project list and potentially during the preparation of the next five-year capital improvement plan, likely through adjustments to the timing or scope of planned park and trail projects. Staff will also factor the impacts into the annual five-year financial forecast for the SDC fund.

STAFF RECOMMENDATION

Staff recommends approval of Resolution No. 2024 – 12.

MOTION

I move to adopt Resolution No. 2024-12 extending the availability of System Development Charge waivers for deed-restricted affordable housing and certain short-term, temporary housing.

ATTACHMENTS

Attachment A: Resolution No. 2024 – 12

BEND PARK & RECREATION DISTRICT RESOLUTION NO. 2024-12**A RESOLUTION EXTENDING THE AVAILABILITY OF SDC WAIVERS FOR DEED-RESTRICTED AFFORDABLE HOUSING AND CERTAIN SHORT-TERM, TEMPORARY HOUSING**

WHEREAS, as allowed by District Ordinance No. 12, the District has made waivers from Parks System Development Charges (“SDCs”) available to developers of qualified deed-restricted affordable housing projects since 2019; and

WHEREAS, Bend continues to exhibit a shortage of: (1) Deed Restricted Affordable Housing, and (2) short-term, temporary housing to meet emergency or other immediate housing needs such as shelters for houseless persons or victims of domestic violence; and

WHEREAS, the Board desires to approve an extension of the program granting waivers from Parks SDCs for affordable housing of the kind described in this Resolution.

NOW, THEREFORE, the Board of Directors hereby resolves as follows:

Deed Restricted Affordable Housing Waivers

1. Subject to the limitations below, Parks SDCs shall be waived for Deed Restricted Affordable Housing units approved by the City of Bend for exemptions from the City’s transportation, water, and sewer SDCs, and that meet all other requirements of Ordinance No. 12 and this Resolution.
2. The total number of SDC waivers for Deed Restricted Affordable Housing units authorized by this Resolution shall not exceed 300 units, of which no more than 150 units shall be approved in any two-calendar-year period; provided, however, unused SDC waivers authorized by this Resolution for the first two-year period may be carried forward and made available for projects during the second two-year period.
3. Projects with 40 or fewer Deed Restricted Affordable Housing units, in all development phases, may receive SDC waivers for up to 100% of the units. Projects with 41 or more Deed Restricted Affordable Housing units may receive SDC waivers for up to 50% of the total Deed Restricted Affordable Housing units (rounded up to next full unit), in all development phases. Notwithstanding the foregoing, no project may receive SDC waivers for more than 75 total Deed Restricted Affordable Housing units, in all development phases.

Houselessness/Emergency Shelter

1. Parks SDCs shall be waived for short-term, temporary housing projects approved for exemptions from City transportation, water, and sewer SDCs by the City of Bend, and that meet or exceed the 30-year deed restriction requirement.
2. In addition to City of Bend exemption approval, qualifying short-term, temporary housing units must be owned and operated by a government agency or 501(c)(3) charitable organization, and must be available at no cost to persons in need of short-term, temporary housing.
3. The limitation on the number of waivers that may be approved for Deed Restricted Affordable Housing units shall not apply to waivers for eligible short-term, temporary housing units. Projects in which structures without permanent foundations such as safe parking areas, tent camps, and similar projects for sheltering houseless persons, are not subject to SDCs and shall not require waivers.

Miscellaneous

1. This Resolution will be effective for all purposes on January 1, 2025, and will automatically sunset, and any remaining SDC waivers authorized by this Resolution will cease to be available, after December 31, 2028.
2. District staff shall administer all aspects of the SDC waiver program including, without limitation, all eligibility determinations.
3. Capitalized terms used, but not defined, in this Resolution shall have the meanings given such terms in Ordinance No. 12.
4. All pronouns contained in this Resolution, and any variations thereof, will be deemed to refer to the masculine, feminine, or neutral, singular, or plural, as the context may require. The singular includes the plural, and the plural includes the singular. The word “or” is not exclusive. The words “include,” “includes,” and “including” are not limiting. The provisions of this Resolution are severable. If any section, subsection, sentence, clause, or portion of this Resolution is for any reason held invalid, unenforceable, or unconstitutional, such invalid, unenforceable, or unconstitutional section, subsection, sentence, clause, or portion will (a) yield to a construction permitting enforcement to the maximum extent permitted by applicable law, and (b) not affect the validity, enforceability, or constitutionality of the remaining portion of this Resolution. This Resolution may be corrected by resolution of the Board to cure editorial or clerical errors.

ADOPTED by the Board of Directors of the District on this ____ day of _____, 2024.

Jodie Barram, Board Chair

Attest:

Michelle Healy, Executive Director

**Board Calendar
2025**

**This working calendar of goals/projects is intended as a guide for the board and subject to change.*

JANUARY 7

EXECUTIVE SESSION: Land

WORK SESSION

- Bend Park and Recreation Foundation Overview – *Kim Johnson, Jane Dunham and Julie Brown – (20 min)*
- Consider proposed Lease Amendment with Boys and Girls Club – *Kristin Toney (30 min) tentative*

CONSENT

- Approve Lease Amendment with Boys and Girls Club

BUSINESS SESSION

JANUARY 21

STAFF INTRODUCTIONS

- Chance Becker
- Chris Payne

WORK SESSION

- UDWC Fish Passage – *Kris Knight (15 min)*
- SDC Project List and Ordinance update- *Kristin Toney and Deb Galardi (45 min)*
- Park Rules Update – *Julie Brown, Joel Lee and Paul Taylor (30 min)*

BUSINESS SESSION

JANUARY 31

BOARD WORKSHOP 9am – 3pm

FEBRUARY 4

WORK SESSION

- Snow Removal Update – *Mike Duarte and Sasha Sulia (15 min)*
- Board Stipends – *Sheila Reed (30 min)*

BUSINESS SESSION

REPORTS

- 2nd Quarter Admin Report

FEBRUARY 7-9 – SDAO Conference

FEBRUARY 18

WORK SESSION

BUSINESS SESSION

- Resolution No. XX - Update SDC project list – *Kristin Toney and Deb Galardi (15min)*
- Public Hearing and First Reading of SDC Ordinance- *Kristin Toney and Deb Galardi (15min)*

Future Topics

Website Update/Data Sharing – *Julie Brown*

IGA with NUID for canal trail – *Henry Stroud*

Approve SE Neighborhood Park Purchase and Sale Agreement – *Henry Stroud (20 min)*

Approve Park Purchase and Sale Agreements – *Brian Hudspeth (15 min)*

DEI Update – *Bronwen Mastro*

First Reading Park Rules and Regulation Ordinance – *TBD 30 min*

Second reading of Park Rules –

Placer AI presentation – *Henry Stroud*

Sports and Field Use Policy – *Matt Mercer and Becky Rexford*

Fees and Charges Policy Update – *Matt Mercer*

Employee Engagement Survey Results – *Sheila Reed (30 min)*

Riverfront Street Update – *Henry Stroud (20 min)*

CAPRA Update – *Michael Egging (20 min)*

Deschutes River Trail Connection – *Henry Stroud (30 min)*