



BOARD OF DIRECTORS MEETING AGENDA

611 E. Cascade Ave. - PO Box 2215 - Sisters, OR 97759 | ph: 541-549-2091 | sistersrecreation.com

October 13, 2026- 4-7 p.m.

Members of the public may attend in person or virtually by following this link:

<https://teams.microsoft.com/meet/217296361208282?p=6ERZBAatkQluO0sGx7>

1. Welcome visitors – Bob Keefer, board president.....5 min.
 - a. Public comment period (read any public comments submitted via email or mail)
2. Receive presentation on draft FY26 audited financials- Joel Samuel, Pauly, Rogers & CO PC.....20 min.
3. Review and consider approval of consent calendar – Jennifer Holland, executive director.....5 min.
 - a. September 8, 2026, board business meeting
4. August financials review and acceptance- Jennifer Holland, executive director10 min.
5. Consider motion to approve Resolution 2027-02 Adopting the Board Duties and Responsibilities Policy Manual - Jennifer Holland, executive director10 min.
6. Proposed changes to district retirement plan- Jennifer Jorgensen, Corebridge Financial.....30 min.
7. Master Plan Update- Cameron McCarthy Project Team.....30 min.
8. Recreation, Care, and Events Department update/overview- Jennifer Holland, executive director and Jared Lustig, deputy director.....30 min.
9. Executive Session: In accordance with ORS 192.660(2)(i) the board will meet to review and evaluate the employment-related performance of the chief executive officer.
10. Executive director’s report -attached
11. Board member updates
12. Board president updates
13. Other business
14. Adjourn meeting

Upcoming meetings/important dates:

October 24, 2026	Happy Girls Run
October 31, 2026	Trunk-or-Treat
November 10, 2026	Board Business Meeting
November 28, 2026	Holiday Palooza



COVER MEMO

611 E. Cascade Ave.- PO Box 2215 - Sisters, OR 97759 | ph: 541-549-2091 | sistersrecreation.com

Meeting date: October 13, 2026

Subject: FY26 audit review

Presenter: Joel Samuel, Pauly, Rogers & CO PC.

Board action: Receive presentation on draft FY26 audited financials

Issue: The board is responsible for the fiscal management of the district. Annually, the district is audited by a third party and presents the final audit to the board of directors for acceptance.

Background: Pauly, Rogers & CO PC. presented the draft audit report to the district which was reviewed by staff and the Financial Oversight Committee (FOC), Peggy Tehan and Bob Keefer. After this review, the FOC requested the auditor make some corrections in the draft summary.

The goal of an audit is to ensure that an organization's financials are free from material misstatements and that the district complies with Oregon Revised Statutes (ORS) and the Governmental Accounting Standards Board (GASB).

We are coming to the final steps of the audit process and the audit is currently under review by the compliance department in the auditing firm. The board will receive a presentation on the draft financials and will consider acceptance on the final financials in November.

Attachments:

- SPRD FY26 Draft Audited Financials

**SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON**

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2026



**12700 SW 72nd Ave.
Tigard, OR 97223**

SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2026

SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

2025-26 FINANCIAL REPORT

Bob Keefer, President	June 30, 2029
Heath Foott, Vice President	June 30, 2027
Katie Bunce, Secretary	June 30, 2029
Peggy Tehan, Treasurer	June 30, 2027
Julia Sarver, Board Member	June 30, 2029

Board members receive mail at the District address listed below

ADMINISTRATION

Jennifer Holland – Executive Director (Registered Agent)
PO BOX 2215
Sisters, Oregon 97759

**SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON**

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SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

**Sisters Park & Recreation District
Management's Discussion and Analysis
For the Year Ended June 30, 2026**

As management of Sisters Park & Recreation District, we offer readers of the district's financial statements this narrative overview and analysis of the financial activities of the district for the fiscal year ended June 30, 2026. This analysis focuses on current year activities and should be read in conjunction with the financial statements that follow.

Financial Highlights

- The assets of the district exceed its liabilities on June 30, 2026, by \$2,917,526 compared to \$2,047,149 in the prior fiscal year, increasing our net position by \$870,377.
- As of June 30, 2026, the district's General Fund reported an ending fund balance of \$579,903 as compared to \$808,997 in the prior fiscal year, an decrease of \$229,094.
- The district closed the Special Revenue Fund in FY25 with the dissolution of all district committees.

Overall, the district was able to decrease its ending fund balance in the general fund.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the district's basic financial statements. These basic financial statements comprise three components:

- Government-wide financial statements
- Fund financial statements
- Notes to the financial statements. This report also contains required and other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the district's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the district's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the district is improving or deteriorating.

The Statement of Activities presents information showing how the district's net position changed during the period ending June 30, 2026. Changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of the related cash or other financial assets, flows. Thus, revenues and expenses are reported in this statement for some items, for example, property taxes and accrued vacation that will result in cash flows in future fiscal periods.

Each of these government-wide financial statements, Statement of Net Position and Statement of Activities, show the functions of the district that are supported primarily by taxes and program revenues (governmental activities).

The government-wide financial statements can be found on pages 4 and 5 of this report.

**Sisters Park & Recreation District
Management's Discussion and Analysis
For the Year Ended June 30, 2026**

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The district, like other state and local government entities, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The district funds are classified as governmental funds.

Governmental funds are used to account for essentially the same functions as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. A reconciliation from the Governmental Funds Balance Sheet to the Government-wide Statement of Net Position and reconciliation from the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Government-wide Statement of Activities have been included in this report.

The district reported activity in three governmental funds during the year ended June 30, 2025. Information is presented separately in the governmental funds Balance Sheet and in the governmental funds Statement of Revenues, Expenditures and Changes in Fund Balances.

The district adopts an annual budget for each of its funds. Budgetary comparison information has been provided for all funds to demonstrate compliance. This budgetary comparison information can be found on pages 20-22 of this report.

The Basic Governmental Funds Financial Statements can be found on pages 6 and 8 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 10 – 19 of this report.

**Sisters Park & Recreation District
Management's Discussion and Analysis
For the Year Ended June 30, 2026**

Government-wide Financial Analysis

A comparison of the summarized government-wide financial statements is as follows:

Summarized Statement Net Position at Fiscal Year-End

	2026	2025	Change
Assets			
Current and other assets	\$ 579,903	\$ 808,997	\$ (229,094)
Capital assets (net)	2,337,623	1,238,152	1,099,471
Total Assets	<u>2,917,526</u>	<u>2,047,149</u>	<u>870,377</u>
Net Position			
Net investment in capital assets	2,337,623	1,238,152	1,099,471
Restricted	-	374,032	(374,032)
Unrestricted	579,903	434,965	144,938
Total Net Position	<u>\$ 2,917,526</u>	<u>\$ 2,047,149</u>	<u>\$ 870,377</u>

Net position, at a specific point in time, serves as a useful indicator of an entity's financial position. In the case of the district, assets exceeded liabilities by \$2,917,526 on June 30, 2026.

Net position of \$54,612 is restricted for capital improvements. The district will use the restricted net position to support identified projects. Unrestricted net position had a balance of \$525,291 at year-end, a increase of \$90,326.

**Sisters Park & Recreation District
Management's Discussion and Analysis
For the Year Ended June 30, 2026**

Summarized Statement of Activities

For the fiscal years ending June 30, 2026 and 2025:

	<u>2026</u>	<u>2025</u>	<u>Change</u>
Receipts			
General Receipts			
Property taxes	\$ 721,596	\$ 698,060	\$ 23,536
Interest	14,181	35,185	(21,004)
Other	16,120	36,940	(20,820)
Program Receipts			
Charges for services	611,575	444,515	167,060
Grants and contributions	743,484	680,107	63,377
Total Receipts	<u>2,106,956</u>	<u>1,894,807</u>	<u>212,149</u>
Disbursements			
General and administrative	671,221	753,120	(81,899)
Programs	565,358	616,424	(51,066)
Total Disbursements	<u>1,236,579</u>	<u>1,369,544</u>	<u>(132,965)</u>
Change in Net Position	<u>\$ 870,377</u>	<u>\$ 525,263</u>	<u>\$ 345,114</u>

Governmental activities generated \$2,106,956 in revenue and had \$1,236,579 in expenses for a net increase of \$870,377 in the district's net position for the year ended June 30, 2026.

Financial Analysis of the District's Funds

The district uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the district's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the district's financing requirements. Particularly, unassigned fund balance may serve as a useful measure of a government's net resources available for spending as of the end of the fiscal year.

As of June 30, 2026, \$579,903 is the reported ending fund balance for the district's General Fund. The Special Revenue Fund was dissolved in FY25.

**Sisters Park & Recreation District
Management's Discussion and Analysis
For the Year Ended June 30, 2026**

Budgetary Highlights

The final budget can be seen in the required supplemental information on page 20 and the supplementary information on page 21-22. The General Fund, Special Revenue Fund, and Capital Improvement Reserve Fund stayed within the budget due to the diligent work of staff ensuring that expenditures were conservative, and that the governmental activities met cost-recovery.

Capital Assets

The district's investment in capital assets includes land lease, buildings and improvements, vehicles, furniture, fixtures and equipment. As of June 30, 2026, the district's capital assets were \$2,971,209 and accumulated depreciation was \$633,586.

Key Economic Factors and Budgetary Information for the Future

In May of 2023, the voter's renewed the district's five-year levy which generates significant property tax revenues for the district. These funds are key to the continued success of the district, however, are not at the level needed to see significant growth in programming, and district services.

In FY26, the district continued to see stabilization in the employment environment and program registrations.

Looking into the future, the district is planning on focusing on investments that will promote a robust community recreation center to meet the needs of our community. Some of these investments will lead to capital expenses. The district will need to continue to set aside monies for capital improvements and take advantage of grants and donations, when possible, given the district's low tax rate.

Requests for Information

This financial report is designed to provide a general overview of Sisters Park & Recreation District's budget. Copies of the audit and budget can be obtained at the Sisters Park & Recreation District, 611 E. Cascade Ave., Sisters, Oregon, 97759.

SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

MODIFIED CASH BASIS BASIC FINANCIAL STATEMENTS

SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

STATEMENT OF NET POSITION - MODIFIED CASH BASIS
June 30, 2026

ASSETS	
Cash and Cash Equivalents	\$ 579,903
Capital Assets, net of accumulated depreciation	<u>2,337,623</u>
Total Assets	<u>2,917,526</u>
 NET POSITION	
Net Investment in Capital Assets	2,337,623
Restricted for Capital Improvement Projects	54,612
Unrestricted	<u>525,291</u>
Total Net Position	<u><u>\$ 2,917,526</u></u>

See accompanying notes to the basic financial statements

**SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON**

**STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
For the Year Ended June 30, 2026**

FUNCTIONS	DISBURSEMENTS	PROGRAM RECEIPTS		NET (DISBURSEMENTS) RECEIPTS AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	GRANTS AND CONTRIBUTIONS	
Governmental Activities				
Recreation Activities				
General and Administrative	\$ 671,222	\$ -	\$ -	\$ (671,222)
Programs	565,358	611,576	743,484	789,702
Total Governmental Activities	<u>\$ 1,236,580</u>	<u>\$ 611,576</u>	<u>\$ 743,484</u>	<u>\$ 118,480</u>
General Receipts:				
Property Taxes				721,596
Interest and Investment Earnings				14,181
Miscellaneous				<u>16,120</u>
Total General Receipts				<u>751,897</u>
Change in Net Position				870,377
Net Position – Beginning				<u>2,047,149</u>
Net Position – Ending				<u>\$ 2,917,526</u>

See accompanying notes to the basic financial statements

SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

BALANCE SHEET – GOVERNMENTAL FUNDS - MODIFIED CASH BASIS
June 30, 2026

	GENERAL FUND	CAPITAL IMPROVEMENT RESERVE	TOTAL
ASSETS			
Cash and Investments	\$ 525,291	\$ 54,612	\$ 579,903
Total Assets	<u>\$ 525,291</u>	<u>\$ 54,612</u>	<u>\$ 579,903</u>
 Fund Balance			
Unassigned	<u>525,291</u>	<u>54,612</u>	<u>579,903</u>
Total Fund Balance	<u>525,291</u>	<u>54,612</u>	<u>579,903</u>
 Total Liabilities, Deferred Inflows of Resources and Fund Balance	 <u>\$ 525,291</u>	 <u>\$ 54,612</u>	 <u>\$ 579,903</u>

See accompanying notes to the basic financial statements

SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2026

Total Fund Balances - Governmental Funds	\$ 579,903
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The cost of capital assets (land, buildings, furniture and equipment) purchased or constructed is reported as an expenditure in governmental funds. The Statement of Net Position includes those capital assets among the assets as a whole.

Net Capital Assets	<u>2,337,623</u>
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Net Position	<u><u>\$ 2,917,526</u></u>
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See accompanying notes to the basic financial statements

**SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2026**

	GENERAL FUND	CAPITAL IMPROVEMENT RESERVE	TOTALS
RECEIPTS			
Property Taxes	\$ 721,596	\$ -	\$ 721,596
Activity Fees	611,575	-	611,575
Interest	12,892	1,289	14,181
Grants & Donations	16,952	726,532	743,484
Miscellaneous	10,528	5,592	16,120
Total Receipts	1,373,543	733,413	2,106,956
DISBURSEMENTS			
Personnel Services	671,221	-	671,221
Material & Services	451,997	-	451,997
Capital Outlay	-	1,192,833	1,192,833
Special Payments	19,999	-	19,999
Total Disbursements	1,143,217	1,192,833	2,336,050
Receipts Over, (Under) Disbursements	230,326	(459,420)	(229,094)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	140,000	140,000
Transfers Out	(140,000)	-	(140,000)
Total Other Financing Sources (Uses)	(140,000)	140,000	-
Net Change in Fund Balance	90,326	(319,420)	(229,094)
Beginning Fund Balance (restated)	434,965	374,032	808,997
Ending Fund Balance	\$ 525,291	\$ 54,612	\$ 579,903

See accompanying notes to the basic financial statements

SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

**Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and
Changes in Fund Balances to the Statement of Activities
For the Year Ended June 30, 2026**

Total Net Changes in Fund Balances - Governmental Funds	\$ (229,094)
Capital Asset Additions	1,192,833
Depreciation Expense	<u>(93,362)</u>
Change in Net Position of Governmental Activities	<u><u>\$ 870,377</u></u>

See accompanying notes to the basic financial statements

SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

NOTES TO THE MODIFIED CASH BASIS BASIC FINANCIAL STATEMENTS

**SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON**

NOTES TO MODIFIED CASH BASIS BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The modified cash basis basic financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the accounting policies are described below.

A. THE FINANCIAL REPORTING ENTITY

The Sisters Park and Recreation District is a Special District governed by an elected Board of Directors. Accounting principles generally accepted in the United States of America require that these modified cash basis basic financial statements present Sisters Park and Recreation District (the District). Component units, as established by the Governmental Accounting Standards Board (GASB) Statement No. 61, are separate organizations that are included in the District's reporting because of the significance of their operational or financial relationships with the District. All significant activities and organizations with which the District exercises oversight responsibility have been considered for inclusion in the modified cash basis basic financial statements. There are no component units.

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION
GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

The District follows the modified cash basis of accounting. The only modification is that capital assets and related depreciation are recorded in the Statement of Net Position and the Statement of Activities. Under the modified cash basis of accounting, receipts are recognized when collected rather than when measurable and available, and disbursements are recognized when paid rather than when incurred. Fund operating statements present increases (receipts and other financing sources) and decreases (disbursements and other financing uses) in cash. The modified cash basis of accounting is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

This basis of accounting is specifically allowed under Oregon State Law, and the District considers the use of this basis to be an appropriate reflection of the District's financial status and results of operations. Accounting principles generally accepted in the United States of America would require that all funds considered to be governmental funds be accounted for on the modified accrual basis of accounting and proprietary funds under the accrual method. Under these bases receipts are recorded when measurable and available, and disbursements are recorded when incurred, with certain modifications. The principal modification from the cash basis is the recording of depreciation on assets.

The government-wide statements report information on the District irrespective of fund activity, and the fund financial statements report information using the District's funds. The District has only governmental activities.

In the process of aggregating data for the Statement of Net Position and the Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities.

FUND MODIFIED CASH BASIS FINANCIAL STATEMENTS

The accounts are organized and operated on the basis of fund accounting. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

**SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON**

NOTES TO MODIFIED CASH BASIS BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

GOVERNMENTAL FUNDS

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified cash basis of accounting. Receipts are recognized as soon as they are both measurable and available. Receipts are considered to be available when they are collectible within the current period. Disbursements generally are recorded when paid. However, disbursements related to claims and judgments, are recorded only when payment is due.

Property taxes, fees, and interest collected in the current fiscal period are recorded as received. Only the portion of special revenue of the current period. All other receipt items are recorded when cash is received.

The District reports the following major funds:

GENERAL FUND

This fund accounts for all financial resources receipts and disbursements, except those required to be accounted for in another fund. The principal receipt sources are property taxes and fees for programs and activities.

CAPITAL IMPROVEMENT RESERVE FUND

This fund was established to allow the district to set aside and build up funds every year which would be used to improve or acquire capital assets. Principal sources of receipts are grants and transfers from the General Fund.

C. BUDGET

A budget is prepared and legally adopted for each governmental fund on the modified cash basis of accounting in the main program categories required by Oregon Local Budget Law. The budgets for all budgeted funds are adopted on a basis consistent with generally accepted accounting principles except for budgetary purposes depreciation is not recorded, capital outlay is expensed when purchased, taxes are recorded as receipts when received instead of when levied, debt, compensated absences and other post-employment benefits are disbursements when paid instead of when incurred, and debt issued is recorded as receipts.

Disbursements budgets are appropriated at the following levels:

Personnel Services
Materials and Services
Capital Outlay

Interfund Transfers
Debt Service
Contingency

**SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON**

NOTES TO MODIFIED CASH BASIS BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Disbursements cannot legally exceed appropriations except in the case of grants which could not be estimated at the time of budget adoption. Appropriations lapse at the fiscal year end. Management may amend line items in the budget without Board approval as long as appropriation levels (the legal levels of control) are not changed.

Supplemental appropriations may occur if the Board approves them due to a need which exists which was not determined at the time the budget was adopted. Appropriations lapse at the end of the year.

Disbursements of the various funds were within authorized appropriations for the year ended June 30, 2025.

D. FUND BALANCE

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions*, is followed. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, the fund balance classifications are – non-spendable, restricted, committed, assigned, and unassigned.

