



Staff Report

Work Session Date: March 12, 2026

Staff: Clay Downing, Superintendent
and Budget Officer

Subject: FY2026-2027 Budget Committee Work Session

Order on Agenda: Action Items

RECOMMENDATION

1. Receive staff presentation, discuss presented materials, and provide feedback to staff relating to preparation of the FY2026-2027 Proposed Budget

DISCUSSION

Your committee's work session is a new point with the District's annual budget calendar which was added to provide an additional opportunity for the public and members of your committee to gain insights and provide comments relating to the District's budget priorities for the fiscal year beginning July 1, 2026 and ending June 30, 2027 (FY27).

The work session includes three primary objectives that include:

- Updating the Budget Committee on staff's understanding of District priorities that will be reflected in the FY27 Proposed Budget;
- Ensure the Budget Committee members' readiness for their Budget Committee Meeting, and
- Receive Budget Committee feedback for possible integration into the Proposed Budget prior to the Budget Committee Meeting scheduled for April 7, 2026.

District staff look forward to sharing information and receiving feedback.

FISCAL IMPACT

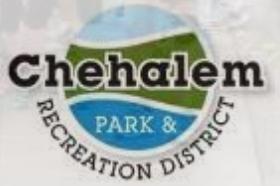
None.

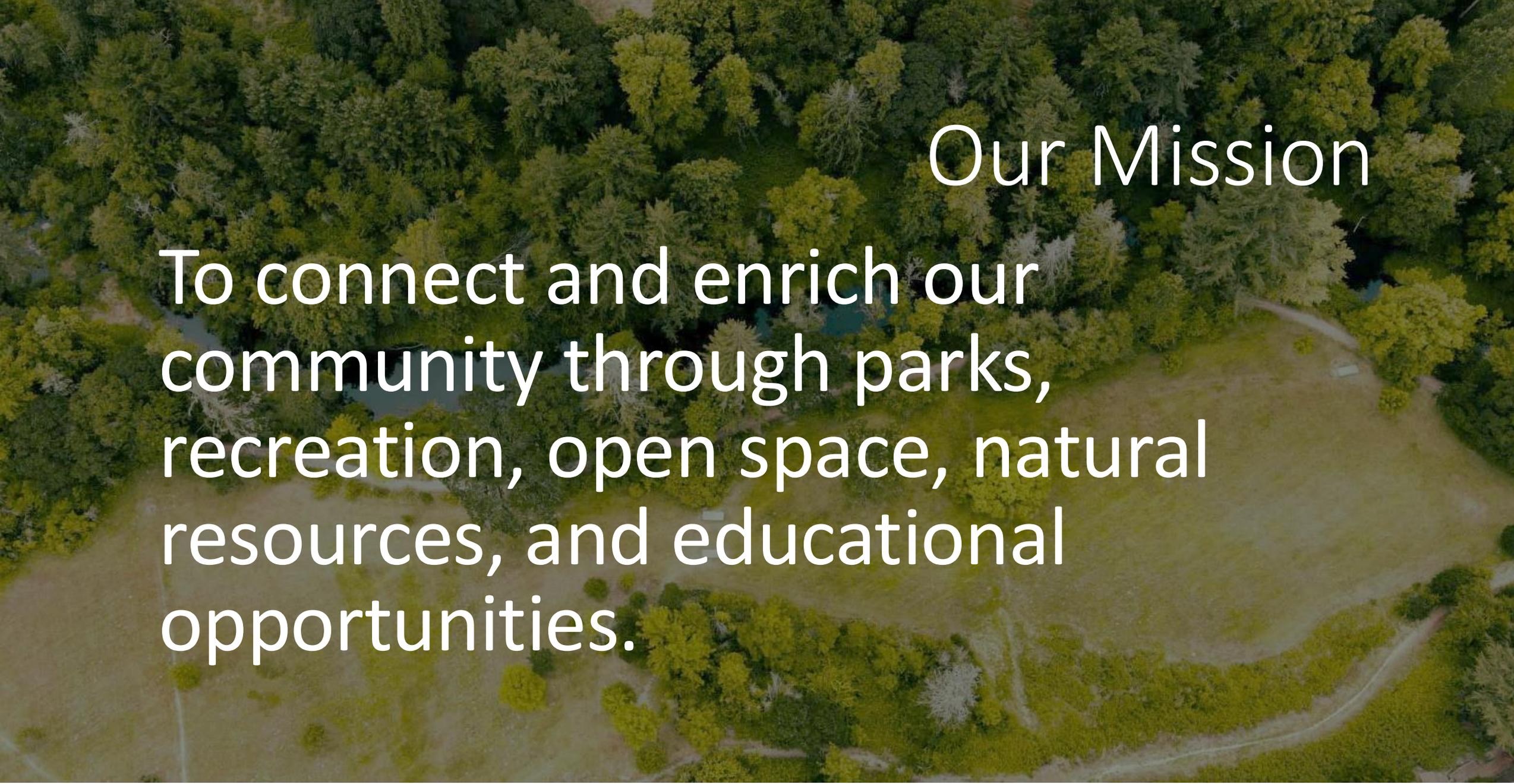
ATTACHMENTS

1. Staff Presentation for Budget Committee Work Session

FY26-27 Budget Committee Work Session

CHEHALEM PARK AND RECREATION DISTRICT
MARCH 12, 2026



