



**Sisters Park & Recreation District
Budget Committee Meeting
Tuesday, May 12, 2020- 5:30 -7:30 p.m.**

1. Call meeting to order – Jeff Tryens, Board President

Attendees: Jeff Tryens, Board President, Bob Keefer, Board Vice President, Peggy Tehan, Board Treasurer, Rosemary Vasquez, Board Secretary, Jennifer Holland, Executive Director, Sarah Hyatt, Recording Secretary, Heather Bulloch, Patti Adair, Lauren Beyernick, and Steve Janego.

Absent: Board Member Heath Foott

Amy Terebes came in at 5:58 pm.

Visitors: Mande Seeley

President Tryens called the meeting to order at 5:32pm.

No reminders.

No adjustments.

Secretary Vasquez moved to adopt the agenda as presented. Treasurer Tehan seconded. Motion carried unanimously.

2. Election of Officers

- a. Chair: Treasurer Tehan motioned for Patti Adair to serve as the Chair. Steve Janego seconded. Motion carried unanimously.

- b. Vice Chair: Treasurer Tehan motioned for Vice President Keefer to serve as the Vice Chair. Steve Janego seconded. Motion carried unanimously.

3. FY 20/21 Budget Message and Presentation- Jennifer Holland, Executive Director

Executive Director Holland thanked the board and budget committee for reviewing the budget message and binder ahead of the meeting and proceeded to present an overview of the budget priorities and provided a quick review of the local option levy that was passed in 2018.

4. Review of proposed FY 20/21 Budget by Fund- Jennifer Holland, Executive Director

Budget presentation is attached for the record.



a. General Fund

Executive Director Holland provided an overview of the general fund. This overview also included revenue and expenditure assumptions that were used to create this budget.

Board President Tryens asked if the tax collection rate would be lower this year and if the county provided the 92 percent collection rate which was used to create the budget. Executive Director Holland stated that this year's collection rate is 96 percent, however, due to COVID-19 and the future unknowns, the staff used a conservative collection rate. This rate was also based on historical data provided from the county. Heather Bulloch inquired about Special Districts Insurance Services (SDIS) and if this is a company SPRD has to use for insurance. Executive Director Holland stated that no, it is not an insurance company we have to use but it is specific to special districts and is recommended by Special Districts Association of Oregon (SDAO).

Steve Janego asked about having the flexibility to move money into the employee merit increases as the economy gets stronger and skilled workers will be looking for competitive benefits and pay. Executive Director Holland explained that at this time salaries are being reviewed and sent to HR to make sure it is in line and competitive with like size districts. This is something that the board can approve towards the end of the fiscal year if the funds allow for wiggle room.

b. Community Partner Reserve Fund

Executive Director Holland provided an overview of the community partner reserve fund. This fund was dissolved in FY18-19 and is reviewed in the budget document to comply with local budget law.

c. Special Revenue Fund

Executive Director Holland provided an overview of the special revenue fund.

d. Capital Improvement Reserve Fund

Executive Director Holland provided an overview of the new capital improvement reserve fund. This proposed fund would allow for the district to set aside and build up money every year, which could then be allocated to improve capital assets (a capital asset for SPRD is \$3k and above).

Heather Bulloch asked if there was a set threshold for this fund and if there was, to where would the excess funds be allocated? Executive Director Holland stated that a threshold amount has not yet been set for this fund and she will look into what this could look like. She also stated that any excess funds would be going towards the district and, if needed, a supplement budget could be proposed to the board to allocate those extra dollars



elsewhere. Vice President Keefer suggested that when the district gets to a healthy financial status, a contingency fund within this fund could be created.

The board and budget committee thanked the staff for their hard work in the creation and presentation of this budget. They appreciate that this proposed budget reflects the priorities of the board, district, and the strategic plan.

a. Special Revenue Fund

5. Receive Public Comment on the Proposed Budget- Jennifer Holland, Executive Director

Executive Director Holland stated that no public comment was received via mail, email, or phone. No public comment was received during the meeting.

6. Consider Approval of the Proposed Budget

Treasurer Tehan moved that the budget committee of Sisters Park & Recreation District approve the budget for the 20/21 fiscal year in the amount of \$1,567,656. Steve Janego seconded. Motioned carried unanimously.

7. Consider Levy of Tax Rate

Vice Chair Keefer moved that the budget committee of Sisters Park & Recreation District approve property taxes for the 20/21 fiscal year at the rate of \$0.22 per 1,000 of assessed value for the permanent rate tax levy and in the amount of \$0.15 per 1,000 for the local option tax levy. Treasurer Tehan seconded. Motioned carried unanimously.

8. Adjourn the Meeting

Board President Tryens adjourned the meeting at 7:18 p.m.

Respectfully submitted,
Sarah Hyatt, Recording Secretary
Approved by the Board of Directors on May 26, 2020