

**CROOK COUNTY PARKS & RECREATION DISTRICT  
296 S. MAIN STREET  
PRINEVILLE, OREGON 97754**

The budget meeting of the Crook County Parks & Recreation District, Crook County Oregon held at Juniper Art Guild at 1635 SE Mountain View Drive; Prineville, Oregon on April 27, 2023 was called to order by Ms. Henderson at 6:04 p.m.

**BOARD MEMBERS:** Darlene Henderson, Ruthie McKenzie, Carol Benkosky, Barbara Punch, Randy Winders

**STAFF:** Donna DeHaan, Cassy Sykes, Steve Waring

**BUDGET COMMITTEE MEMBERS:** Liz Schuette, Eric Rice, Darryl Storey, Cheryl Seely, Janet Hutchinson

**GUESTS:** Julie Rohaly, Scott Davis (Zoom), Sherril Wallace

**BUDGET MESSAGE:** Mr. Waring presented the budget message stating the proposed budget is balanced and continues to maintain prudent and adequate fiscal reserves to keep the district in a healthy position into the future. The budget was prepared by the Accounting Specialist and reviewed by Mr. Waring. The district staff have taken into consideration staff input as well as the goals that were established by the Board of Directors. The budget was created with best-knowledge estimates and historical data from the previous year.

**SELECTION OF COMMITTEE CHAIRPERSON:** Ms. Punch nominated Ms. Henderson to be the committee chair; Ms. Benkosky seconded; all in favor.

**ADOPTION OF ROBERT'S RULES OF ORDER:** Ms. McKenzie made a motion to adopt Robert's Rules of Order; Ms. Hutchinson seconded; motion passed.

**PRESENTATION & DISCUSSION OF PROPOSED 2023-2024 BUDGET:**

Ms. Sykes gave an overview of the structure of the funds within the District budget. The proposed budgets are healthy but will be continually monitored as the fiscal year progresses and are prepared to make necessary adjustments throughout the fiscal year if substantial changes occur.

**General Fund:**

Ms. Sykes explained the general fund is the District's operating fund. Property tax revenue accounts for 70% of the District's revenue. A 3% increase in property tax revenue and a 96% expected collection of property taxes was budgeted for. For payroll, a 3% increase in year-round employees' salaries will take place July 1, 2023 and minimum wage will increase to \$13.20. Due to increased demands of our sports programs, an additional year-round athletic coordinator position has been added. Health insurance premiums will increase by 5%. Personnel services will increase 10% over the prior fiscal year and accounts for 66% of the general funds proposed budget.

Ms. Sykes explained the proposed materials and services appropriation is slightly higher than the prior fiscal year by 7.71% due to high fuel prices, cost of equipment repairs, pool expenses, increased utility expenses, increased programming expenses, and increased training and licensing of maintenance staff. Ms. Sykes explained any significant increases or decreases of revenue and expenditures line items of the proposed budget, answering questions accordingly.

Property tax revenue accounts for 70% of the District's revenue. This does not include cash carryover. The rest of the revenue is derived from year-end transfers, administrative transfers from the campground operating funds, the pool, recreation classes, sporting activities and parks and facilities usage fees.

Proposed expenses:

Personnel 66%

Materials and Services 32%

Capital Outlay less than 1%

Debt Service Outlay less than 1%

Operating Contingency 0%

Transfers less than 1%

- Mr. Winders asked what the 3% tax revenue increase was based on. Ms. Sykes stated it was from the tax assessor who referred to the property tax worksheet provided by the IRS.
- Mr. Rice asked about the resources the district has for revenue.

Ms. McKenzie made a motion to approve the General Fund budget as presented with the taxes to be approved for the 2023-2024 fiscal year at the rate of 0.7569 per \$1,000 of assessed value for operating purposes for the General Fund; Mr. Rice seconded; motion passed.

### **RV Park Operating Fund:**

Ms. Sykes explained that the RV Park is an enterprise fund that serves the purpose of offsetting expenses of the District. At the end of the fiscal year, the net profits (or losses) are shared with Crook County. There will be a small cash carryover, less than \$1000, due to fewer monthly guests in the RV Park throughout the year. Ms. Sykes explained any significant increases or decreases of revenue and expenditures line items of the proposed budget, answering questions accordingly.

Proposed revenues are primarily from space rent at 77%. The remaining sources of revenue are the dump station, water fill, laundry facility, vending machines, sales of firewood, ice and RV parts, showers, rent of the house on site and RV licensing fees.

Proposed expenses:

Personnel 22%

Materials and Services 46%

Capital Outlay 9%

Debt Service Outlay less than 1%

Transfers 22%

- Mr. Henderson asked about replacing the internet at the RV Park. Ms. Sykes stated that will not be done in FY 23-24.
- Mr. Winders asked about debt service outlay. Ms. Sykes stated if the district does not budget something in this category, it cannot be spent if the need arose. This is the reason for putting in an amount.