An aerial photograph of a lush green park. A winding river flows through the center, surrounded by dense trees and grassy areas. The scene is captured from a high angle, showing the natural beauty and layout of the park.

Our Mission

To connect and enrich our community through parks, recreation, open space, natural resources, and educational opportunities.

Work Session Objectives

- Update Budget Committee on staff understanding of District priorities that will be reflected in the budget,
- Ensure Budget Committee readiness for Budget Committee Meeting, and
- Receive Budget Committee feedback that should be integrated into the Proposed Budget prior to the Budget Committee Meeting scheduled for 4/7/26



Budget Process Basics

Budget Process

Requested Budget

- Internal requests from Departments

Proposed Budget

- Administratively proposed by staff to Budget Committee

Approved Budget

- “Approved” by Budget Committee before presentation to Board

Adopted Budget

- “Adopted” by CPRD’s Board of Directors



Budget Process

State of Oregon's 9-Step Budget Process

1. Budget Officer Appointed

- Completed: Budget Officer is Clay Downing.

2. Proposed Budget Is Prepared

- In Process: Work Session will inform the development of the Proposed Budget.

3. Budget Office Publishes Notice

- Scheduled: First and second notices scheduled for 3/19 and 4/2 in compliance with state law.

4. Budget Committee Meets

- Scheduled: Scheduled for 4/7.

5. Committee Approves Budget

- Pending: Pending review and approval by your Budget Committee.

6. Publish Budget Summary and Notice of Budget Hearing

- Pending: Will occur following budget approval (Step 5).