- Non-spendable fund balance represents amounts that are not in a spendable form.
- Restricted fund balance represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation).
- Committed fund balance represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution.
- Assigned fund balance represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body.
- Unassigned fund balance is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

There were no non-spendable, committed or assigned fund balances as of June 30, 2026.

E. PROPERTY TAXES RECEIVABLE

Ad valorem property taxes are levied and become a lien on all taxable property as of July 1. Property taxes are levied on November 15. Collection dates are November 15, February 15, and May 15. Discounts are allowed if the amount due is received by November 15. Taxes unpaid and outstanding on May 16 are considered delinquent. As the basic financial statements are presented on the modified cash basis, uncollected property taxes are not shown in the combined balance sheet with the offset to unavailable property tax revenue. Uncollected taxes are deemed by management to be substantially collectible or recoverable through liens.

**SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON**

NOTES TO MODIFIED CASH BASIS BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. CAPITAL ASSETS

Capital assets are recorded at the original or estimated original cost. Donated capital assets are recorded at their estimated fair market value on the date donated. Capital assets are defined as assets with an initial cost of more than \$5,000 and an estimated life in excess of five years. Interest incurred during construction, maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized. Costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following useful lives:

Land improvements	25 years
Buildings and improvements	15 to 50 years
Equipment	07 to 15 years
Vehicles	10 years

G. RETIREMENT BENEFIT PLAN

A SIMPLE IRA is offered through American Century Investments. See Note 4 for additional information.

H. VESTED COMPENSATED ABSENCES

It is the District's policy to permit employees to accumulate earned paid time off. The District does not have a policy to pay any amounts when employees separate from the service with the District. Compensated absences of \$13,360 at June 30, 2026 are not recorded in these basic financial statements, because the modified cash basis of accounting is used.

K. ESTIMATES

The preparation of the modified cash basis basic financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the modified cash basis basic financial statements and the reported amounts of receipts and disbursements during the reporting period. Actual results could differ from those estimates.

SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

NOTES TO MODIFIED CASH BASIS BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. NET POSITION

Net position comprises the various net earnings from operations, nonoperating receipts, disbursements and contributions of capital. Net position is classified in the following three categories:

Net investment in capital assets – consists of all capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – consists of external constraints placed on assets use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted – consists of assets that are not included in the other categories previously mentioned.

When both restricted and unrestricted assets are available, it is the District's policy to first use restricted assets, then unrestricted as needed.

O. CASH AND CASH EQUIVALENTS

The cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

P. FAIR VALUE INPUTS AND METHODOLOGIES AND HIERARCHY

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based upon the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

Level 1 – unadjusted price quotations in active markets/exchanges for identical assets or liabilities that each Fund has the ability to access

Level 2 – other observable inputs (including, but not limited to, quoted prices for similar assets or liabilities in markets that are active, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the assets or liabilities (such as interest rates, yield curves, volatilities, loss severities, credit risks and default rates) or other market-corroborated inputs)

**SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON**

NOTES TO MODIFIED CASH BASIS BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. FAIR VALUE INPUTS AND METHODOLOGIES AND HIERARCHY (CONTINUED)

Level 3 – unobservable inputs based on the best information available in the circumstances, to the extent observable inputs are not available (including each Fund's own assumptions used in determining the fair value of investments)

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Accordingly, the degree of judgment exercised in determining fair value is greatest for instruments categorized in Level 3. The inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the fair value hierarchy classification is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

Q. GRANTS

Unreimbursed disbursements due from grantor or agencies are not reflected in the modified cash basis basic financial statements. Grant receipts are recorded when received.

2. CASH AND INVESTMENTS

Oregon Revised Statutes (294.035) and District policy authorize investing in obligations of the U.S. Treasury and agencies, time certificates of deposit, bankers' acceptances, repurchase agreements, and the State of Oregon Local Government Investment Pool.

Cash and Investments at June 30 consisted of:

Deposits with Financial Institutions	
Demand Deposits	\$ 146,776
Investments	432,827
Cash on Hand	<u>300</u>
Total	<u>\$ 579,903</u>

DEPOSITS

Deposits with financial institutions include bank demand deposits. Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury.

CUSTODIAL CREDIT RISK - DEPOSITS

At year end, the total bank balance was \$125,589 of which all was covered by federal depository insurance and the remainder was collateralized by the Oregon Public Funds Collateralization Program (PFCP).

**SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON**

NOTES TO MODIFIED CASH BASIS BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS (CONTINUED)

INVESTMENTS

Investments in the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund's compliance with all portfolio guidelines can be found in their annual report when issued. The LGIP seeks to exchange shares at \$1.00 per share; an investment in the LGIP is neither insured nor guaranteed by the FDIC or any other government agency. Although the LGIP seeks to maintain the value of share investments at \$1.00 per share, it is possible to lose money by investing in the pool. We intend to measure these investments at book value since it materially approximates fair value.

The pool is comprised of a variety of investments. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized. These investments are characterized as a level 2 fair value measurement in the Oregon Short Term Fund's audited financial report. As of June 30, 2026, the fair value of the position in the LGIP is 100.45% of the value of the pool shares as reported in the Oregon Short Term Fund audited financial statements. A fair value reserve adjustment was not made to the financial statement due to fair value being over 100%. The audited financial reports of the Oregon Short Term Fund can be found here:

[http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-\(OSTF\).aspx](http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-(OSTF).aspx)

If the link has expired please contact the Oregon Short Term Fund directly.

The District had the following investments and maturities:

Investment Type	Fair Value	Maturity (in months)		
		Less than 3	3 - 17	18 - 59
State Treasurer's Investment Pool	\$ 432,827	\$ 432,827	\$ -	\$ -

INTEREST RATE RISK - INVESTMENTS

Oregon Revised Statutes require investments to not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB. The District does not have any investments that have a maturity date beyond 3 months.

CUSTODIAL CREDIT RISK - INVESTMENTS

Oregon Revised Statutes do not limit investments as to credit rating for securities purchased from US Government Agencies or USGSE.

**SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON**

NOTES TO MODIFIED CASH BASIS BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS (CONTINUED)

CONCENTRATION OF CREDIT RISK

At June 30, 2026, 100% of total investments are in the State Treasurer's Investment Pool. State statutes do not limit the percentage of investments in this instrument.

3. CAPITAL ASSETS

The changes in capital assets for the year ended June 30, 2026 are as follows:

	Balance July 1, 2025	Adjustment	Additions	Deletions	Balance June 30, 2026
Capital Assets					
Construction in Progress	\$ 139,828	\$ (139,828)	\$ -	\$ -	\$ -
Land Improvements	-	-	779,684	-	779,684
Buildings and Improvements	1,419,849	139,828	334,252	-	1,893,929
Vehicles	93,732	-	-	-	93,732
Equipment	124,967	-	78,897	-	203,864
Total Capital Assets	1,778,376	-	1,192,833	-	2,971,209
Accumulated Depreciation					
Land Improvements	-	-	15,594	-	15,594
Buildings and Improvements	476,562	-	54,684	-	531,246
Vehicles	44,031	-	5,569	-	49,600
Equipment	19,631	-	17,515	-	37,146
Total Accumulated Depreciation	540,224	-	93,362	-	633,586
Capital Assets, Net	<u>\$ 1,238,152</u>	<u>\$ -</u>	<u>\$ 1,099,471</u>	<u>\$ -</u>	<u>\$ 2,337,623</u>

During the year end June 30, 2026, the District reviewed their capital assets report and made adjustments to update the list.

4. RETIREMENT BENEFIT PLAN

The District offers a SIMPLE IRA through American Century Investments which is available to all employees. Employees may elect to contribute a percentage of compensation from each pay period up to the applicable maximum amount allowed for any calendar year. In addition, the District will match the employee contribution up to a limit of 3% of the employee compensation for the year. The District contribution is immediately vested to the employee so is not therefore an asset of the District. The plan became effective January 1, 2019. Contributions paid by the District for the year ended June 30, 2026 were \$8,112

**SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON**

NOTES TO MODIFIED CASH BASIS BASIC FINANCIAL STATEMENTS

5. RISK MANAGEMENT

There is exposure to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Commercial insurance is purchased to minimize its exposure to these risks. Settled claims for the last three fiscal years have not exceeded this commercial coverage.

6. POST EMPLOYMENT BENEFIT – HEALTH INSURANCE

The District obtained an actuarial valuation for the fiscal year ending June 30, 2026 to determine a post-employment health insurance benefit. The actuarial valuation determined that the liability was \$2,778 and is not recorded in the financial statements due to the use of the modified basis of accounting. There are only 7 employees qualified for the plan.

7. LEASE LIABILITY

The District has a five-year copier lease which will expire in 2030, a ten-year land lease which will expire in 2031, a 25-year building lease which will expire in 2049, and a 25-year building lease which will expire in 2050. Annual payments of \$2,058, \$500, \$84,000 and \$42,000 were made. The District did not record a liability under GASB 87, as the District is on modified cash basis.

8. SUBSCRIPTION LIABILITY

The District has four subscriptions through ADP, RecTrac, Quickbooks, and Covenant which all have term lengths of 12 months or less. These subscriptions do not meet the criteria to be recorded under GASB 96, and would not be recorded as the District is on the modified cash basis.

9. PROPERTY TAX LIMITATIONS

The voters of the State of Oregon imposed a constitutional limit on property taxes for schools and non-school government operations. School operations include community colleges, local school districts, and education service districts. The limitation provides that property taxes for non-school operations are limited to \$10.00 for each \$1,000 of property market value. This limitation does not apply to taxes levied for principal and interest on general obligation bonded debt.

The State voters further reduced property taxes by replacing the previous constitutional limits on tax bases with a rate and value limit in 1997. This reduction was accomplished by rolling property values back to their 1995-1996 value of less than 10% and limiting future tax value growth of each property to no more than 3% per year, subject to certain exceptions. Taxes levied to support bonded debt are exempted from the reductions. The State Constitution sets restrictive voter approval requirements for most tax and many fee increases and new bond issues, and requires the State to minimize the impact to school districts from the impact of the tax cuts.

10. PROPERTY TAX ABATEMENTS

As of June 30, 2026, the District potentially had tax abatements through various State allowed programs that impacted levied taxes and would require disclosure under GASB 77. Based on the information available from the County as of the date of issuance of these modified cash basis basic financial statements, the amount of abatements for the year ended June 30, 2026 is deemed immaterial.

SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

NOTES TO MODIFIED CASH BASIS BASIC FINANCIAL STATEMENTS

11. INTERFUND TRANSFERS

The composition of interfund balances is as follows:

	<u>Transfer Out</u>	<u>Transfer In</u>
General Fund	\$ 140,000	\$ -
Capital Improvement Reserve	<u>-</u>	<u>140,000</u>
Total Transfer	<u>\$ 140,000</u>	<u>\$ 140,000</u>

12. SUBSEQUENT EVENTS

Subsequent events have been evaluated for the year ended June 30, 2026, through September 11, 2026, the date the cash basis basic financial statements were available to be issued. No subsequent events were noted by management that required note disclosure.

SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

SUPPLEMENTARY INFORMATION

**SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
BUDGET AND ACTUAL
For the Year Ended June 30, 2026**

<u>GENERAL FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
RECEIPTS:				
Property Taxes	\$ 716,435	\$ 716,435	\$ 721,596	\$ 5,161
Activity Fees	630,300	630,300	611,575	(18,725)
Interest	-	-	12,892	12,892
Grants & Donations	163,000	163,000	16,952	(146,048)
Miscellaneous	18,250	18,250	10,528	(7,722)
Total Receipts	<u>1,527,985</u>	<u>1,527,985</u>	<u>1,373,543</u>	<u>(154,442)</u>
DISBURSEMENTS				
Personnel Services	871,130	871,130 (1)	671,221	199,909
Material & Services	602,563	602,563 (1)	451,997	150,566
Special Payments	20,000	20,000 (1)	19,999	1
Contingency	293,607	293,607 (1)	-	293,607
Total Disbursements	<u>1,787,300</u>	<u>1,787,300</u>	<u>1,143,217</u>	<u>644,083</u>
Excess of Receipts Over, (Under) Disbursements	(259,315)	(259,315)	230,326	489,641
Other Financing Sources, (Uses)				
Transfers Out	<u>(140,000)</u>	<u>(140,000) (1)</u>	<u>(140,000)</u>	<u>-</u>
Total Other Financing Sources, (Uses)	<u>(140,000)</u>	<u>(140,000)</u>	<u>(140,000)</u>	<u>-</u>
Net Change in Fund Balance	(399,315)	(399,315)	90,326	489,641
Beginning Fund Balance (restated)	<u>474,315</u>	<u>474,315</u>	<u>434,965</u>	<u>(39,350)</u>
Ending Fund Balance	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ 525,291</u>	<u>\$ 450,291</u>

(1) Appropriation level

SISTERS PARK AND RECREATION DISTRICT
DESCHUTES COUNTY, OREGON

X

SCHEDULE OF RECEIPTS, DISBURSMENTS AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
BUDGET AND ACTUAL
For the Year Ended June 30, 2026

CAPITAL IMPROVEMENT RESERVE FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
RECEIPTS:				
Interest	\$ 5,000	\$ 5,000	\$ 1,289	\$ (3,711)
Grants and Donations	816,628	816,628	726,532	(90,096)
Miscellaneous	-	-	5,592	
Total Receipts	<u>821,628</u>	<u>821,628</u>	<u>733,413</u>	<u>(88,215)</u>
DISBURSMENTS				
Capital Outlay	<u>1,228,394</u>	<u>1,228,394</u> (1)	<u>1,192,833</u>	<u>35,561</u>
Total Disbursements	<u>1,228,394</u>	<u>1,228,394</u>	<u>1,192,833</u>	<u>35,561</u>
(Under) Disbursements	(406,766)	(406,766)	(459,420)	(52,654)
Other Financing Sources, (Uses)				
Transfers In	<u>140,000</u>	<u>140,000</u>	<u>140,000</u>	<u>-</u>
Total Other Financing Sources, (Uses)	<u>140,000</u>	<u>140,000</u>	<u>140,000</u>	<u>-</u>
Net Change in Fund Balance	(266,766)	(266,766)	(319,420)	(52,654)
Beginning Fund Balance	<u>318,370</u>	<u>318,370</u>	<u>374,032</u>	<u>55,662</u>
Ending Fund Balance	<u>\$ 51,604</u>	<u>\$ 51,604</u>	<u>\$ 54,612</u>	<u>\$ 3,008</u>

-5,992

(1) Appropriation level

Meeting date: October 13, 2026

Subject: Consent calendar

Presenter: Jennifer Holland, executive director

Recommended board action: Consider approving the consent calendar as presented.

Background: The consent calendar allows the board of directors to group items together and approve all items in one motion. Items on the consent calendar consist of minutes, previously reviewed monthly finances, and previously discussed items. New business will not be placed on the consent calendar. Any board member may pull an item off the consent calendar and add it to the agenda for further conversation.

Below are the items in this month's consent calendar:

Minutes

The following minutes are included in this month's consent calendar:

- September 8, 2026, board meeting minutes

Sample board motion: Motion to approve consent calendar.

Attachment(s):

- Supporting documents

September 8, 2026

President Keefer called the meeting to order at 4:00 p.m.

Board members in attendance: Bob Keefer, board president, Heath Foott, board vice president, Peggy Tehan, board treasurer, Julia Sarver, board member (via Teams)

Board members absent: Katie Bunce, board secretary

Staff members in attendance: Jennifer Holland, executive director, Jared Lustig, deputy director, Kelly Talerico, business operations supervisor, Sarah McNeale, recording secretary

Review and consider approval of consent calendar

- August 11, 2026, board business meeting

Treasurer Tehan moved to approve the consent calendar. Vice President Foott seconded. Motion passed unanimously.

Yes votes- Bob Keefer, Heath Foott, Peggy Tehan, Julia Sarver

No votes- none

June and July financials review and acceptance

Executive Director Holland presented June and July financials to the board for review and acceptance. Treasurer Tehan applauded the staff on the continued positive financial health of the district. After presenting the financials for June and July, Executive Director Holland took questions and comments from board members.

Vice President Foott moved to accept the June and July financials as presented. Treasurer Tehan seconded. Motion passed unanimously.

Yes votes- Bob Keefer, Heath Foott, Peggy Tehan, Julia Sarver

No votes- none

Administration and Facilities Department update/overview

Executive Director Holland presented a departmental overview of the administration department for the board, pointing out changes to staffing, strategies, and goals that have been made, or may be expected. After she finished, Deputy Director Lustig presented a departmental overview of the facilities and recreation departments. He also discussed rentals, parks as well as the website with potential improvement opportunities and expected needs. Questions and comments were taken.

Review and provide feedback on draft Board Duties and Responsibilities Policy Manual

Executive Director Holland reviewed the draft Board Duties and Responsibilities Policy Manual with the board. The manual was reviewed at a high level and board members provided feedback. Board members were asked to submit any additional comments to the executive director as the final draft will be on the October board meeting agenda for consideration of final adoption.

Receive update on master planning process

Executive Director Holland updated the board on where the district is in the process of developing a master plan. She called out members of the Project Advisory Team who will be sharing community perspectives throughout the planning process.

Executive director's report

- Holiday Palooza- SPRD Parade Float
- SDIS Best Practices Requirement-Public Meeting Law Training- complete by 10/2/2026
- October Board Meeting

Board member updates

Vice President Foott informed the board that he will not be in attendance at the October board meeting but will try to call in.

Board president updates

President Keefer stated that all 360 evaluations for the executive director have been sent out and things are moving along as planned.

Adjourn meeting at 5:50 p.m.

Meeting date: October 13, 2026

Subject: August financials

Presenter: Jennifer Holland, executive director

Board action: Receive and accept monthly financials

Background: The following financial statements will have been reviewed by the financial oversight committee by the board meeting.

Reports in this packet:

1. Balance sheet
2. Financial summaries; presented at department level

Items of note:

General Fund: Figures reflect the current month; percentages show year-to-date totals.