Ms. Benkosky made a motion to approve the RV Park operating fund budget for FY 2023-24 as presented; Ms. Punch seconded; motion passes.

### **Ochoco Lake Operating Fund:**

Ms. Sykes explained that Ochoco Lake is also an enterprise fund that serves the purpose of offsetting expenses of the District; however, all profits are the Districts. Ms. Sykes explained any significant increases or decreases of revenue and expenditures line items of the proposed budget, answering questions accordingly.

The proposed revenue is primarily from camp site fees at 43% and RV licensing fees at 32%. Other sources of revenue include the selling of firewood and ice, vending machine sales and possible grants from the State Marine Board.

Proposed expenses are as follows:

Personnel 39%

Materials and Services 47%

Capital Outlay 2%

Transfers 11%

- Ms. Hutchinson asked if we still had the teepees. Ms. Sykes stated they had been sold.
- Ms. Hutchinson asked who cleans the floating restrooms. Ms. Sykes stated that yes, it is the District's responsibility and we usually contract with someone to do this.

Ms. McKenzie made a motion to approve the Ochoco Lake operating fund budget for fiscal year 2023-24 as presented; Mr. Rice seconded; motion passes.

**Haystack Reservoir Operating Fund:**

Ms. Sykes stated the District began managing Haystack in 2019. All revenue from Haystack Reservoir goes to the District.

The proposed revenue of 58% comes from campsite and day use fees for Haystack Reservoir. Other sources of revenue are sales of firewood and ice, surcharges from online reservations, room taxes and potential grant funds from Bureau of Reclamation of approximately \$36,000.

Proposed expenses are as follows:

Personnel 35%

Materials and Services 47%

Capital Outlay 6%

Transfers 12%

- Ms. Henderson asked what the grant can be used for. Ms. DeHaan stated it was for any operation and material expenses.

Mr. Rice made a motion to approve the Haystack Reservoir Operating Fund for fiscal year 2023-24 as presented; Ms. McKenzie seconded; motion passes.

**Capital Improvements/Reserve Fund:**

Ms. Sykes explained the Capital Improvement budget, the proposed revenues and expenditures, answering questions accordingly.

Grant funds and SDC fees are received into the capital improvement fund. There will be a substantial cash carryover of approximately \$870,000.

- Mr. Winders asked if SDC fees were increasing. This is a discussion for the board that needs to be decided before July.

Ms. Punch made a motion to approve the Capital Improvement/Reserve Fund budget for fiscal year 2023-24 as presented; Ms. Hutchinson seconded; motion passed.

**Equipment Reserve Fund:**

Ms. Sykes explained the purpose of the Equipment Reserve Fund was to set up a reserve fund to the General Fund for purchase of equipment or to make major equipment repairs.

- Ms. Henderson asked about the garbage truck versus contracting out the services. There are some challenges to using contracted services, but Mr. Waring said he would reach out to Republic Services to check into this again.
- Ms. Hutchinson asked what the anticipated life span of a garbage truck is. Mr. Waring will look into this.

Ms. Hutchinson made a motion to approve the Equipment Reserve Fund, Ms. Benkosky seconded; motion passes.

**RV Park Reserve Fund:**

Ms. Sykes stated the purpose of the RV Park Reserve Fund. This fund has reached the contracted cap of \$250,000 at the end of fiscal year 21-22 so no funds will be transferred at the end of fiscal year 22-23. The District is hopeful to negotiate with Crook County to increase the RV Park reserve fund cap to \$400,000.

Ms. Benkosky made a motion to approve the RV Park Reserve Fund for fiscal year 2023-2024 as presented, Ms. Hutchinson seconded; motion passed.

**Campground Reserve Fund:**

Ms. Sykes stated the intent of this fund was to act as a reserve for Ochoco Lake and Haystack Reservoir for capital improvement and replacement projects or unexpected expenditures that the campground operating funds cannot handle.

Ms. McKenzie made a motion to approve the Campground Reserve Fund as presented; Mr. Rice seconded; motion passed.

Ms. Sykes thanked all members for their time.

**PUBLIC COMMENTS:**

- Ms. Rohaly asked how a person gets on the budget committee. Ms. Sykes stated they are appointed by the board of directors. Budget committee members serve a three-year term and have to be within the District's boundaries to serve.
- Ms. Wallace would like to see a new pool in 3-4 years. She also asked who is up for re-election in the upcoming election. Ms. Benkosky, Ms. Punch and Mr. Winders are running for reelection.
- Mr. Davis stated the District is doing a great job.
- The budget hearing will take place on May 24, 2023 for public comments.

**ADJOURNMENT:** Ms. Benkosky made a motion to adjourn the budget meeting; Mr. Rice seconded; motion passes.

Ms. Henderson adjourned the budget meeting at 7:45 p.m.