7. Hold Budget Hearing

- Scheduled: Board of Directors will hold a Budget Hearing on 5/7

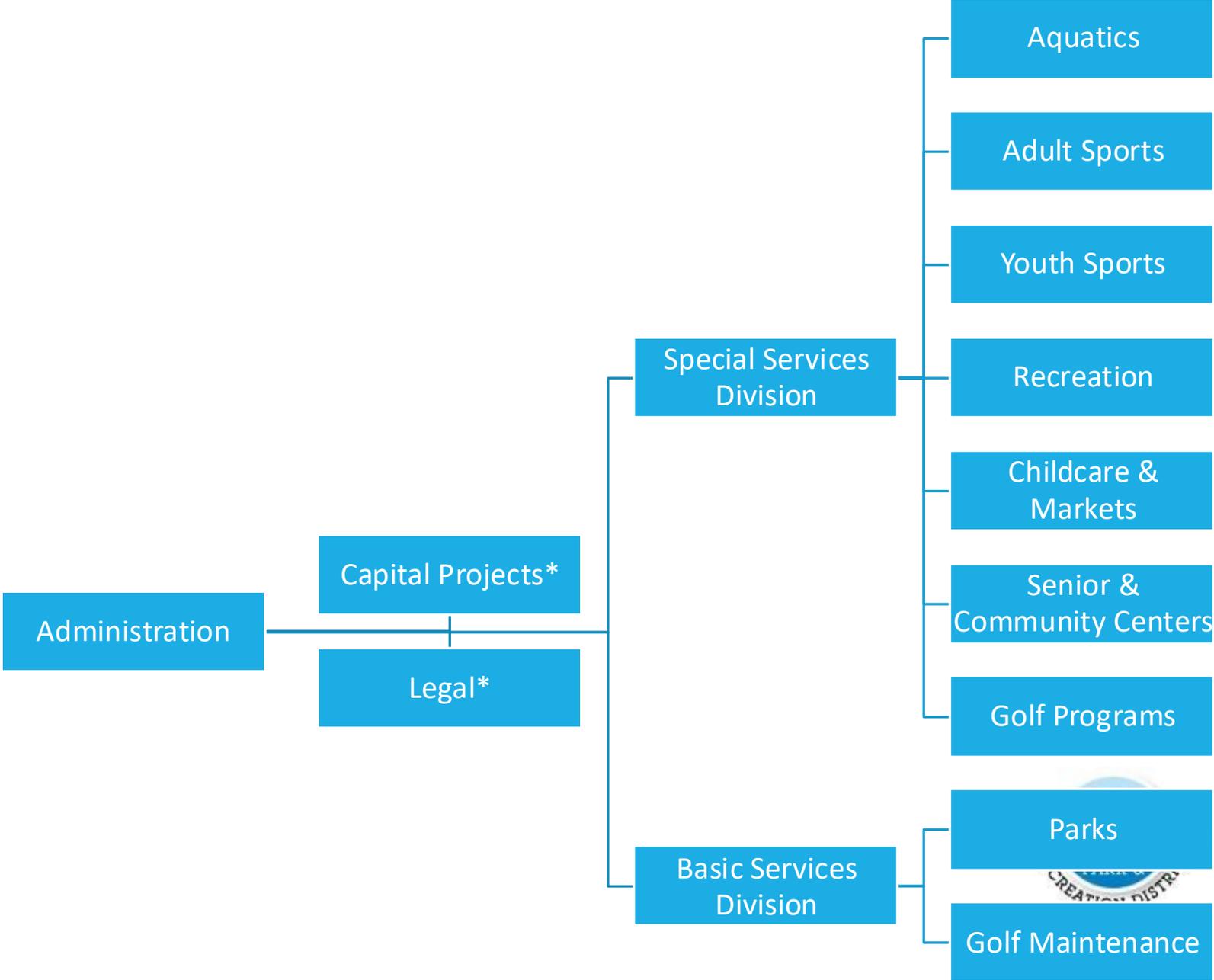
8. Adopt Budget, Make Appropriations, and Declare and Categorize Tax Levy

- Pending: To be completed by the Board of Directors.