Revenues

- Property taxes –FY27 \$2,368 (FY26 \$1,307); 1% of budget
 - A majority of tax revenue comes during the November and December
- Charges for services – FY27 \$35,149 (FY26- \$34,819); 10% of budget
 - Due to the timing of the preschool registration deadline, the monthly numbers in care are lower than they typically will be. We will not see typical numbers until October, as people must pay for the first month (September) at time of registration. Preschool registration opened in April 2026 and Kids Club in August 2026.
- Grants, donations, & misc.- FY27 \$8,511 (FY26- \$3,986); 16% of budget

Expenditures

- Personnel- FY27 \$64,257 (FY26 \$60,339); 16% of budget
- Materials and services- FY27 \$37,136 (FY26 \$26,807): 11% of the budget
- Special payments (Scholarships)- FY27 \$1,556 (FY26 \$2,130) 11% of budget

Capital Improvement Project Reserve Fund: Figures reflect the current month; percentages show year-to-date totals.

Revenues

- FY27 \$198 (FY26- \$25,351); 11% of budget

Expenditures

- FY27 \$2 (FY26- \$255,332); 0% of budget

Board action: Consider motion to accept monthly financials.

Sisters Park & Recreation District

Balance Sheet

As of August 31, 2026

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
0-00010 FIB General Checking Account	61,534.96
0-00012 FIB Capital Improvement Account	1,864.97
0-00013 LGIP General Fund	346,600.42
0-00014 LGIP Capital Improvement Fund	48,024.87
0-00015 LGIP Pickleball Reserve	10,020.96
0-00040 Petty cash	200.00
0-00060 Front desk cash drawer	100.00
Total Bank Accounts	\$468,346.18
Total Current Assets	\$468,346.18
TOTAL ASSETS	\$468,346.18
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
0-00600 Payroll liabilities	811.33
0-00800 Credit Bal. Control - Rec Trac	4,780.97
Total Other Current Liabilities	
Total Current Liabilities	\$5,592.30
Total Liabilities	\$5,592.30
Equity	
31000 Beginning Fund Balance	
31200 Capital Improvement ReserveFund	374,032.00
32000 Retained Earnings	-230,888.25
Net Income	-115,355.52
Total Equity	\$462,753.88
TOTAL LIABILITIES AND EQUITY	\$468,346.18

Sisters Park & Recreation District- All Funds

Budget vs. Actuals: Profit and Loss

August..2026

17% budget year

	Aug 2026 Actual	YTD Actual	Budget	Remaining	% of Budget
General Fund Income					
1-20000 PROPERTY TAXES					
Total 1-20000 PROPERTY TAXES	2,368	4,711	753,397	748,686	1%
1-40000 CHARGES FOR SERVICES					
Total 1-41000 RECREATION DEPARTMENT	15,407	44,045	247,000	202,955	18%
Total 1-42000 CARE DEPARTMENT	6,943	6,816	310,000	303,184	2%
Total 1-43000 SPECIAL EVENTS DEPARTMENT	1,360	2,440	4,800	2,360	51%
Total 1-44000 FACILITIES DEPARTMENT	11,440	15,843	104,000	88,158	15%
Total 1-40000 CHARGES FOR SERVICES	35,149	69,143	665,800	596,657	10%
1-50000 GRANTS/DONATIONS/MISC					
Total 1-51000 Grants	0	0	13,000	13,000	0%
Total 1-52000 Scholarship Donations	1,000	1,000	10,000	9,000	10%
Total 1-53000 Donations	1,200	1,200	12,500	11,300	10%
Total 1-54000 Sponsorships & Advertising	2,100	3,600	17,000	13,400	21%
Total 1-55000 Reimbursements and misc revenue	2,957	3,765	10,500	6,736	36%
1-56000 Bank interest	1,254	2,740	15,000	12,260	18%
Total 1-50000 GRANTS/DONATIONS/MISC	8,511	12,304	78,000	65,696	16%
CIP Fund Income					
3-50000 GRANTS/DONATIONS & MISC.					
3-51000 Grants	0	0	30,000	30,000	0%
Total 3-53000 Donations	0	5,000	15,000	10,000	33%
3-56000 Bank Interest	198	271	1,500	1,229	18%
Total 3-50000 GRANTS/DONATIONS & MISC.	198	5,271	46,500	41,229	11%
Total Income- General Fund	46,028	86,158	1,497,197	1,411,039	6%
Total Income- CIP Fund	198	5,271	46,500	41,229	11%
Total Income- All Funds	46,226	91,430	1,543,697	1,452,267	6%
General Expenses					
1-60000 PERSONNEL SERVICES					
Total 1-61000 ADMINISTRATION DEPARTMENT	23,025	45,009	297,574	252,565	15%
Total 1-62000 RECREATION DEPARTMENT	13,626	27,994	181,184	153,190	15%
Total 1-63000 CARE DEPARTMENT	20,610	44,922	239,388	194,466	19%
Total 1-64000 SPECIAL EVENTS DEPARTMENT	5	266	2,855	2,589	9%
Total 1-65000 FACILITIES DEPARTMENT	6,991	15,275	133,862	118,587	11%
Total 1-60000 PERSONNEL SERVICES	64,257	133,465	854,863	721,398	16%
1-70000 MATERIALS & SERVICES					

Total 1-71000 ADMINISTRATION DEPARTMENT	3,364	8,953	210,266	201,313	4%
Total 1-72000 RECREATION DEPARTMENT	15,591	24,906	132,760	107,854	19%
Total 1-73000 CARE DEPARTMENT	2,140	6,063	40,260	34,197	15%
Total 1-74000 SPECIAL EVENTS DEPARTMENT	926	2,938	27,268	24,330	11%
Total 1-75000 FACILITIES DEPARTMENT	15,116	27,205	246,470	219,265	11%
Total 1-70000 MATERIALS & SERVICES	37,136	70,065	657,024	586,959	11%
Total 1-99100 SPECIAL PAYMENTS	1,556	3,282	25,000	21,718	13%
CIP Fund Expenses					
3-80000 CAPITAL OUTLAY EXPENSE					
3-80011 Bank charges and fees	2	-28	5	33	-556%
Total 3-81000 Capital improvements	0	0	10,000	10,000	0%
Total 3-82000 Capital equipment	0	0	55,000	55,000	0%
Total 3-80000 CAPITAL OUTLAY EXPENSE	2	-28	65,005	65,033	0%
Total Expenses- General Fund	102,950	206,813	1,536,887	1,330,074	13%
Total Expenses- CIP Fund	2	-28	65,005	65,033	0%
Total Expenses- All Funds	102,952	206,785	1,601,892	1,395,107	13%
Net Income- General Fund	-56,922	-120,654	-39,690	80,964	304%
Net Income- CIP Fund	195	5,299	-18,505	-23,804	-29%
Net Income- All Funds	-56,727	-115,356	-58,195	57,161	198%

Wednesday, Sep 30, 2026 11:44:56 AM GMT-7 - Cash Basis

Date Changed	User	Event	History
Aug 31, 11:05 am Pacific Daylight Time	Kelly Talerico	Deleted Bill No. 72.17 to Bruce Fenn for \$72.17	EV the voided deposit a voided deposit View
Aug 31, 11:05 am Pacific Daylight Time	Kelly Talerico	Voided Bill Payment (Check) No. 10717 to Bruce Fenn for \$0.00	View
Aug 18, 10:46 am Pacific Daylight Time	Kelly Talerico	Deleted Journal Entry No. 08-2026_Pay1	done in journal View
Aug 18, 10:46 am Pacific Daylight Time	Kelly Talerico	Deleted Journal Entry No. 08-2026_Pay1	done in journal View
Aug 11, 11:58 am Pacific Daylight Time	Kelly Talerico	Voided Bill Payment (Check) to Daniel Coyle for \$0.00	done in journal View
Aug 10, 11:05 am Pacific Daylight Time	Kelly Talerico	Voided Bill Payment (Check) No. ACH to First Interstate Bank for \$0.00	done in journal View
Aug 10, 11:04 am Pacific Daylight Time	Kelly Talerico	Deleted Bill No. ACH to First Interstate Bank for \$45.00	deleted no deposit View
Aug 10, 10:49 am Pacific Daylight Time	Kelly Talerico	Deleted Deposit of \$1000.00	5 new 3 new deposit View
Aug 10, 10:49 am Pacific Daylight Time	Kelly Talerico	Deleted Deposit of \$1000.00	View
Aug 10, 10:49 am Pacific Daylight Time	Kelly Talerico	Deleted Deposit of \$200.00	View
Aug 6, 9:56 am Pacific Daylight Time	Kelly Talerico	Deleted Bill No. CUS36422 to Juniper Paper & Supply for \$150.46	done in journal View

Reviewed by:

9/25/26

2017124

41

Meeting date: October 13, 2026

Subject: Board Duties and Responsibilities Policy Manual

Presenter: Jennifer Holland, executive director

Board action: Consider motion to approve Resolution 2027-02 Adopting the Board Duties and Responsibilities Policy Manual

Background: The board was informed several months ago that staff would be updating the Board Duties and Responsibilities Policy Manual. The purpose of the manual is to provide board members with a clear understanding of the roles, responsibilities, and expectations associated with their elected positions.

The current board manual was adopted in 2016 and was in need of a comprehensive update. Since that time, laws and requirements affecting special districts have changed. The current manual also contained outdated language carried over from when the district operated as a nonprofit organization.

To ensure the updated manual reflects current requirements and best practices for special district governance, staff used the most recent template provided by the Special Districts Association of Oregon (SDAO) as the primary resource. Staff also reviewed the Bend Park & Recreation District Board Duties and Responsibilities Policy Manual and the existing SPRD Board Manual in developing the draft presented to the board.

The board reviewed a draft of the manual at the September board meeting and was given an opportunity to provide feedback and suggest revisions. Based on the feedback received, the following changes were made:

- Added the board treasurer position.
- Clarified language regarding the legislative liaison.
- Removed language regarding board-approved leaves of absence.
- Changed “will” to “may” regarding background checks for board-appointed committees.
- Updated language regarding executive director advisory work groups based on legal counsel’s recommendations.
- Added a Complaint Process section, adapted from the previous board manual.
- Added an annual training requirement for Recognizing and Reporting Child Abuse and Neglect.

The board packet includes a marked-up version of the manual with all changes shown in red, as well as a clean version for reference.

Sample Motion: Move to approve Resolution 2027-02 Adopting the Board Duties and Responsibilities Policy Manual.

Attachment:

- Supporting documents



BOARD DUTIES AND RESPONSIBILITIES
POLICY MANUAL

Approved by the board of directors on xx/xx/2026

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SECTION 1: OVERVIEW

The policies compiled in this guidebook represent the board member duties and responsibilities of Sisters Park & Recreation District. Board member's signature on the Acknowledgment and Agreement to Comply page of this manual (pg. 21) constitutes board member's agreement to comply with the board policies and guidelines stated herein.

SECTION 2: THE BOARD

2.1 Board Members

The board of Sisters Park & Recreation District shall be comprised of five board members, who are duly elected public officials serving a term of four years. Each board member is charged with serving the best interests of the district, and will exercise and carry out the powers and authority granted by the Oregon Revised Statutes, including ORS Chapter 198, and those statutes outlined in the Principal Act for Sisters Park & Recreation District, ORS Chapter 266. Each board member shall serve an equal role on the board, and the board shall operate as a whole. Board members have no individual authority except that expressly delegated by the board.

2.2 Oath of Office

Before assuming office, each board member shall take an oath of office. The oath should be administered at a public meeting by the executive director or their designee. Language of the oath shall substantially similar to the following:

"I, [NAME], do solemnly swear that I will faithfully perform the duties of the office of board member of the Sisters Park & Recreation District to the best of my abilities; that I will abide by the rules, regulations, and policies of the Sisters Park & Recreation District; and that I will uphold the laws and the Constitutions of the State of Oregon and the United States of America."

2.3 Board Officers

The board shall annually elect from among its members, officers as prescribed by the Principal Act of Sisters Park & Recreation District. These shall include president and vice-president. The position of secretary and budget officer shall be served by staff members and appointed by resolution of the board. Officers have the general powers and duties outlined below:

President – The president of the board shall preside at board meetings and shall prepare or confer with the executive director on preparation of the meeting agenda. The president is charged with conducting meetings, preserving order and enforcing the rules of the board. They may call special meetings according to Oregon Public Meetings Law and shall sign official district documents on behalf of the board (when authorized to do so by a majority of the board). The president should also, when authorized to do so by a majority of the board, be the source of contact for the district's general counsel attorney on behalf of the district. The president has the same right as other members of the board to move, second, debate and vote.

Vice-President – In the president’s absence, the vice-president shall act as president pro tempore, and shall have the powers and duties of the president of the board as prescribed by district policies.

Board Secretary - The board secretary will review draft meeting minutes for minor grammatical and clarity edits before they are presented to the full board for approval.

Board Treasurer – While not required by statute, the board may appoint a board member to serve as treasurer. The board treasurer’s responsibilities include serving on the financial oversight committee; reviewing monthly financial statements, bank reconciliations, and journal entries; assisting with the annual budget and audit processes; and reporting on the district’s financial condition at monthly board meetings.

Clerk – The board clerk is appointed by resolution as the executive director. The clerk shall be responsible for ensuring that accurate minutes of board proceedings are kept, transcribed, and distributed to each board member in a timely manner as required by Oregon law. The clerk will maintain properly authenticated official minutes, to be kept in chronological order and on file in the district’s records permanently. Responsibilities associated with meeting minutes may be delegated to a staff member by majority vote of the board, but in such a case are still under the supervision and responsibility of the board clerk. The board clerk will also serve as the district’s public meeting grievance officer per requirement of HB 2805. The clerk also signs legal documents approved by the board on behalf of the district.

Budget Officer – The budget officer is appointed by resolution as the executive director. The budget officer oversees preparation of the proposed budget, coordinates budget development with staff and departments, and presents the budget to the budget committee in compliance with Oregon Local Budget Law (ORS Chapter 294).

Legislative Liaison - The legislative liaison is not statutorily required and may be appointed by the board to work closely with the executive director to advise on bills in the state or federal legislature that could have an impact on the operations of the district. While the legislature is in session, it is common for quick decisions to be made in support or opposition of a bill. While this doesn’t happen often, the liaison is available to the executive director to talk through decisions on how to respond to legislative issues. In the event the board does not appoint a legislative liaison, the board chair will serve in this capacity. ~~There is a policy that guides the relationship between the board, legislative liaison, and executive director.~~ Activities of the legislative liaison will be conducted in accordance with the legislative policy approved by the board.

2.4 Vacancies

As provided by ORS 198.320, if a board member should resign from the board before their term is up, the vacancy shall be filled by appointment decided by majority vote of the board. If the board cannot agree on an appointment, or there is not a quorum available to do so, the board of County Commissioners for Deschutes County will appoint a replacement. The appointed replacement shall serve until the next regular election of board members. If a board vacancy is within 90 days of

an upcoming special district board member election, the board may choose to forego an appointment and wait for the outcome of the election. ~~The board may, at its discretion, grant a leave of absence for up to three months in the event of illness or other extenuating circumstances.~~

2.5 Quorum

A quorum refers to the minimum number of members required to be present at a meeting or assembly in order to conduct business. It ensures that decisions are made with the participation of a sufficient number of members to represent the board's interests.

The quorum requirement for the district's five-member board is three members in attendance. If a quorum is not met, the board may not conduct business.

For a motion to pass, the majority of the board (not just the majority present) must vote in favor. In other words, the board must have an affirmative vote from three or more members for a motion to pass regardless of the number of members present.

Board members should avoid creating a quorum outside of noticed board meetings. While board members may gather socially, they must refrain from discussing board-related topics or making decisions. If board members are gathering for official business with or without making decisions, the gathering will be publicly noticed as a public meeting and subject to open meetings and public records acts.

2.6 Board Member Conduct

A) Representative of the District: If a board member appears before another governmental agency or organization to give a statement on an issue relevant to the district, that member must state whether the statement reflects personal opinion, is the official position of the district, or both. Additionally, if the board member is representing the district, they *must* support and advocate for the official district position on the issue.

B) Governing District: The board shall not, to the extent possible, involve itself in the day-to-day operations of the district. Without prior approval of the board, no member may interfere with or engage in district operations, including programs, maintenance, personnel management, administration, enforcement of facility rules, planning, training, or other daily operations and responsibilities of the executive director. If the board sees a need for an exception and asks a board member to become involved in district operations, the board will clearly state *in writing* the board member's operational duties/functions, and the board president and executive director shall agree to said arrangement prior to the board member commencing involvement.

Board member conduct and expectations are more fully outlined in Section 6 (Ethics).

2.7 Training Requirements

The Oregon Government Ethics Commission (OGEC) has oversight and authority to enforce public meetings and ethics laws pertaining to public officials. Per ORS 192.700 (*Annual Training Requirements*), members of the governing board of a public body having annual expenditures of \$1 million or greater are required to complete an OGEC-administered or approved public meetings

law training at least once during their term of office. Available trainings, registration and further information can be found on the Commission's website, www.oregon.gov/ogec.

SECTION 3: BOARD MEETINGS

3.1 Required Meetings

The district will hold regular monthly board meetings, in accordance with Oregon Public Meetings Law as described in ORS 192.610 to 192.690. Regular meetings will be open to the public. Board members' attendance at meetings is expected. At minimum a quorum of the board shall discuss, deliberate and take action as appropriate on all agenda items.

3.2 Notice

Public notice for all meetings of the district, including executive sessions, shall be provided in the following manner:

- A. Notice of regular meetings shall be provided at least three calendar days prior to the meeting.
- B. Notice shall include the key topics expected to be discussed or decided at the meeting. Items designated for Executive Session should only be identified by reference to the particular authorizing statute permitting such discussions.
- C. Notice shall be given in at least two of the following ways:
 - 1. By publication in newspaper of general circulation in the community.
 - 2. By publication on the district website.
 - 3. By email notification to any distribution list maintained by the district of individuals who have requested to be notified, including members of the media.
 - 4. By physical posting in at least one public place, such as a community bulletin board or in a public area of the district office.

3.3 Agenda

The executive director shall prepare an agenda for each regular board meeting, special meeting, or executive session. The board president shall review and prove the final agenda. The agenda shall specify all matters scheduled to come before the board at the meeting, under the following headings:

- A. CALL TO ORDER
- B. ROLL CALL
- C. VISTORS/PUBLIC COMMENT
- D. WORK SESSION

E. CONSENT CALENDAR

F. BUSINESS SESSION

G. PUBLIC HEARING (if any)

H. EXECUTIVE DIRECTORS REPORT

I. BOARD PRESIDENT/BOARD MEMBER COMMENTS

J. ADJOURNMENT

Board members may request items to be placed on an agenda through the board president or executive director. Agenda suggestions by board members should be made at least 30 days in advance of meeting to allow time for staff to prepare. The agenda and any attachments shall be made available to board members and to the public at least three days prior to each regular board meeting.