9. File Budget and Certify Levy

- Pending: To be completed by Budget Officer following budget adoption

Existing Organizational Structure

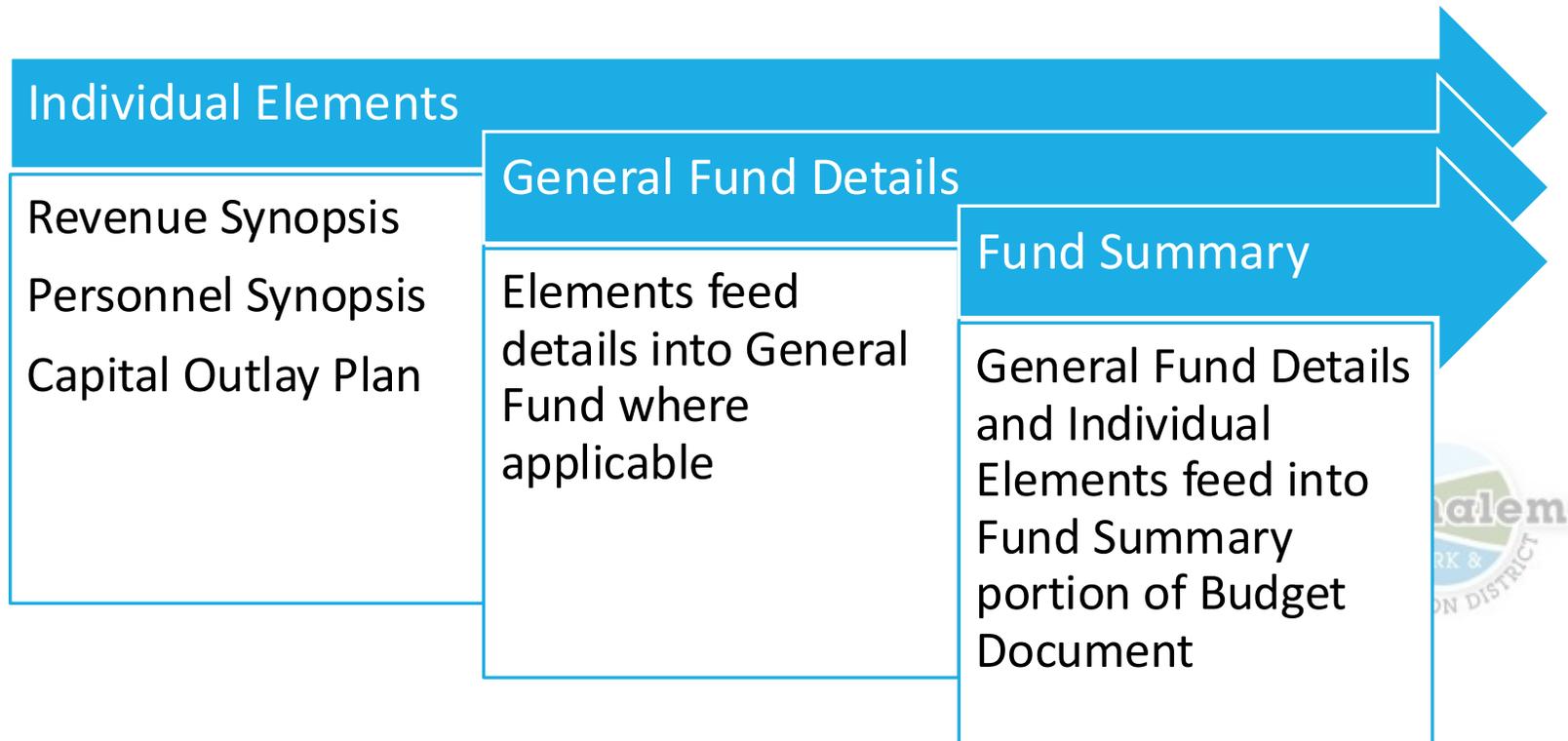


CPRD Budget Structure

- Letter to Budget Committee
- Budget Calendar
- Organizational Information
- Budget Message
- Budget Document

Budget Document Details and Flow

- Fund Summary
- General Fund Details
- Personnel Synopsis, includes Position & Pay Grade Plan and Personnel Schedule
- Revenue Synopsis
- Capital Outlay Plan