Board members should make every effort to ensure that agenda items they wish to be considered are submitted in a timely manner in advance of the meeting. However, a board member *may* also move to add an item to the agenda at the beginning of a meeting, subject to board approval. If approved by the board, item will be added to agenda to be considered as the last item under the business session.

The board president may place certain items on a consent calendar and approve them as one action. Any board member may request to remove an item from the consent calendar for discussion, modification and individual approval.

3.4 Executive Sessions

The board may convene an executive session *only* for the specific statutorily authorized reasons outlined in ORS 192.660. Executive sessions shall be noticed in the same manner as regular board meetings, and must include the specific authorizing statute under which the meeting is allowed. An executive session may be called as part of a regular, special, or emergency board meeting provided proper notice has been given. The board may also call a separate meeting that is exclusively an executive session.

Executive sessions are meetings where matters of confidentiality are discussed. These matters fall into three categories: personnel, legal, and land. When discussions take place in executive session, they are expected to be confidential. Meeting materials are often used to support the topic being discussed. These materials and all discussions related to the matter are confidential and will not be allowed to be removed from the meeting.

Executive sessions are closed to the public except for the media, who must be allowed to have a representative at the meeting. The presiding officer should, however, instruct members of the media present in executive session not to report or disclose matters discussed at the session. If such instruction is not given, the media may disclose the discussion. The board may, at its discretion, invite people who are not part of the board to attend executive sessions.

Executive sessions may not be held for the purpose of taking any final action or making any final decision.

Board members should follow these guidelines:

A. Board members will keep all written materials provided to them on matters of confidentiality under law in complete confidence to ensure that the district position is not compromised. No mention of the information read or heard should be made to anyone other than the board members, executive director, or legal counsel.

Written materials should be returned to the executive director before leaving the executive session.

B. All public statements, information or media releases relating to a confidential matter will be handled by the executive director, legal counsel, or designated board member.

C. Unless required by law, no board member may make public the discussions or information obtained in executive session. The board may censure a board member who discloses confidential information or otherwise violates this policy.

3.5 Special and Emergency Meetings

A. Special Meetings: If a need arises to address, deliberate or take action on a given topic and cannot wait until the next regular board meeting, the board may convene a special meeting to address the issue(s). Special meetings are open to the public and require a minimum of 24 hours' notice. The agenda for a special meeting shall only include the particular items for which the special meeting is being called, and the meeting shall address *only* the agenda items, and then adjourn.

B. Emergency Meetings: The board may convene an emergency meeting with less than 24 hours' notice, if necessary, when unforeseen circumstances arise. An actual emergency must exist that requires immediate action of the board. Notice must be appropriate to the circumstances and should include a reasonable attempt to contact the media and other known interested persons. An emergency meeting shall relate only to the urgent items in question and does not permit consideration of any additional district business.

3.6 Serial Meeting

Outside of a publicly noticed meeting, board members must refrain from back-and-forth conversation when discussing district business for the purpose of leading toward a decision of the board. This includes email communication. Such discussions are considered a serial meeting and violate the Public Meetings Act, (ORS 192.610-192.690). For example: a board member may not call or email one board member to discuss an issue and then call a second board member to have the same discussion. This constitutes a quorum and a violation.

3.7 Minutes

Written minutes shall be taken at every meeting of the district. Minutes do not need to be a verbatim transcript of the proceedings but should accurately reflect the matters discussed and views of the participants. The board recording secretary is responsible for ensuring that accurate minutes are transcribed and distributed to board members and available to the public within a reasonable time after the meeting. The recording secretary shall also keep official copies of properly authenticated minutes, in chronological order, on file with the district permanently.

Written minutes of an executive session will be kept in separate document. Executive session minutes shall be labeled and stored separately from public meeting minutes to avoid inadvertent disclosure.

Meeting minutes shall comply with ORS 192.650 and at minimum contain the following:

- A. Name of board members and staff present;
- B. All motions, resolutions, orders, measures and ordinances proposed and their disposition;
- C. The result of any votes, including the names of each board member and how they voted;
- D. The substance of the discussion on any matter; and
- E. Reference to any document discussed at the meeting.

Meeting minutes may be amended as necessary. Upon receipt and review of the minutes, board members may submit any corrections or additions to the recording secretary so that a corrected copy may be issued to the board and public prior to the next meeting for board approval. The board must authorize any changes to the meeting minutes.

3.8 Procedural Rules

To ensure focused and efficient meetings, the board will adhere to the following procedures and meeting protocol. In the event a parliamentary procedure issue is not addressed by this policy, the board shall use Robert's Rules of Order to decide such issue.

- A. Motions - General
 - 1. All board members have the right to make motions, discuss questions and vote on any issue before the board.
 - 2. Board member motions will be clearly and concisely stated. The president will state the name of the board members making the motion and the second.
 - 3. The president will repeat the motion prior to a board vote.
 - 4. Motions for withdrawal of a motion, agenda order, roll call vote or point of order do not require a second.
 - 5. A motion on which a second is not made but where discussion begins is deemed seconded by the member beginning the discussion. Motions requiring a second and not receiving such will die.
 - 6. Discussion of a motion is open to all board members wishing to address it. A member must be recognized by the president prior to speaking on the motion.
 - 7. The president may ask for a voice vote, but a roll call vote should be taken on all final decisions. All members will vote on each motion unless legally disqualified. A

member abstaining from a vote must state the basis for any conflict of interest or other disqualification. The recording secretary will maintain a record of the votes.

8. The president will announce the results of any vote. Board members may explain their votes but must do so succinctly.
- B. Ties: A motion receiving a tie vote fails.
- C. Withdrawal: A motion may be withdrawn by the motion maker at any time without consent of the board.
- D. Table: A motion to table is not debatable and precludes any amendment or further debate. If the motion carries, the item may only be taken from the table by adding it to a future agenda for continued discussion.
- E. Postpone: A motion to postpone may be made to either postpone to a certain date or to postpone indefinitely. A motion to postpone to a certain date is debatable and amendable. A motion to postpone indefinitely is a motion to reject without a direct vote and is debatable and not amendable.
- F. Amendment: A motion to amend may be made to a prior motion that has been seconded but not voted on. Amendments will be voted on first, prior to the motion being amended (or not amended) and voted on. Motions to adjourn, table, take from table, reconsider, for point of order and agenda order may not be amended.
- G. Call for Question: A motion calling for the question ends debate on the item and is not debatable. A second is required, and each board member who wishes it should have one opportunity to speak before the motion is called. Once called, the president will inquire if any objection is raised. If there is an objection, the matter will be put to vote and either pass with a majority vote or fail. Debate may continue if the motion fails.
- H. Reconsideration: When a motion has been decided, a board member *who voted with the majority* may move for reconsideration. A motion for reconsideration may only be made at the meeting at which the motion was approved.
- I. Adjournment and Recess: Any meeting of the board may be continued or adjourned with a motion and majority vote of the board members present. A motion to adjourn will be in order at any time except while a vote is being taken or when made as an interruption of a member who is speaking. Upon the request of a board member, a short recess may be taken during a board meeting.
- J. Control of Meeting: The president, or vice-president in the president's absence, shall have the authority to keep order and impose reasonable restrictions necessary for the orderly and efficient conduct of a meeting. People who fail to comply with such reasonable regulations or who otherwise disturb the meeting may be asked to leave, and upon failure to do so, may be treated as a trespasser.

3.9 Order and Decorum

Board members will assist the board president in preserving order and decorum during board meetings and will not delay or interrupt proceedings. Board members will comply with any ruling of the president or board, and the following rules will be observed to maintain order and decorum during meetings:

- A. Board members will review necessary information, including the agenda and meeting materials, before meetings, and will come to meetings prepared.
- B. Any board member desiring to be heard will request to the president to be heard. Board members will be given an opportunity to speak at least once on any pending motion or agenda item. Once recognized, the speaker will confine their own remarks to the subject under consideration.
- C. When speaking on behalf of the board or district, board members will represent the board's official position, not their own personal opinion.
- D. Board members will be open and candid and should be succinct in stating their views. Board members should focus on a single issue or topic and any one time and allow one another to finish speaking without interruption.
- E. Board discussions are to focus on district issues; board members should avoid becoming involved with non-district issues not relevant to the current discussion.
- F. Board members should keep discussions moving and adhere to established time limits on discussions.
- G. Board members will refrain from criticizing or berating each other, staff, or members of the public.

3.10 Public Participation/Comment

Except in limited circumstances, Public Meetings Law does not require that participation be allowed by the public. In order to foster an atmosphere of cooperation and transparency, and in order to best serve the interests of the community, it will be the policy of Sisters Park & Recreation District to allow public comment at all open board business meetings, under the following structure:

- A. Public testimony sign-up forms will be available at each regular board meeting. The board will provide audience time at the beginning of each regular business meeting, according to the agenda. During this time members of the public may speak to the board about district items. This time is for public comment and is not intended to be a forum for a public conversation. Once recognized by the board president, members shall state their name and address for the record and address the board. The board may set time limits comments and may request that groups with similar comments or issues choose a spokesperson to present joint remarks.
- B. Public comment on personnel matters, except those involving the executive director, are considered district operations and should be directed to the executive director for appropriate follow-up.
- C. Public comment involving concerns of the executive director should be directed to the board president, who will work with the board and consult legal counsel, as needed, to determine appropriate next steps.
- D. Board members should not respond to comments made during public comment except to ask clarifying questions. Any public requests for board action should be referred to staff for review before being placed on a future agenda.

3.11 Virtual Attendance

In-person public meetings of the board of Sisters Park & Recreation District shall also allow for remote attendance by any member of the public who wishes to attend in such a manner. In order to comply with this regulation, the district will accommodate remote/virtual attendance as follows:

- A. The recording secretary oversee remote accommodation.
- B. Meeting notices will include instructions that direct any person wishing to attend by virtual means a link and instruction for attending the meeting and making public comment.
- C. Virtual attendees will have the same opportunity as in-person attendees for public comment, if requested. The designee in charge of monitoring the remote aspect of the meeting shall, upon starting the virtual meeting, receive any requests for public comment. Virtual attendees requesting such will state their name and address and be added to the public testimony sign-up form.

SECTION 4: COMMITTEES

4.1 General

A. The board will create district committees/advisory committees as needed. The board will create committee, determine the number of committee members and length of term, and appoint members to any district committees by resolution. Qualifications for committee members will be as follows:

- 1. Committee members shall be residents of the district.
- 2. Committee members **may** be required to pass a background check consistent with the operational policies of the district prior to appointment to a committee.
- 3. Neither district employees nor persons having a contractual relationship with the district may serve on district committees as public members.
- 4. A member of the public may not simultaneously serve on more than two district committees or one district advisory committee, nor may a member of the public simultaneously serve as chair on two district committees, except relative to service on the budget committee.
- 5. Candidates for committees will complete a board-approved application or statement of interest.

B. Board members may suggest persons for committee membership who have demonstrated interest and knowledge in the committee's area of responsibility.

C. The district will give public notice of committee vacancies.

D. Committees will select a chair and a secretary and determine the committee's meeting schedule and rules for operation. Minutes must be taken of all committee meetings. Minutes will be retained by the committee secretary and distributed to committee members, board members and executive director

E. The board may, by resolution, remove a member of the public from a district committee prior to the expiration of the term of office.

F. Committees and their members have no authority to represent the district's official position on any matter except by express and explicit approval of the board for such.

G. All advisory committee meetings are public meetings under state law and subject to all requirements thereof.

~~H. The executive director may appoint residents to committees that report to the executive director in an advisory capacity. This type of committee appointment does not fall under the same public meeting requirements as a board-appointed committee.~~ The executive director may appoint residents to work groups for the purpose of providing advice and recommendations on matters within the scope of the executive director's duties and responsibilities. These work groups serve in an advisory capacity to the executive director and are not subject to the same public meeting requirements as board-appointed committees, unless otherwise required by law.

SECTION 5: ADMINISTRATION

5.1 Delegation

The primary responsibility of the board is to make policy-level decisions for the district, and to hire, evaluate and manage the district's executive director. Administrative authority for the daily operations of the district and the management of all district personnel shall be delegated to the executive director to the extent reasonably possible. No individual board member may direct or order a staff member on any matter that relates to the daily operations or administrative activities of the district unless expressly authorized by the board. No individual board member may order, direct, or conduct any review of personnel records of any staff member or any other record that is exempt under Public Records law unless expressly authorized by the board. If any board member should be delegated by the board to exercise any administrative authority for the district, that direction shall be in writing and shall state the express purpose for which authority is being granted and for what duration, and any such appointment shall be agreed upon between the board and the executive director. Any board communications relative to district business must be directed to the board president, who will then communicate the question, request, or concern to the executive director.

5.2 Management

The board shall be responsible for the following supervisory duties:

- A. Executive Director:
 - 1. Hire the executive director.
 - 2. Define the duties and responsibilities of the executive director.
 - 3. Approve the contract and amount of compensation, to include salary, benefits, bonuses, vacation, travel, etc.
 - 4. Evaluate the executive director annually.

5. Approve programs for management development.
 6. Provide advice and consultation to executive director on matters within the purview of the board's responsibilities.
 7. With the assistance of legal counsel, engage in any necessary disciplinary action as relates to the executive director, up to and including termination.
- B. Financial:
1. Approve contracts for professional services required by and for the board, and any other contracts binding the district that are outside of the authority level of the executive director.
 2. Approve the form and amount of reimbursement for board members, if needed.
 3. Approve specific important projects.
 4. Review and approve the annual budget and capital improvement plan.
 5. Review and approve any employee benefit plans.
 6. Monitor the finances of the district and otherwise acting as fiduciary, setting policy or taking action to ensure the fiscal integrity of the organization.
 7. Select the district's independent municipal auditor and annually approve the audit report.
- C. District Plans and Objectives:
1. Become familiar with and abide by all laws and policies governing the operation of the district.
 2. Approve any significant departure from established plans or policy.
 3. Develop and approve long-range plan of growth and development for the district.
 4. Ensure that program objectives are assigned to the proper planning or implementing subgroups or committees.
 5. Receive, discuss and take action on committee or other planning body recommendations.
 6. Pass district resolutions and adopt ordinances.
- D. Compliance and Legal
1. Select legal counsel and consultants for the district.
 2. Request advice from legal counsel as needed. Requests to legal counsel for advice requiring legal research may not be made by a board member without the concurrence of the board. Before requesting research or other action by legal counsel, the board should, if appropriate, consult with the executive director to determine if the request or action can be accomplished cost-effectively. Outside a board meeting, the board should make requests of legal counsel through the executive director, with the exception of issues related to performance of the executive director.
 3. Ensure that the district is in compliance with all federal, state, and local laws.

5.3 Board Member Expenses and Compensation

A. Compensation

Pursuant to ORS 198.190, board member compensation is limited to \$50 per day of duties performed in service of the board. While this is allowable by statute, Sisters Park & Recreation District has no approved policy in place to compensate board members.

B. Reimbursement

Board members will be reimbursed for authorized expenses incurred in the service of the board. Reimbursable expenses pertain only to the board member and do not include the spouse, children, other relatives or companions. Reimbursable expenses may include, if pre-approved by the board of directors and if funds are available:

1. Transportation;
2. Lodging;
3. Meals;
4. Registration fees for conferences, conventions and seminars; and
5. Other actual and necessary expenses related to the official business of the board member as deemed appropriate.

Board members should exercise good judgment so as to avoid unnecessary district expense and should not undertake any board business that will generate reimbursable expenses without the express approval of the board.

Board members will be reimbursed for eligible expenses upon completion of the relevant assignment, within a reasonable amount of time after submittal of documentation of expenses. Expenses are subject to review by the board and, if deemed unreasonable, may be declined for reimbursement.

SECTION 6: ETHICS

Board members are considered public officials and public representatives of the district, and will conform to the expected high standards of ethical conduct, including but not limited to the following:

6.1 Governing Statutes

Board members will review and observe the requirements of the Oregon Ethics Law Guide for Public Officials, and all requirements of the Oregon Revised Statutes governing ethics for public officials, ORS 244.010 to 244.390. Liability for violation of Oregon's Ethics Laws for Public Officials is personal to the public official. It is not covered by the district's liability coverage, and the costs of investigation and any penalty issue are the responsibility of the board member.

6.2 Conflicts of Interest

Board members are strictly prohibited from using a position in public office for private financial gain. Board members must give public notice of any actual or potential conflict of interest at a public board meeting, and such notice will be reported in the meeting minutes. The disclosure shall be repeated and recorded in the meeting minutes in each instance where the matter is discussed.

- A. Potential Conflict of Interest: Exists when a decision being deliberated by the board *could* result in financial gain or avoidance of financial loss to the board member, a relative of the board member, or a business owned by the board member or a relative of the board member. A potential conflict must be disclosed, but the board member may still participate in the discussion and vote on the issue.
- B. Actual Conflict of Interest: Exists when a decision by the board *will* result in a financial gain or avoidance of financial loss to the board member, a relative of the board member, or a business owned by the board member or a relative of the board member. An actual conflict must be disclosed and the board member may not participate in discussion of the matter or vote on the issue.

6.3 Prohibited Actions

In representing the best interests of the district and its constituents, and in avoidance of pursuing individual agendas, board members will refrain from:

- A. Disclosing confidential information or making use of special knowledge or information before it is made available to the general public.
- B. Promoting relatives, clients or employees for boards and commissions without making appropriate disclosures.
- C. Seeking employment of relatives with the district without making appropriate disclosures.
- D. Accepting a gift or gifts exceeding \$50 in total value within any single year from any source with a legislative or administrative interest in the district.
- E. Taking an action that benefit special interest groups at the expense of the district as a whole.
- F. Any other action or request for preferential treatment that places the interests of the board member, a board member's relatives, associates, co-workers, clients or friends above the best interests of the district.

SECTION 7: COMMUNICATIONS

7.1 Communications with the Media

Any official position or comment by the board to any media representative or outlet shall be provided or authorized by the board president and/or the executive director. Any other communication with the media by board members shall be considered unauthorized and shall not represent the official position of the district, unless delegated by a majority of the board.

7.2 Communication with Executive Director

The board will respect the separation between policymaking and administration (board and executive director functions respectively) as outlined in Section 5.1 (Delegation), by observing the following communication policies with respect to district staff:

- A. The board will work with the district staff as a team in the spirit of mutual respect and support.
- B. Outside of board meetings, board members will not attempt to influence a district employee or the executive director, or advocate for a certain outcome in regard to personnel matters, purchasing issues, the award of contracts or the selection of consultants. However, board members discussing these matters with staff outside of board meetings in a *non-coercive* manner is appropriate.
- C. Board members will, wherever possible, limit individual contact with district staff to the executive director or designated staff by the executive director for requests that concern the relevant matter or matters, so as not to influence staff decisions or recommendations, interfere with their work performance, undermined executive director authority, or prevent the board as a whole from receiving information. The executive director will determine the most effective way to respond to board requests.
- D. When expressing criticism to staff, either at a public meeting or through other communication, board members will be professional and mindful of the role and responsibility of staff members.
- E. Any written materials or information requested of staff by board members will be submitted to the entire board and include a notation stating who requested the information.
- F. The board president will refer comments or questions regarding district personnel or administration to the executive director. The executive director may, at their own discretion, reply to the inquiry directly or instruct the appropriate staff member to do so.

7.3 Complaint Process

When a board member is contacted by a community member or staff member regarding a concern or complaint, the board member should:

- A. Listen respectfully to the concern and maintain a professional demeanor.
- B. Explain the district's process for addressing concerns and the appropriate steps to follow if the matter is not resolved.
- C. Refer operational and staff concerns to the executive director for review and appropriate action.
- D. Explain options for unresolved concerns. If the individual remains dissatisfied after following the appropriate process, they may address the board during public comment at a board meeting. Confidential personnel matters should not be discussed during public comment.
- E. Clarify the board member's role. Individual board members do not have the authority to speak or act on behalf of the full board. The board member may share the concern with the executive director and, when appropriate, the board, and allow the established process to proceed.

7.4 Confidentiality

- A. Board members will keep all written materials provided to them on matters of confidentiality under law in complete confidence to ensure that the district position is not compromised. No mention of the information read or heard should be made to anyone other than the board members, executive director, or legal counsel.
- B. All public statements, information or media releases relating to a confidential matter will be handled by the executive director, legal counsel, or designated board member.
- C. Unless required by law, no board member may make public the discussions or information obtained in executive session. The board may censure a board member who discloses confidential information or otherwise violates this policy.

SECTION 8: BUDGET

8.1 Governing Statutes and the Budget Process

The board will be responsible for reviewing and approving the annual budget. The process for preparing and approving the district's annual budget is more fully described in the Local Budget Laws for Oregon, ORS Chapter 294. Board members will familiarize themselves with these statutes and with Local Budgeting Manual published by the Oregon Department of Revenue. The Local Budgeting Manual will be the primary reference for all budgeting issues, but for purposes of this policy manual, the process is summarized as follows:

- A. Budget Process
 - 1. The board appoints a budget officer (ORS 294.331)
 - 2. The board appoints a budget committee consisting of all board members plus an equal number of electors of the district (ORS 294.414).
 - 3. Vacancies on the budget committee are filled by appointment of a majority of the board, for a three-year term. Budget committee members may serve up to two consecutive terms.
 - 4. The budget officer prepares (or supervises preparation of) a budget message, explaining the proposed budget and any significant changes to the district's fiscal policy or financial position, and a proposed budget to present to the budget committee.
 - 5. The budget officer gives public notice of the budget committee meeting as required by ORS 294.401.
 - 6. The budget committee meets, and the budget officer delivers the budget message. The committee will meet thereafter as needed to revise and complete the budget. At least one meeting must provide the opportunity for questions and comments from any interested person. (ORS 294.426)
 - 7. The budget committee considers the budget and any comments made by the public and makes any final recommendations. Once satisfied, the budget committee, by motion, second, and majority vote, approves the budget and the amount or rate of any relevant tax. The approval/results of the vote are recorded in the minutes of the meeting. (ORS 294.428). A passing vote requires a majority of the budget committee.

As the budget committee consists of ten seats, six yes votes are required to approve the budget.

8. The budget committee schedules a hearing, and the budget officer publishes a summary and Notice of Budget Hearing and Financial Summary 5 to 30 days before the scheduled hearing (ORS 294.448).
9. The board will hold one or more budget hearings on the date specified by notice, to listen to public testimony on the budget approved by the committee. (ORS 294.453).
10. The board adopts the budget, makes appropriations, imposes and categorizes taxes. The board may make changes to the approved budget before it is adopted. (ORS 294.456)
11. The board certifies taxes to the county assessor.

Upon submission of the budget to the board, the budget committee has completed its duties as required and no further meetings of the budget committee shall take place prior to the next budget cycle unless the board directs otherwise. It should be noted that budget committee members are public officials as defined in Oregon's Ethics Laws for Public Officials, and are subject to conflict of interest disclosure and other ethics requirements.

SECTION 9: BOARD MEMBER DEVELOPMENT AND TRAINING

9.1 General

Board members are encouraged to attend relevant educational and professional conferences and seminars as well as conferences and seminars that deal with issues relevant to or being faced by the district. Any proposed training or attendance at any conference or training event must be authorized by the board and are subject to fund availability.

9.2 Minimum Requirements

All board members will be required to complete certain curricula. The curricula shall consist of the following minimum criteria, but the board may add additional board training requirements or recommendations as needed:

- A. Attend Oregon Public Meeting Law Training once per term, board appointed committee members must also attend once per term. This requirement is established by Oregon law (ORS 192.700) and overseen by OGEC. Approved training courses are offered by SDAO.
- B. Attend an SDAO Board of Directors and Management Staff Training at the beginning of the board member's first term and every other year after.
- C. **Annually attend a Recognizing and Reporting Child Abuse and Neglect training.**
- D. Read and be familiar with Oregon Ethics Guide for Public Officials.
- E. Read and be familiar with the Local Budgeting Manual published by the Oregon Department of Revenue.

- F. Other training as required or recommended by SDAO, the State of Oregon, or any other related governing authority.
- G. Read and be familiar with all board policies and duties outlined herein.

The executive director will work with board members to ensure they have access to the correct documents and to facilitate, if needed, registration for trainings.

Sisters Park & Recreation District
BOARD POLICIES RECEIPT ACKNOWLEDGMENT FORM

I am a duly elected board member of the board of Sisters Park & Recreation District, and hereby acknowledge that I have been provided a copy of the Board Duties and Responsibilities Manual, and that it contains important information regarding my role as a board member. I have read and understand the policies contained in the Manual and have asked the currently presiding board president or president tempore for clarification of any information that I did not understand or had further questions regarding.

By my signature below, I agree to observe and comply with all policies and guidelines contained in the manual.

Board Member's Name (Print)

Board Member's Signature

Date



BOARD DUTIES AND RESPONSIBILITIES
POLICY MANUAL

Approved by the board of directors on xx/xx/2026

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SECTION 1: OVERVIEW

The policies compiled in this guidebook represent the board member duties and responsibilities of Sisters Park & Recreation District. Board member's signature on the Acknowledgment and Agreement to Comply page of this manual (pg. 21) constitutes board member's agreement to comply with the board policies and guidelines stated herein.

SECTION 2: THE BOARD

2.1 Board Members

The board of Sisters Park & Recreation District shall be comprised of five board members, who are duly elected public officials serving a term of four years. Each board member is charged with serving the best interests of the district, and will exercise and carry out the powers and authority granted by the Oregon Revised Statutes, including ORS Chapter 198, and those statutes outlined in the Principal Act for Sisters Park & Recreation District, ORS Chapter 266. Each board member shall serve an equal role on the board, and the board shall operate as a whole. Board members have no individual authority except that expressly delegated by the board.

2.2 Oath of Office

Before assuming office, each board member shall take an oath of office. The oath should be administered at a public meeting by the executive director or their designee. Language of the oath shall substantially similar to the following:

"I, [NAME], do solemnly swear that I will faithfully perform the duties of the office of board member of the Sisters Park & Recreation District to the best of my abilities; that I will abide by the rules, regulations, and policies of the Sisters Park & Recreation District; and that I will uphold the laws and the Constitutions of the State of Oregon and the United States of America."

2.3 Board Officers

The board shall annually elect from among its members, officers as prescribed by the Principal Act of Sisters Park & Recreation District. These shall include president and vice-president. The position of secretary and budget officer shall be served by staff members and appointed by resolution of the board. Officers have the general powers and duties outlined below:

President – The president of the board shall preside at board meetings and shall prepare or confer with the executive director on preparation of the meeting agenda. The president is charged with conducting meetings, preserving order and enforcing the rules of the board. They may call special meetings according to Oregon Public Meetings Law and shall sign official district documents on behalf of the board (when authorized to do so by a majority of the board). The president should also, when authorized to do so by a majority of the board, be the source of contact for the district's general counsel attorney on behalf of the district. The president has the same right as other members of the board to move, second, debate and vote.

Vice-President – In the president’s absence, the vice-president shall act as president pro tempore, and shall have the powers and duties of the president of the board as prescribed by district policies.

Board Secretary - The board secretary will review draft meeting minutes for minor grammatical and clarity edits before they are presented to the full board for approval.

Board Treasurer – While not required by statute, the board may appoint a board member to serve as treasurer. The board treasurer’s responsibilities include serving on the financial oversight committee; reviewing monthly financial statements, bank reconciliations, and journal entries; assisting with the annual budget and audit processes; and reporting on the district’s financial condition at monthly board meetings.

Clerk – The board clerk is appointed by resolution as the executive director. The clerk shall be responsible for ensuring that accurate minutes of board proceedings are kept, transcribed, and distributed to each board member in a timely manner as required by Oregon law. The clerk will maintain properly authenticated official minutes, to be kept in chronological order and on file in the district’s records permanently. Responsibilities associated with meeting minutes may be delegated to a staff member by majority vote of the board, but in such a case are still under the supervision and responsibility of the board clerk. The board clerk will also serve as the district’s public meeting grievance officer per requirement of HB 2805. The clerk also signs legal documents approved by the board on behalf of the district.

Budget Officer – The budget officer is appointed by resolution as the executive director. The budget officer oversees preparation of the proposed budget, coordinates budget development with staff and departments, and presents the budget to the budget committee in compliance with Oregon Local Budget Law (ORS Chapter 294).

Legislative Liaison - The legislative liaison is not statutorily required and may be appointed by the board to work closely with the executive director to advise on bills in the state or federal legislature that could have an impact on the operations of the district. While the legislature is in session, it is common for quick decisions to be made in support or opposition of a bill. While this doesn’t happen often, the liaison is available to the executive director to talk through decisions on how to respond to legislative issues. In the event the board does not appoint a legislative liaison, the board chair will serve in this capacity. Activities of the legislative liaison will be conducted in accordance with the legislative policy approved by the board.

2.4 Vacancies

As provided by ORS 198.320, if a board member should resign from the board before their term is up, the vacancy shall be filled by appointment decided by majority vote of the board. If the board cannot agree on an appointment, or there is not a quorum available to do so, the board of County Commissioners for Deschutes County will appoint a replacement. The appointed replacement shall serve until the next regular election of board members. If a board vacancy is within 90 days of an upcoming special district board member election, the board may choose to forego an appointment and wait for the outcome of the election.

2.5 Quorum

A quorum refers to the minimum number of members required to be present at a meeting or assembly in order to conduct business. It ensures that decisions are made with the participation of a sufficient number of members to represent the board's interests.

The quorum requirement for the district's five-member board is three members in attendance. If a quorum is not met, the board may not conduct business.

For a motion to pass, the majority of the board (not just the majority present) must vote in favor. In other words, the board must have an affirmative vote from three or more members for a motion to pass regardless of the number of members present.

Board members should avoid creating a quorum outside of noticed board meetings. While board members may gather socially, they must refrain from discussing board-related topics or making decisions. If board members are gathering for official business with or without making decisions, the gathering will be publicly noticed as a public meeting and subject to open meetings and public records acts.

2.6 Board Member Conduct

A) Representative of the District: If a board member appears before another governmental agency or organization to give a statement on an issue relevant to the district, that member must state whether the statement reflects personal opinion, is the official position of the district, or both. Additionally, if the board member is representing the district, they *must* support and advocate for the official district position on the issue.

B) Governing District: The board shall not, to the extent possible, involve itself in the day-to-day operations of the district. Without prior approval of the board, no member may interfere with or engage in district operations, including programs, maintenance, personnel management, administration, enforcement of facility rules, planning, training, or other daily operations and responsibilities of the executive director. If the board sees a need for an exception and asks a board member to become involved in district operations, the board will clearly state *in writing* the board member's operational duties/functions, and the board president and executive director shall agree to said arrangement prior to the board member commencing involvement.

Board member conduct and expectations are more fully outlined in Section 6 (Ethics).

2.7 Training Requirements

The Oregon Government Ethics Commission (OGE) has oversight and authority to enforce public meetings and ethics laws pertaining to public officials. Per ORS 192.700 (*Annual Training Requirements*), members of the governing board of a public body having annual expenditures of \$1 million or greater are required to complete an OGE-administered or approved public meetings law training at least once during their term of office. Available trainings, registration and further information can be found on the Commission's website, www.oregon.gov/ogec.

SECTION 3: BOARD MEETINGS

3.1 Required Meetings

The district will hold regular monthly board meetings, in accordance with Oregon Public Meetings Law as described in ORS 192.610 to 192.690. Regular meetings will be open to the public. Board members' attendance at meetings is expected. At minimum a quorum of the board shall discuss, deliberate and take action as appropriate on all agenda items.

3.2 Notice

Public notice for all meetings of the district, including executive sessions, shall be provided in the following manner:

- A. Notice of regular meetings shall be provided at least three calendar days prior to the meeting.
- B. Notice shall include the key topics expected to be discussed or decided at the meeting. Items designated for Executive Session should only be identified by reference to the particular authorizing statute permitting such discussions.
- C. Notice shall be given in at least two of the following ways:
 - 1. By publication in newspaper of general circulation in the community.
 - 2. By publication on the district website.
 - 3. By email notification to any distribution list maintained by the district of individuals who have requested to be notified, including members of the media.
 - 4. By physical posting in at least one public place, such as a community bulletin board or in a public area of the district office.

3.3 Agenda

The executive director shall prepare an agenda for each regular board meeting, special meeting, or executive session. The board president shall review and prove the final agenda. The agenda shall specify all matters scheduled to come before the board at the meeting, under the following headings:

- A. CALL TO ORDER
- B. ROLL CALL
- C. VISTORS/PUBLIC COMMENT
- D. WORK SESSION
- E. CONSENT CALENDAR
- F. BUSINESS SESSION
- G. PUBLIC HEARING (if any)

H. EXECUTIVE DIRECTORS REPORT

I. BOARD PRESIDENT/BOARD MEMBER COMMENTS

J. ADJOURNMENT

Board members may request items to be placed on an agenda through the board president or executive director. Agenda suggestions by board members should be made at least 30 days in advance of meeting to allow time for staff to prepare. The agenda and any attachments shall be made available to board members and to the public at least three days prior to each regular board meeting.

Board members should make every effort to ensure that agenda items they wish to be considered are submitted in a timely manner in advance of the meeting. However, a board member *may* also move to add an item to the agenda at the beginning of a meeting, subject to board approval. If approved by the board, item will be added to agenda to be considered as the last item under the business session.

The board president may place certain items on a consent calendar and approve them as one action. Any board member may request to remove an item from the consent calendar for discussion, modification and individual approval.

3.4 Executive Sessions

The board may convene an executive session *only* for the specific statutorily authorized reasons outlined in ORS 192.660. Executive sessions shall be noticed in the same manner as regular board meetings, and must include the specific authorizing statute under which the meeting is allowed. An executive session may be called as part of a regular, special, or emergency board meeting provided proper notice has been given. The board may also call a separate meeting that is exclusively an executive session.

Executive sessions are meetings where matters of confidentiality are discussed. These matters fall into three categories: personnel, legal, and land. When discussions take place in executive session, they are expected to be confidential. Meeting materials are often used to support the topic being discussed. These materials and all discussions related to the matter are confidential and will not be allowed to be removed from the meeting.

Executive sessions are closed to the public except for the media, who must be allowed to have a representative at the meeting. The presiding officer should, however, instruct members of the media present in executive session not to report or disclose matters discussed at the session. If such instruction is not given, the media may disclose the discussion. The board may, at its discretion, invite people who are not part of the board to attend executive sessions.

Executive sessions may not be held for the purpose of taking any final action or making any final decision.

Board members should follow these guidelines:

A. Board members will keep all written materials provided to them on matters of

confidentiality under law in complete confidence to ensure that the district position is not compromised. No mention of the information read or heard should be made to anyone other than the board members, executive director, or legal counsel.

Written materials should be returned to the executive director before leaving the executive session.

B. All public statements, information or media releases relating to a confidential matter will be handled by the executive director, legal counsel, or designated board member.

C. Unless required by law, no board member may make public the discussions or information obtained in executive session. The board may censure a board member who discloses confidential information or otherwise violates this policy.

3.5 Special and Emergency Meetings

A. Special Meetings: If a need arises to address, deliberate or take action on a given topic and cannot wait until the next regular board meeting, the board may convene a special meeting to address the issue(s). Special meetings are open to the public and require a minimum of 24 hours' notice. The agenda for a special meeting shall only include the particular items for which the special meeting is being called, and the meeting shall address *only* the agenda items, and then adjourn.

B. Emergency Meetings: The board may convene an emergency meeting with less than 24 hours' notice, if necessary, when unforeseen circumstances arise. An actual emergency must exist that requires immediate action of the board. Notice must be appropriate to the circumstances and should include a reasonable attempt to contact the media and other known interested persons. An emergency meeting shall relate only to the urgent items in question and does not permit consideration of any additional district business.

3.6 Serial Meeting

Outside of a publicly noticed meeting, board members must refrain from back-and-forth conversation when discussing district business for the purpose of leading toward a decision of the board. This includes email communication. Such discussions are considered a serial meeting and violate the Public Meetings Act, (ORS 192.610-192.690). For example: a board member may not call or email one board member to discuss an issue and then call a second board member to have the same discussion. This constitutes a quorum and a violation.

3.7 Minutes

Written minutes shall be taken at every meeting of the district. Minutes do not need to be a verbatim transcript of the proceedings but should accurately reflect the matters discussed and views of the participants. The board recording secretary is responsible for ensuring that accurate minutes are transcribed and distributed to board members and available to the public within a reasonable time after the meeting. The recording secretary shall also keep official copies of properly authenticated minutes, in chronological order, on file with the district permanently.

Written minutes of an executive session will be kept in separate document. Executive session minutes shall be labeled and stored separately from public meeting minutes to avoid inadvertent disclosure.

Meeting minutes shall comply with ORS 192.650 and at minimum contain the following:

- A. Name of board members and staff present;
- B. All motions, resolutions, orders, measures and ordinances proposed and their disposition;
- C. The result of any votes, including the names of each board member and how they voted;
- D. The substance of the discussion on any matter; and
- E. Reference to any document discussed at the meeting.

Meeting minutes may be amended as necessary. Upon receipt and review of the minutes, board members may submit any corrections or additions to the recording secretary so that a corrected copy may be issued to the board and public prior to the next meeting for board approval. The board must authorize any changes to the meeting minutes.

3.8 Procedural Rules

To ensure focused and efficient meetings, the board will adhere to the following procedures and meeting protocol. In the event a parliamentary procedure issue is not addressed by this policy, the board shall use Robert's Rules of Order to decide such issue.

A. Motions - General

1. All board members have the right to make motions, discuss questions and vote on any issue before the board.
2. Board member motions will be clearly and concisely stated. The president will state the name of the board members making the motion and the second.
3. The president will repeat the motion prior to a board vote.
4. Motions for withdrawal of a motion, agenda order, roll call vote or point of order do not require a second.
5. A motion on which a second is not made but where discussion begins is deemed seconded by the member beginning the discussion. Motions requiring a second and not receiving such will die.
6. Discussion of a motion is open to all board members wishing to address it. A member must be recognized by the president prior to speaking on the motion.
7. The president may ask for a voice vote, but a roll call vote should be taken on all final decisions. All members will vote on each motion unless legally disqualified. A member abstaining from a vote must state the basis for any conflict of interest or other disqualification. The recording secretary will maintain a record of the votes.
8. The president will announce the results of any vote. Board members may explain their votes but must do so succinctly.

B. Ties: A motion receiving a tie vote fails.

C. Withdrawal: A motion may be withdrawn by the motion maker at any time without consent of the board.

- D. Table: A motion to table is not debatable and precludes any amendment or further debate. If the motion carries, the item may only be taken from the table by adding it to a future agenda for continued discussion.
- E. Postpone: A motion to postpone may be made to either postpone to a certain date or to postpone indefinitely. A motion to postpone to a certain date is debatable and amendable. A motion to postpone indefinitely is a motion to reject without a direct vote and is debatable and not amendable.
- F. Amendment: A motion to amend may be made to a prior motion that has been seconded but not voted on. Amendments will be voted on first, prior to the motion being amended (or not amended) and voted on. Motions to adjourn, table, take from table, reconsider, for point of order and agenda order may not be amended.
- G. Call for Question: A motion calling for the question ends debate on the item and is not debatable. A second is required, and each board member who wishes it should have one opportunity to speak before the motion is called. Once called, the president will inquire if any objection is raised. If there is an objection, the matter will be put to vote and either pass with a majority vote or fail. Debate may continue if the motion fails.
- H. Reconsideration: When a motion has been decided, a board member *who voted with the majority* may move for reconsideration. A motion for reconsideration may only be made at the meeting at which the motion was approved.
- I. Adjournment and Recess: Any meeting of the board may be continued or adjourned with a motion and majority vote of the board members present. A motion to adjourn will be in order at any time except while a vote is being taken or when made as an interruption of a member who is speaking. Upon the request of a board member, a short recess may be taken during a board meeting.
- J. Control of Meeting: The president, or vice-president in the president's absence, shall have the authority to keep order and impose reasonable restrictions necessary for the orderly and efficient conduct of a meeting. People who fail to comply with such reasonable regulations or who otherwise disturb the meeting may be asked to leave, and upon failure to do so, may be treated as a trespasser.

3.9 Order and Decorum

Board members will assist the board president in preserving order and decorum during board meetings and will not delay or interrupt proceedings. Board members will comply with any ruling of the president or board, and the following rules will be observed to maintain order and decorum during meetings:

- A. Board members will review necessary information, including the agenda and meeting materials, before meetings, and will come to meetings prepared.
- B. Any board member desiring to be heard will request to the president to be heard. Board members will be given an opportunity to speak at least once on any pending motion or agenda item. Once recognized, the speaker will confine their own remarks to the subject under consideration.
- C. When speaking on behalf of the board or district, board members will represent the board's official position, not their own personal opinion.

- D. Board members will be open and candid and should be succinct in stating their views. Board members should focus on a single issue or topic and any one time and allow one another to finish speaking without interruption.
- E. Board discussions are to focus on district issues; board members should avoid becoming involved with non-district issues not relevant to the current discussion.
- F. Board members should keep discussions moving and adhere to established time limits on discussions.
- G. Board members will refrain from criticizing or berating each other, staff, or members of the public.

3.10 Public Participation/Comment

Except in limited circumstances, Public Meetings Law does not require that participation be allowed by the public. In order to foster an atmosphere of cooperation and transparency, and in order to best serve the interests of the community, it will be the policy of Sisters Park & Recreation District to allow public comment at all open board business meetings, under the following structure:

- A. Public testimony sign-up forms will be available at each regular board meeting. The board will provide audience time at the beginning of each regular business meeting, according to the agenda. During this time members of the public may speak to the board about district items. This time is for public comment and is not intended to be a forum for a public conversation. Once recognized by the board president, members shall state their name and address for the record and address the board. The board may set time limits comments and may request that groups with similar comments or issues choose a spokesperson to present joint remarks.
- B. Public comment on personnel matters, except those involving the executive director, are considered district operations and should be directed to the executive director for appropriate follow-up.
- C. Public comment involving concerns of the executive director should be directed to the board president, who will work with the board and consult legal counsel, as needed, to determine appropriate next steps.
- D. Board members should not respond to comments made during public comment except to ask clarifying questions. Any public requests for board action should be referred to staff for review before being placed on a future agenda.

3.11 Virtual Attendance

In-person public meetings of the board of Sisters Park & Recreation District shall also allow for remote attendance by any member of the public who wishes to attend in such a manner. In order to comply with this regulation, the district will accommodate remote/virtual attendance as follows:

- A. The recording secretary oversee remote accommodation.

- B. Meeting notices will include instructions that direct any person wishing to attend by virtual means a link and instruction for attending the meeting and making public comment.
- C. Virtual attendees will have the same opportunity as in-person attendees for public comment, if requested. The designee in charge of monitoring the remote aspect of the meeting shall, upon starting the virtual meeting, receive any requests for public comment. Virtual attendees requesting such will state their name and address and be added to the public testimony sign-up form.

SECTION 4: COMMITTEES

4.1 General

A. The board will create district committees/advisory committees as needed. The board will create committee, determine the number of committee members and length of term, and appoint members to any district committees by resolution. Qualifications for committee members will be as follows:

1. Committee members shall be residents of the district.
2. Committee members may be required to pass a background check consistent with the operational policies of the district prior to appointment to a committee.
3. Neither district employees nor persons having a contractual relationship with the district may serve on district committees as public members.
4. A member of the public may not simultaneously serve on more than two district committees or one district advisory committee, nor may a member of the public simultaneously serve as chair on two district committees, except relative to service on the budget committee.
5. Candidates for committees will complete a board-approved application or statement of interest.

B. Board members may suggest persons for committee membership who have demonstrated interest and knowledge in the committee's area of responsibility.

C. The district will give public notice of committee vacancies.

D. Committees will select a chair and a secretary and determine the committee's meeting schedule and rules for operation. Minutes must be taken of all committee meetings. Minutes will be retained by the committee secretary and distributed to committee members, board members and executive director

E. The board may, by resolution, remove a member of the public from a district committee prior to the expiration of the term of office.

F. Committees and their members have no authority to represent the district's official position on any matter except by express and explicit approval of the board for such.

G. All advisory committee meetings are public meetings under state law and subject to all requirements thereof.

H. The executive director may appoint residents to work groups for the purpose of providing advice and recommendations on matters within the scope of the executive director's duties and responsibilities. These work groups serve in an advisory capacity to the executive director and are not subject to the same public meeting requirements as board-appointed committees, unless otherwise required by law.

SECTION 5: ADMINISTRATION

5.1 Delegation

The primary responsibility of the board is to make policy-level decisions for the district, and to hire, evaluate and manage the district's executive director. Administrative authority for the daily operations of the district and the management of all district personnel shall be delegated to the executive director to the extent reasonably possible. No individual board member may direct or order a staff member on any matter that relates to the daily operations or administrative activities of the district unless expressly authorized by the board. No individual board member may order, direct, or conduct any review of personnel records of any staff member or any other record that is exempt under Public Records law unless expressly authorized by the board. If any board member should be delegated by the board to exercise any administrative authority for the district, that direction shall be in writing and shall state the express purpose for which authority is being granted and for what duration, and any such appointment shall be agreed upon between the board and the executive director. Any board communications relative to district business must be directed to the board president, who will then communicate the question, request, or concern to the executive director.

5.2 Management

The board shall be responsible for the following supervisory duties:

- A. Executive Director:
 - 1. Hire the executive director.
 - 2. Define the duties and responsibilities of the executive director.
 - 3. Approve the contract and amount of compensation, to include salary, benefits, bonuses, vacation, travel, etc.
 - 4. Evaluate the executive director annually.
 - 5. Approve programs for management development.
 - 6. Provide advice and consultation to executive director on matters within the purview of the board's responsibilities.
 - 7. With the assistance of legal counsel, engage in any necessary disciplinary action as relates to the executive director, up to and including termination.
- B. Financial:
 - 1. Approve contracts for professional services required by and for the board, and any other contracts binding the district that are outside of the authority level of the executive director.

2. Approve the form and amount of reimbursement for board members, if needed.
 3. Approve specific important projects.
 4. Review and approve the annual budget and capital improvement plan.
 5. Review and approve any employee benefit plans.
 6. Monitor the finances of the district and otherwise acting as fiduciary, setting policy or taking action to ensure the fiscal integrity of the organization.
 7. Select the district's independent municipal auditor and annually approve the audit report.
- C. District Plans and Objectives:
1. Become familiar with and abide by all laws and policies governing the operation of the district.
 2. Approve any significant departure from established plans or policy.
 3. Develop and approve long-range plan of growth and development for the district.
 4. Ensure that program objectives are assigned to the proper planning or implementing subgroups or committees.
 5. Receive, discuss and take action on committee or other planning body recommendations.
 6. Pass district resolutions and adopt ordinances.
- D. Compliance and Legal
1. Select legal counsel and consultants for the district.
 2. Request advice from legal counsel as needed. Requests to legal counsel for advice requiring legal research may not be made by a board member without the concurrence of the board. Before requesting research or other action by legal counsel, the board should, if appropriate, consult with the executive director to determine if the request or action can be accomplished cost-effectively. Outside a board meeting, the board should make requests of legal counsel through the executive director, with the exception of issues related to performance of the executive director.
 3. Ensure that the district is in compliance with all federal, state, and local laws.

5.3 Board Member Expenses and Compensation

A. Compensation

Pursuant to ORS 198.190, board member compensation is limited to \$50 per day of duties performed in service of the board. While this is allowable by statute, Sisters Park & Recreation District has no approved policy in place to compensate board members.

B. Reimbursement

Board members will be reimbursed for authorized expenses incurred in the service of the board. Reimbursable expenses pertain only to the board member and do not include the spouse, children, other relatives or companions. Reimbursable expenses may include, if pre-approved by the board of directors and if funds are available:

1. Transportation;

2. Lodging;
3. Meals;
4. Registration fees for conferences, conventions and seminars; and
5. Other actual and necessary expenses related to the official business of the board member as deemed appropriate.

Board members should exercise good judgment so as to avoid unnecessary district expense and should not undertake any board business that will generate reimbursable expenses without the express approval of the board.

Board members will be reimbursed for eligible expenses upon completion of the relevant assignment, within a reasonable amount of time after submittal of documentation of expenses. Expenses are subject to review by the board and, if deemed unreasonable, may be declined for reimbursement.

SECTION 6: ETHICS

Board members are considered public officials and public representatives of the district, and will conform to the expected high standards of ethical conduct, including but not limited to the following:

6.1 Governing Statutes

Board members will review and observe the requirements of the Oregon Ethics Law Guide for Public Officials, and all requirements of the Oregon Revised Statutes governing ethics for public officials, ORS 244.010 to 244.390. Liability for violation of Oregon's Ethics Laws for Public Officials is personal to the public official. It is not covered by the district's liability coverage, and the costs of investigation and any penalty issue are the responsibility of the board member.

6.2 Conflicts of Interest

Board members are strictly prohibited from using a position in public office for private financial gain. Board members must give public notice of any actual or potential conflict of interest at a public board meeting, and such notice will be reported in the meeting minutes. The disclosure shall be repeated and recorded in the meeting minutes in each instance where the matter is discussed.

- A. Potential Conflict of Interest: Exists when a decision being deliberated by the board *could* result in financial gain or avoidance of financial loss to the board member, a relative of the board member, or a business owned by the board member or a relative of the board member. A potential conflict must be disclosed, but the board member may still participate in the discussion and vote on the issue.
- B. Actual Conflict of Interest: Exists when a decision by the board *will* result in a financial gain or avoidance of financial loss to the board member, a relative of the board member, or a business owned by the board member or a relative of the board member. An actual conflict must be disclosed and the board member may not participate in discussion of the matter or vote on the issue.

6.3 Prohibited Actions

In representing the best interests of the district and its constituents, and in avoidance of pursuing individual agendas, board members will refrain from:

- A. Disclosing confidential information or making use of special knowledge or information before it is made available to the general public.
- B. Promoting relatives, clients or employees for boards and commissions without making appropriate disclosures.
- C. Seeking employment of relatives with the district without making appropriate disclosures.
- D. Accepting a gift or gifts exceeding \$50 in total value within any single year from any source with a legislative or administrative interest in the district.
- E. Taking an action that benefit special interest groups at the expense of the district as a whole.
- F. Any other action or request for preferential treatment that places the interests of the board member, a board member's relatives, associates, co-workers, clients or friends above the best interests of the district.

SECTION 7: COMMUNICATIONS

7.1 Communications with the Media

Any official position or comment by the board to any media representative or outlet shall be provided or authorized by the board president and/or the executive director. Any other communication with the media by board members shall be considered unauthorized and shall not represent the official position of the district, unless delegated by a majority of the board.

7.2 Communication with Executive Director

The board will respect the separation between policymaking and administration (board and executive director functions respectively) as outlined in Section 5.1 (Delegation), by observing the following communication policies with respect to district staff:

- A. The board will work with the district staff as a team in the spirit of mutual respect and support.
- B. Outside of board meetings, board members will not attempt to influence a district employee or the executive director, or advocate for a certain outcome in regard to personnel matters, purchasing issues, the award of contracts or the selection of consultants. However, board members discussing these matters with staff outside of board meetings in a *non-coercive* manner is appropriate.
- C. Board members will, wherever possible, limit individual contact with district staff to the executive director or designated staff by the executive director for requests that concern the relevant matter or matters, so as not to influence staff decisions or recommendations, interfere with their work performance, undermined executive

director authority, or prevent the board as a whole from receiving information. The executive director will determine the most effective way to respond to board requests.

- D. When expressing criticism to staff, either at a public meeting or through other communication, board members will be professional and mindful of the role and responsibility of staff members.
- E. Any written materials or information requested of staff by board members will be submitted to the entire board and include a notation stating who requested the information.
- F. The board president will refer comments or questions regarding district personnel or administration to the executive director. The executive director may, at their own discretion, reply to the inquiry directly or instruct the appropriate staff member to do so.

7.3 Complaint Process

When a board member is contacted by a community member or staff member regarding a concern or complaint, the board member should:

- A. Listen respectfully to the concern and maintain a professional demeanor.
- B. Explain the district's process for addressing concerns and the appropriate steps to follow if the matter is not resolved.
- C. Refer operational and staff concerns to the executive director for review and appropriate action.
- D. Explain options for unresolved concerns. If the individual remains dissatisfied after following the appropriate process, they may address the board during public comment at a board meeting. Confidential personnel matters should not be discussed during public comment.
- E. Clarify the board member's role. Individual board members do not have the authority to speak or act on behalf of the full board. The board member may share the concern with the executive director and, when appropriate, the board, and allow the established process to proceed.

7.4 Confidentiality

- A. Board members will keep all written materials provided to them on matters of confidentiality under law in complete confidence to ensure that the district position is not compromised. No mention of the information read or heard should be made to anyone other than the board members, executive director, or legal counsel.
- B. All public statements, information or media releases relating to a confidential matter will be handled by the executive director, legal counsel, or designated board member.
- C. Unless required by law, no board member may make public the discussions or information obtained in executive session. The board may censure a board member who discloses confidential information or otherwise violates this policy.

SECTION 8: BUDGET

8.1 Governing Statutes and the Budget Process

The board will be responsible for reviewing and approving the annual budget. The process for preparing and approving the district's annual budget is more fully described in the Local Budget Laws for Oregon, ORS Chapter 294. Board members will familiarize themselves with these statutes and with Local Budgeting Manual published by the Oregon Department of Revenue. The Local Budgeting Manual will be the primary reference for all budgeting issues, but for purposes of this policy manual, the process is summarized as follows:

A. Budget Process

1. The board appoints a budget officer (ORS 294.331)
2. The board appoints a budget committee consisting of all board members plus an equal number of electors of the district (ORS 294.414).
3. Vacancies on the budget committee are filled by appointment of a majority of the board, for a three-year term. Budget committee members may serve up to two consecutive terms.
4. The budget officer prepares (or supervises preparation of) a budget message, explaining the proposed budget and any significant changes to the district's fiscal policy or financial position, and a proposed budget to present to the budget committee.
5. The budget officer gives public notice of the budget committee meeting as required by ORS 294.401.
6. The budget committee meets, and the budget officer delivers the budget message. The committee will meet thereafter as needed to revise and complete the budget. At least one meeting must provide the opportunity for questions and comments from any interested person. (ORS 294.426)
7. The budget committee considers the budget and any comments made by the public and makes any final recommendations. Once satisfied, the budget committee, by motion, second, and majority vote, approves the budget and the amount or rate of any relevant tax. The approval/results of the vote are recorded in the minutes of the meeting. (ORS 294.428). A passing vote requires a majority of the budget committee. As the budget committee consists of ten seats, six yes votes are required to approve the budget.
8. The budget committee schedules a hearing, and the budget officer publishes a summary and Notice of Budget Hearing and Financial Summary 5 to 30 days before the scheduled hearing (ORS 294.448).
9. The board will hold one or more budget hearings on the date specified by notice, to listen to public testimony on the budget approved by the committee. (ORS 294.453).
10. The board adopts the budget, makes appropriations, imposes and categorizes taxes. The board may make changes to the approved budget before it is adopted. (ORS 294.456)
11. The board certifies taxes to the county assessor.

Upon submission of the budget to the board, the budget committee has completed its duties as required and no further meetings of the budget committee shall take place prior to the next budget cycle unless the board directs otherwise. It should be noted that budget committee members are public officials as defined in Oregon's Ethics Laws for Public Officials, and are subject to conflict of interest disclosure and other ethics requirements.

SECTION 9: BOARD MEMBER DEVELOPMENT AND TRAINING

9.1 General

Board members are encouraged to attend relevant educational and professional conferences and seminars as well as conferences and seminars that deal with issues relevant to or being faced by the district. Any proposed training or attendance at any conference or training event must be authorized by the board and are subject to fund availability.

9.2 Minimum Requirements

All board members will be required to complete certain curricula. The curricula shall consist of the following minimum criteria, but the board may add additional board training requirements or recommendations as needed:

- A. Attend Oregon Public Meeting Law Training once per term, board appointed committee members must also attend once per term. This requirement is established by Oregon law (ORS 192.700) and overseen by OGE. Approved training courses are offered by SDAO.
- B. Attend an SDAO Board of Directors and Management Staff Training at the beginning of the board member's first term and every other year after.
- C. Annually attend a Recognizing and Reporting Child Abuse and Neglect training.
- D. Read and be familiar with Oregon Ethics Guide for Public Officials.
- E. Read and be familiar with the Local Budgeting Manual published by the Oregon Department of Revenue.
- F. Other training as required or recommended by SDAO, the State of Oregon, or any other related governing authority.
- G. Read and be familiar with all board policies and duties outlined herein.

The executive director will work with board members to ensure they have access to the correct documents and to facilitate, if needed, registration for trainings.

Sisters Park & Recreation District
BOARD POLICIES RECEIPT ACKNOWLEDGMENT FORM

I am a duly elected board member of the board of Sisters Park & Recreation District, and hereby acknowledge that I have been provided a copy of the Board Duties and Responsibilities Manual, and that it contains important information regarding my role as a board member. I have read and understand the policies contained in the Manual and have asked the currently presiding board president or president tempore for clarification of any information that I did not understand or had further questions regarding.

By my signature below, I agree to observe and comply with all policies and guidelines contained in the manual.

Board Member's Name (Print)

Board Member's Signature

Date

A RESOLUTION ADOPTING BOARD DUTIES AND RESPONSIBILITIES POLICY MANUAL

WHEREAS, the Sisters Park & Recreation District Board of Directors recognizes the importance of maintaining a comprehensive Board Duties and Responsibilities Policy Manual that establishes clear expectations, roles, responsibilities, and procedures for effective governance; and

WHEREAS, the Board Duties and Responsibilities Policy Manual has been updated using the Special Districts Association of Oregon (SDAO) template as a guide for best practices in special district governance; and

WHEREAS, the Board Duties and Responsibilities Policy Manual has been reviewed and revised to reflect current laws, regulations, governance standards, and district practices; and

WHEREAS, the Board of Directors reviewed the proposed Board Duties and Responsibilities Policy Manual at its September 8, 2026 meeting and was provided an opportunity to offer feedback and recommend revisions; and

WHEREAS, the Board Duties and Responsibilities Policy Manual has been updated to incorporate feedback received from board members;

NOW THEREFORE, BE IT HEREBY RESOLVED that the Sisters Park & Recreation District Board of Directors hereby adopts the updated Board Duties and Responsibilities Policy Manual Board Manual, effective October 13, 2026, to serve as a guiding document for board governance, roles, responsibilities, and procedures. This Board Duties and Responsibilities Policy Manual supersedes and replaces the previously adopted 2016 Board Policy Manual in its entirety.

APPROVED by the Sisters Park & Recreation District Board of Directors and signed by the board president this 13th day of October.

Ayes: _____

Nays: _____

Abstentions: _____

Absent: _____

Vacancies: _____

Robert Keefer, board president

ATTEST:

Jennifer Holland, board clerk

Meeting date: October 13, 2026

Subject: District Retirement Plan

Presenter: Jennifer Holland, executive director and Jennifer Jorgensen, Financial Advisor with Corebridge Financial

Board action: Receive update on proposed changes to district retirement plan

Background: Following the Executive Director's 2025 annual evaluation, the board requested that President Bob Keefer explore alternative retirement plan options due to the limitations of the district's current SIMPLE IRA plan.

President Keefer contacted Corebridge Financial, which has experience working with other special districts. Over the past several months, President Keefer, Executive Director Holland, and Treasurer Tehan have met with Jennifer Jorgensen, a financial advisor with Corebridge, to better understand the available options.

Current Retirement Plan

Plan Type: SIMPLE IRA

District Contribution: Matching contribution of up to 3% of an employee's salary

Vesting: No vesting requirement

Current District Policy:

Simple IRA Plan

SPRD recognizes the importance of saving for retirement and offers all part-time and full-time employees a Simple IRA plan. The district contributes a matching amount of up to three percent of each employee's gross wage or salary to the plan on the employee's behalf based on the employee's contribution level. The employee may increase their pre-tax contributions on their own, up to the limits allowed by law.

Proposed Retirement Plan

The proposed retirement program would include two plans: a 401(a) and a 457(b).

401(a) Plan – Employer Contributions

- Allows the district to establish an employer contribution or match exceeding the current 3%.
- Allows the district to establish a vesting schedule. Employees who leave before becoming fully vested would retain only the vested portion of the district's contributions.
- Allows the district to establish eligibility requirements for employer contributions. Currently, all participating employees are eligible for the district match. The Board could choose to establish more restrictive eligibility criteria.

457(b) Plan – Employee Contributions

- Allows employees to make additional retirement contributions beyond the district's 401(a) plan.
- Provides employees with an opportunity to increase their retirement savings.
- Employee contributions remain fully owned by the employee, with no vesting requirement.

Jennifer Jorgensen from Corebridge Financial will attend the board meeting to provide a high-level overview of the proposed retirement plans, explain the available options, and answer questions from the board.

Meeting date: October 13, 2026

Subject: Master Plan

Presenter: Cameron McCarthy Project Team

Board action: Receive update.

Background: The board will receive an update from the Cameron McCarthy project team regarding the draft community engagement plan, preliminary findings from the existing conditions assessment, and proposed goals for the Sisters Community Recreation Center.

Board members will have an opportunity to ask questions, discuss project priorities, and provide feedback to help guide the planning process and ensure alignment with the district's vision and community needs.

Item to note:

Staff have been working with the Cameron McCarthy Project Team to identify the most effective approach for individual meetings and focus groups. One option being considered is grouping individuals with similar interests or perspectives into smaller focus groups to encourage meaningful discussion and efficient brainstorming. The proposed group structure is still being developed and will incorporate board feedback as the community engagement plan is finalized.

MEMORANDUM

Sisters Park & Recreation District (SPRD) Comprehensive District Master Plan

To: Jennifer Holland, Jared Lustig (SPRD)
From: Alli Langley, Colin McArthur (Cameron McCarthy)
Date: October 8, 2026
Subject: **DRAFT** Community & Stakeholder Engagement Plan

OVERVIEW

This memo outlines the draft public outreach strategy for SPRD's Comprehensive District Master Plan. Public involvement that robustly engages with Sisters' diverse community members is essential for understanding the community's needs and desires for its parks and recreation system and for creating a plan that reflects those priorities. To engage community members, project outreach methods include a project webpage, interviews, focus group conversations, an online survey, activities at community events, and public comments at local government meetings. Communication and marketing strategies will promote these engagement opportunities.

PROJECT PURPOSE

The purpose of this project is to align the district's needed park and recreation facilities and priorities with community growth and development. The plan will drive long-range planning, direct decision-making, and resources toward a clearly defined future vision, including facility improvements and expansion, open space management, and recreation programming.

KEY TERMS

For this plan, project staff define the community, resident, stakeholder, and partner as:

Community	Anyone who lives in, works in, or regularly visits the Sisters area.
Resident	Anyone who lives within SPRD's boundary
Stakeholder	Current and future SPRD system users, including organized groups and individuals
Partner	Other taxing jurisdictions and organizations that can help with distributing information and/or coordinating public involvement. Partnership involves relationships, either an existing relationship or the commitment to forming a new relationship.

COMMUNITY DEMOGRAPHICS

Understanding past, present, and likely future demographics helps us plan strategies that engage Sisters’ diverse community including those who are underserved and underrepresented. In addition to the snapshot of current demographics below, the planning process will provide a more comprehensive demographic trends analysis.

Characteristic	Quick Stats
Age	37% are 65 or older, 20% are 19 or younger (significantly older age distribution than county and state). Population has been and is forecast to continue growing faster than surrounding communities, the county, and state.
Race & Ethnicity	89% white, 5% multiracial, 4% Hispanic or Latino (less racially and ethnically diverse than county and state). Growing more racially and ethnically diverse.
Income & Poverty	Median household income: \$105,000 (higher than county and state). About 3% of families and 5% of individual adults live below the federal poverty level (lower than county and state rates).
Housing Tenure & Composition	87% own, 13% rent (more owners and fewer renters than county and state rates). 72% families, 28% living alone (“non-family”) (more family households than the county and state rates).
Education	97% of population 18 and over has a high school graduate or higher level of education. 47% has at least a bachelor’s degree. These are higher educational attainment rates than in the county and state overall.
People Living with a Disability	13% of population. Most common disabilities are ambulatory (10%), hearing (5%), and independent living (3%).

Sources: 2020 Decennial Census, 2024 American Community Survey. Sisters School District used for all stats except City of Sisters used for disability.

ENGAGEMENT GOALS

This project will develop a plan that guides the district’s parks and recreation decision-making for the next decade or more. Input from diverse perspectives across the community — especially those who are most impacted and least often heard from and/or underserved — is critical to understanding community needs, determining funding priorities and strategies, illustrating the community’s vision in the plan, and successfully implementing future projects.

Who will we connect with? How will we share information and engage with others?

- Gather broad and diverse perspectives within the District’s community, including from people who don’t usually attend public meetings, are unaffiliated with organized community groups, and are highly impacted by project outcomes.

- View outreach methods as opportunities to build relationships (new or existing) and encourage collaboration among the district, community groups, and individual residents.
- Prioritize actions that are mutually beneficial to both the district and to others.
- Raise awareness about the existing park system, improvement opportunities, and future plans.

How will we listen and learn?

- Thoughtfully consider all input and strive to understand the community beyond the most frequently heard or “loudest” opinions.
- Understand the needs and desires of different existing and future park and recreation facility users so the plan reflects diverse users and prioritizes the needs of underserved communities.

How will we act on information?

- Share engagement results and findings with the community during the public involvement process.
- Use community input to inform parks and recreation system decisions.
- Determine community support for different fundraising strategies and reflect those views in the plan.

PROJECT ADVISORY COMMITTEE

District staff will assist the project team with coordination with the project advisory committee, which will meet monthly throughout the project. Members include:

Name	Organization & Role	Email
Bob Keefer	SPRD Board President	rkeefers78@gmail.com
Autumn Davis	SPRD Budget Committee representative	autumnleaves1120@gmail.com
Julia Sarver	SOAR Foundation representative	juliasarver@gmail.com
Curt Scholl	Sisters School District superintendent	curtiss.scholl@ssd6.org
Jordan Wheeler	City of Sisters city manager	jwheeler@ci.sisters.or.us
Chris Laing	Serving Our Seniors representative	chrislain@gmail.com
David Moore	Sisters Business Association representative	moorenmoore.sisters@gmail.com

EXISTING STAKEHOLDERS AND COMMUNITY GROUPS:

The following list includes potential organizations and partners to engage with via interviews, focus groups, survey, or events. In alignment with ongoing relationships or building new relationships, requesting assistance in engaging in the broader community may be appropriate. The project team will work with district staff to understand the status of relationships. The list is categorized by the primary demographic or interest the organization serves or represents, acknowledging that some organizations serve multiple demographic or interest groups:

YOUTH, OLDER ADULTS, AND PEOPLE WITH DISABILITIES

- [Sisters School District](#)
- [SOUL \(Sisters Opportunities for Unified Living\)](#)
- [Serving our Seniors \(SOS\) coalition](#)
- [Age Friendly Sisters](#)
- [Council on Aging of Central Oregon](#)
- [Sisters Transportation and Ride Share \(STARS\)](#)
- [Living Well with Dementia](#)
- [Soul Blossom Child Care](#)
- [Treehouse Therapies](#)
- [The Lodge Retirement Community](#)

HOUSING AND SOCIAL SERVICES

- [Sisters Habitat for Humanity](#)
- [Community Outreach, Resources, and Emergency Shelter \(CORE\)](#), formerly Sisters Cold Weather Shelter (SCWS)
- [Circle of Friends](#) (serves at-risk youth)
- [Family Access Network \(FAN\)](#)
- [Deschutes Public Library, Sisters branch](#)

SPORTS AND RECREATION:

- Bike Park 242 volunteer group and Central Oregon Trail Alliance (COTA)
- Bob Chandler Memorial Skate Park committee/volunteer group
- Hyzer Pines Disc Golf Course volunteer group
- [Sisters Pickleball Club](#)
- [Sisters Trails Alliance](#)
- [Sisters Rodeo Association](#)
- [Sisters Little League](#)
- [Bandits Baseball](#)
- [Outlaw Basketball](#)
- Sisters Cheer
- [Central Oregon Volleyball Club](#)

COMMUNITY/ECONOMIC DEVELOPMENT AND CULTURE:

- City of Sisters
- [Sisters Business Association](#)
- [Sisters Area Chamber of Commerce](#)
- [Explore Sisters](#)
- [Economic Development of Central Oregon](#)
- [Sisters Farmers Market \(program of Seed to Table nonprofit\)](#)
- [Citizens4Community \(C4C\)](#)
- [Sisters Folk Festival Presents \(arts and events nonprofit\)](#)
- [Sisters Outdoor Quilt Show](#)
- Local housing developers and realtors
- [Sisters Rotary](#), [Sisters Kiwanis Club](#), other service groups

CONSERVATION AND ENVIRONMENT:

- [Deschutes Land Trust](#)
- [The Nature Conservancy Oregon chapter](#)
- [Sisters Ranger District \(USFS\)](#)
- [Sisters Community Garden](#)

PUBLIC HEALTH, SAFETY, AND ACCESS:

- [Deschutes County Sheriff's Office](#)
- [Sisters-Camp Sherman Fire District](#)
- [Cloverdale Fire District](#)
- [Deschutes County Public Health Department](#)
- [Red Cross Central and Eastern Oregon chapter](#)

OUTREACH & ENGAGEMENT METHODS

PROJECT WEBPAGE

The project will have a webpage on the district's main website, serving as a virtual information hub. This will hold all project information, documents, and announcements such as answers to frequently asked questions (FAQs) and details about the ways community members can provide input.

INTERVIEWS AND FOCUS GROUPS

The project team will conduct a series of interviews (phone or video) and focus group conversations (in-person or online) with community members from key demographic groups, including historically underserved populations and/or those with particular interest in or knowledge relevant to the parks and recreation system. This is an opportunity to speak with individuals and groups who are important to engage early for more detailed perspectives and/or who are less likely to engage with other methods.

The project includes scope for 12 interviews and three focus groups; however, the number of interviews and focus groups can be adjusted within reason to best accommodate community members and project engagement needs.

Interviewees and focus groups will be selected in partnership with the district to represent the below demographics and interests as much as possible, with some participants identifying with multiple groups.

- Youth
- Older adults, seniors and elders
- People with disabilities
- Latino community members
- Low-income community members
- Community/economic development organizations (e.g., sports, outdoor recreation, business, arts/culture, public health)
- Environmental conservation advocates
- People/groups who have activities or want to organize activities in local parks

A proposed list of individuals and organizations to engage through interviews is in the following table:

Name	Organization or Affiliation	Contact Info (Phone, Email)
Tina Mensing, Chair	SOUL (Sisters Opportunities for Unified Living)	(541) 799-88511, news@sistersunifiedliving.org
Lou Blanchard	Community Outreach, Resources, and Emergency Shelter (CORE)	info@coresisters.org
Ryan Lane	Disc golf course volunteer group	
Bruce Carpenter, board president	Sisters Pickleball Club	
TBD	Bike park volunteer group	
TBD	Skate park volunteer group	
TBD	Soul Blossom Child Care	
TBD	Treehouse Therapies	
TBD	Sisters Business Association	
TBD	Sisters Folk Festival Presents	

A proposed list of interests or demographic groups to engage through focus groups is in the following table:

Name(s)	Interest or Demographic Group – Organizations or Affiliations	Contact Info (Phone, Email)
TBD	Youth – Middle or high school social studies or leadership class or afterschool group	
TBD	Public land managers – Representatives from city, school district, local USFS ranger district, and regional land trusts	
TBD	Seniors – Representatives from SOS, Council on Aging, Age Friendly Sisters, etc.	
TBD	Low-income families and social service providers – Representatives from CORE, Kiwanis Food Bank, Habitat for Humanity	
TBD	Court and field sports groups – Representatives from pickleball, basketball, volleyball, baseball, softball, soccer, etc. groups	
TBD	Special use park volunteer groups – Representatives from bike park, skate park, disc golf course	

The project team will work with the district to develop questions for all interviewees and focus group participants as well as for individuals from specific demographic and interest groups. Interviews and focus groups can be conducted in Spanish, as needed.

ONLINE SURVEY

The project team will develop and conduct an online survey to better understand the community's needs and desires for improvements and additions to the parks and recreation system. Survey questions will be crafted to obtain information in the following categories:

- Park and recreation existing conditions (what's working well and not well)
- Park and recreation needs, interests, and priorities
- Park and recreation barriers and access
- Park and recreation maintenance and funding

The online survey will be developed in English and available in fall 2026. The district will publicize and advertise the online survey and work with the project team to distribute the survey to organizations and demographics not reached via interview or focus group and as many district residents as possible.

EVENTS

The project team will work with the district to host pop-up engagement activities at two community events and one public workshop/open house to gather input on needs and interests as well as feedback on proposed priorities and park developments. These events will feature visuals, comment cards, and interactive activities or stations where residents can share their ideas and offer direct feedback. Specific content and activities will be determined later. Possible event locations:

- Sisters Community Recreation Center
- Sisters parks
- Sisters schools
- Local restaurant/café

To increase participation and gather more input, event engagement may be scheduled to coincide with one or more of the below.

Date	Event	Location	Expected Participants (Number, Demographics)
Sunday, October 18 or 25, 10 am to 2 pm	Sisters Farmers Market	Fir Street Park	
Saturday, October 31, 2 to 4 pm	Trunk or Treat	Village Green Park	Youth, families
Saturday, November 28, 2:30 to 5 pm	Holiday Palooza	Fir Street Park	
TBD	Sisters School District event (e.g. sports, music, arts, festivals)	TBD	Youth, families

SPRD BOARD MEETINGS

During the project, District Board of Directors meetings will include public comment periods. At these meetings, residents will be able to verbally share questions and comments. The team will note any comments and provide a summary.

COMMUNICATION AND MARKETING STRATEGIES

To market the online survey and community events, the project team will develop promotional materials (text copy and graphic designs suitable for newsletter updates, social media, and posters/flyers) and share with district partners to distribute using the following methods:

ONLINE NEWS SOURCES AND SOCIAL MEDIA:

- District website
- District social media and other local social media accounts (Facebook, Instagram, NextDoor, Reddit, etc.)
- District newsletter
- Sisters schools' website, newsletters, Facebook page, and/or other social media
- Local newspaper, TV, radio, and other news sources

PHYSICAL POSTERS/FLYERS:

- Sisters Community Recreation Center
- Sisters parks
- Sisters post office
- Deschutes Public Library, Sisters branch
- Sisters schools and daycares
- The Hub
- Churches/faith centers
- Restaurants and cafes
- Gyms



COVER MEMO

611 E. Cascade Ave. - PO Box 2215 - Sisters, OR 97759 | ph: 541-549-2091 | sistersrecreation.com

Meeting date: October 13, 2026

Subject: Department update

Presenter: Jennifer Holland, executive director and Jared Lustig, deputy director

Board action: Receive update

Background: To ensure the board remains informed about district operations and has an opportunity to ask questions and provide feedback, staff will provide department updates at the next two board meetings.

At the September meeting, staff focused on the district's support service departments, including Administration and Facilities. At the October meeting, staff will provide updates on the district's programming departments, including Recreation, Care, and Events.

Attachment:

- Slide Deck

Recreation, Care, & Special Events Department Update

October 13, 2026 Board of Directors Meeting



FY27 Goals

Program Quality

Maintain and elevate the quality of existing programs.

Strategic Growth

Add programs based on demand, need, and district capacity —balancing new with current offerings.

Cost Recovery & Access

Ensure programs meet cost recovery targets while remaining accessible to the community.



Youth Sports Participation

Sport	Grades	FY25	FY26	FY27 YTD
Basketball	K–6	185	135	85*
Football, Flag	1–4	41	47	53
Football, Tackle	5–6	35	23	21
Soccer, Fall	K–8	256	222	235
Soccer, Spring	K–8	86	108	—
Volleyball	3–6	—	10	33
Total		603	535	427

*Basketball registration still open.

FY25 introduced spring soccer; FY26 added volleyball and transitioned tackle football to 11 - person.

Youth Sports: Volunteers & Sponsors

Volunteers

Year	Volunteers	Est. Cost Savings
FY25	70	\$24,255
FY26	60	\$20,790
FY27 YTD	29	\$10,341

*Wages only; excludes associated payroll costs

Sponsors

Year	Teams	Sponsor \$
FY25	16	\$3,800
FY26	18	\$4,900
FY27 YTD*	8	\$3,450

*Fall sports sponsors only

Adult Sports & Fitness

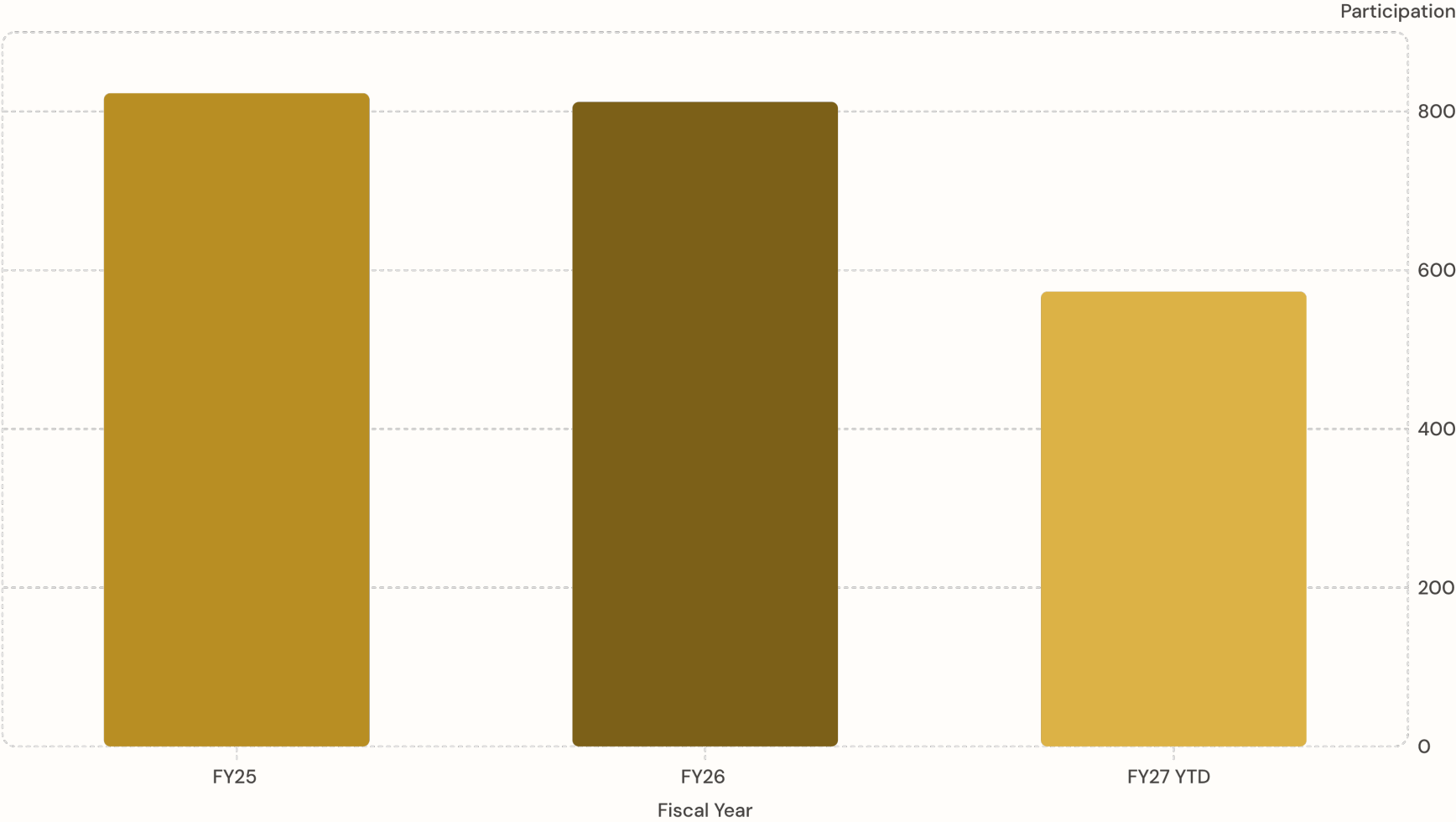
Adult Softball (Coed Teams)

FY25	FY26	FY27 YTD
7 teams	5 teams	4 teams

Group Fitness Participation

Year	District	Contracted
FY25	4,139	89
FY26	6,993	42
FY27 YTD	1,582	16

Recreation Program Participation



Average Participation Per Program

9.7

FY25

10.5

FY26

11.7

FY27 YTD

Average participation per program is **trending upward** despite lower total numbers year-to-date.

Recreation Program Breakdown

Year	District	Contract	Partner	Total	Cancelled	Ran	Min. Met	Max. Met
FY25	35	45	24	104	28	76	65	23
FY26	40	63	7	110	34	76	64	30
FY27 YTD	24	34	6	64	15	49	39	17

Min./Max. Met includes only programs that ran; cancelled programs excluded.

Recreation Department Community Partners



Bend Park & Recreation District



Blazin Saddles



Central Oregon Trail Alliance



Redmond Area Park & Recreation District



Sisters Opportunities for Unified Living



Sisters School District

Care Department

Year	Preschool	Kids Club	No School Day	Kids Night In	Camp Ponderosa	Playground
FY25	22	25	0	Not offered	182	24
FY26	18	27	48	61	176*	27
FY27 YTD	21	18	2	49	0	0

*Camp Ponderosa had reduced capacity in FY26.

Care Department: Key Updates

FY26 Changes

- Eliminated the Care Supervisor position
- Piloted a four - day preschool program with optional Friday morning session
- Reduced enrollment capacity for Camp Ponderosa

FY27 Priorities

- Introduced 4.5 - day and 3 - day preschool enrollment options
- Prioritizing social - emotional development via the **Pyramid Model**
- Evaluating Playground Program and Camp Ponderosa for summer 2027 adjustments



Special Events



Glory Daze Car Show

Adult - focused, family friendly. Minimal registration fee, free to spectators.
~500 – 750 attendance.



Trunk-or-Treat

Youth- focused, family friendly. Free to participate and attend. **~750 – 1,000 attendance.**



Holiday Palooza

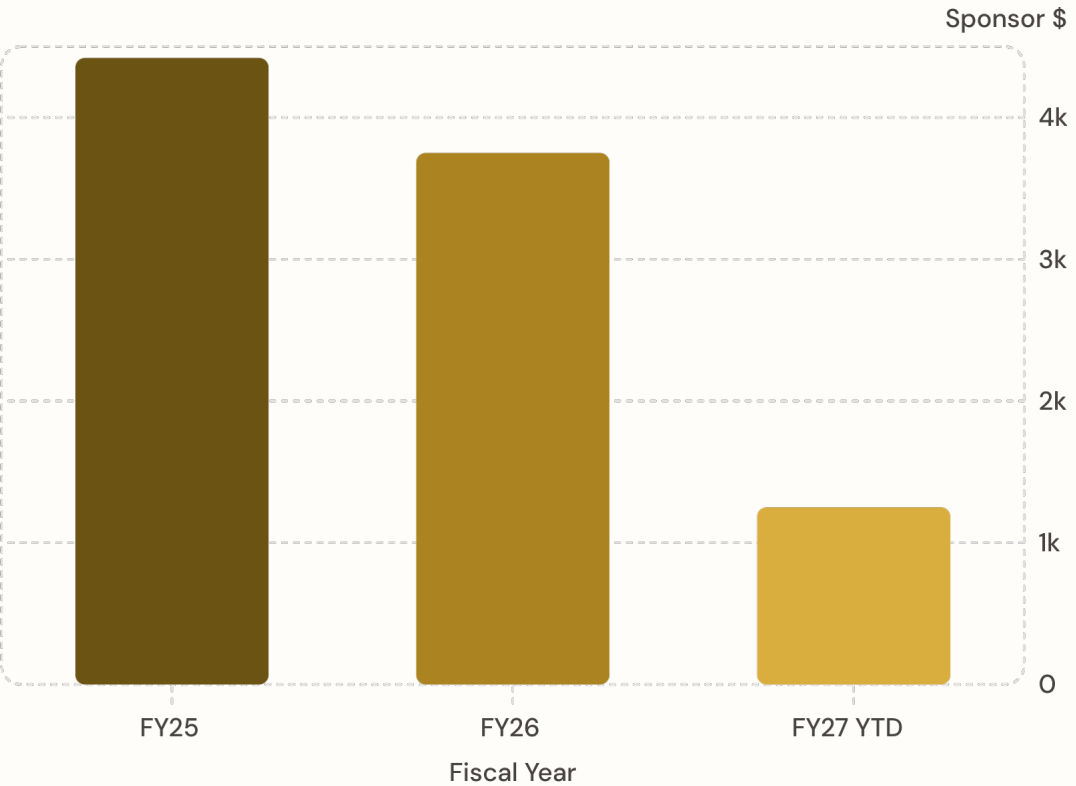
Family- focused. Free to participate and attend. **~1,000 – 1,500 attendance.**



Kids Fest

Youth- focused, family friendly. Free to participate and attend. **~250 – 350 attendance.**

Special Events: Sponsors & Community



Sponsorship Summary

Year	Events	Sponsor \$
FY25	4	\$4,420
FY26	4	\$3,750
FY27 YTD	3	\$1,250

Additional community engagement includes **Family Movie Nights** and sponsoring/supporting other community events.

Looking Ahead

Quality First

Sustain and improve program quality across all departments.

Responsive Growth

Expand programs strategically based on community demand and district capacity.

Financial Sustainability

Balance cost recovery with community accessibility for long - term viability.

October 2026

ADMINISTRATION DEPARTMENT

Administrative

The front desk is currently undergoing a transition following Sarah's departure. The team is evaluating staffing needs, identifying gaps in coverage, and assessing how best to structure front desk operations to ensure continued efficiency and quality customer service. This transition also provides an opportunity to evaluate and adapt our operations to meet the district's evolving needs.

Additionally, Kelly is developing a Front Desk Operations Manual and districtwide communication standards. This process includes researching best practices from other park and recreation districts, documenting existing procedures, and establishing clear expectations for customer service and communication. Once completed, these resources will provide consistent operational standards, improve staff training and onboarding, and promote accountability and consistency across the district. The goal is to establish sustainable processes that support staff, enhance the customer experience, and ensure a consistent level of service.

RecTrac Monthly Revenue Report*

September 2026-\$23,603 (September 2025- \$19,639)

*Monthly RecTrac revenue allows us to see trends and keep a high-level view on registration/rental revenue. This does not include all sources of revenue as it does not include taxes, grant, donations, etc.

FACILITIES DEPARTMENT

- Sisters Community Park updates -
 - Work has been completed to add six additional sprinkler heads along the east side of the walking path to provide better coverage in this area.
 - Deschutes Construction has completed overseeding of the grass areas of the park.
- Facilities staff completed interviews for the position of facility specialist - custodial on Monday, 10/5.
- Facilities staff will be working to complete a fertilizer application in-house over the next few weeks and have ordered all equipment and supplies needed. The district reached out to several landscape companies and received one quote from a landscape company for approx. \$4,000 per application. Other companies did not respond or did not have the equipment necessary to complete the large area. Industry best practice is three applications per year, which would run the district approx. \$12,000. Staff determined that this was cost prohibitive and not within the current budget and would be better completed and more cost effective to complete in-house. This equipment can also be utilized by the district for other applications such as overseeding and herbicide treatments.

Facility Rentals

Rental Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
In-Kind/Donated	2	5	3	3	2	2	4	2	2				25
Paid	12	8	10	9	7	15	3	6	8				78
Total Rentals	14	13	13	12	9	17	7	8	10				103
Rental Fees	1250	665	635	1498	702	1884	335	582	880				\$8431

Park Rentals

Rental Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Paid						0	0	1	1				2
Total Rentals						0	0	1	1				2
Rental Fees						0	0	130	75				\$205

RECREATION DEPARTMENT

Youth Athletics

Youth Soccer, Grades K-4 172 (FY26 – 168)

MS Soccer, Grades 5-8 63 (FY26 – 54)

Flag Football, Grades 1-4 53 (FY26 – 47)

Tackle Football, Grades 5-6 21 (FY26 – 23)

Youth Basketball, Grade K-2 (Nov/Dec) 57 (FY26 - 85)

*Registration ends 10/11**

Youth Basketball, Grade 3-6 (Jan/Feb) 19 (FY26 - 50)

*Registration ends 11/22**

**Youth basketball registration as of 10/2/26*

Youth Recreation

Mini Outlaws Soccer, 9/9-9/30 11 (FY26 - 9)

Outlaw Sports Central Cancelled (FY26 - not offered)

Chess Wizards, 9/14-11/9 12 (FY26 - not offered)

Adult Pickleball, 9/15-10/20 6 (FY26 - not offered)

Western Line Dancing, 9/16-10/7 40 (FY26 - 27)

Basics of Bike Maintenance #1, 9/23 Cancelled (FY26 - 4)

Mad Science Lab, Camp Fire NSD Camp, 9/28 10 (FY26 - not offered)

Intro to Ceramics, 10/2 & 10/23 Cancelled (FY26 - 9)

Fitness

District Drop-in Group Fitness – Monthly Attendance*

Activity	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Better Bones & Balance	208	263	301	277	199	256	205	220	120				2049
Circuit Training				22	18	7	5	3					55
Functional Fitness								60	138				198
Muscle Maintenance	179	180	212	169	150	195	177	77					1339
Tai Chi	11	23	39	22	12								107
Zumba - Weekdays	186	186	225	185	152	172	160	213	180				1659
Zumba - Saturdays	31	41	11	11	17	24	12	12					159
Total Visits	615	693	788	686	548	654	559	585	438				5566
First Free Class	23	23	13										59

**We were down one fitness instructor for three weeks due to vacation which resulted in four less classes per week.*

District Drop-in Group Fitness – Annual Comparison

	2023 Actual	2024 Actual	2025 Actual	2026 YTD
Total visits	2474	3577	5326	5566
Visits per month	206.2	298.1	443.8	618.4
YTY Variance (#)	-	1103	1749	240 ¹³

YTY Variance (%)	-	145%	149%	105%
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*The district has already surpassed its total fitness attendance for 2025 in the first three quarters of 2026.

Contracted Group Fitness

Tai Chi, 8/28-9/25

16 (FY26 - 10)

Drop-In Activities

Activity	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Commons	88	83	100	101	69	58	87	68	64				718
Fitness Studio	2	2	1	1	0	0	4	1	2				13
Gymnasium	122	66	84	41	25	15	14	15	0				382
Indoor Playground	23	63	94	65	50				105				400
Ukulele Jam	7	n/a	17	n/a	11	7	0	22	6				70
Total Visits	242	214	296	208	155	80	105	106	177				1583

CARE DEPARTMENT: All registration numbers are as 10/9/2026

Preschool

4 – year old classroom 10 enrolled out of 10* available spots

3 – year old classroom 11 enrolled out of 15 available spots

*Capacity has been adjusted down from 20 to 10 to account for current staffing structure and overall demand. If the program gets a sizable waitlist, we will work to hire an additional staff member to increase capacity.

Kids Club

18 enrolled

Kids Night In

10/8 18 (FY26- not offered)

SPECIAL EVENTS

Glory Daze Car Show (9/12) 93 registered

Trunk-or-Treat (10/31) 17 truck-or-treat station hosts/ 13 volunteers