CHEHALEM PARK
& RECREATION DISTRICT

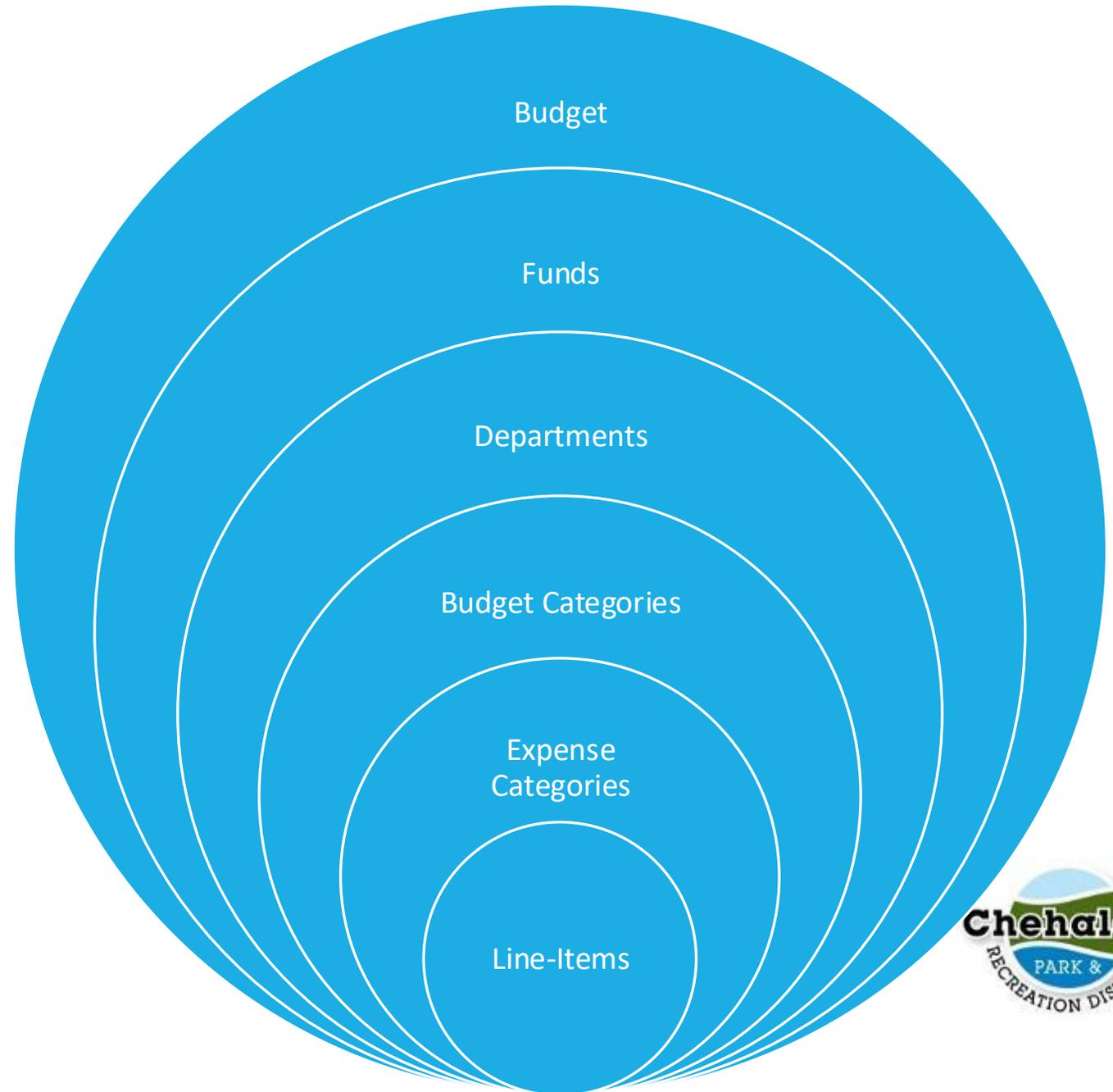
**2026-2027
BUDGET**



Presentation of Anticipated Changes in the Proposed
FY26-27 Budget

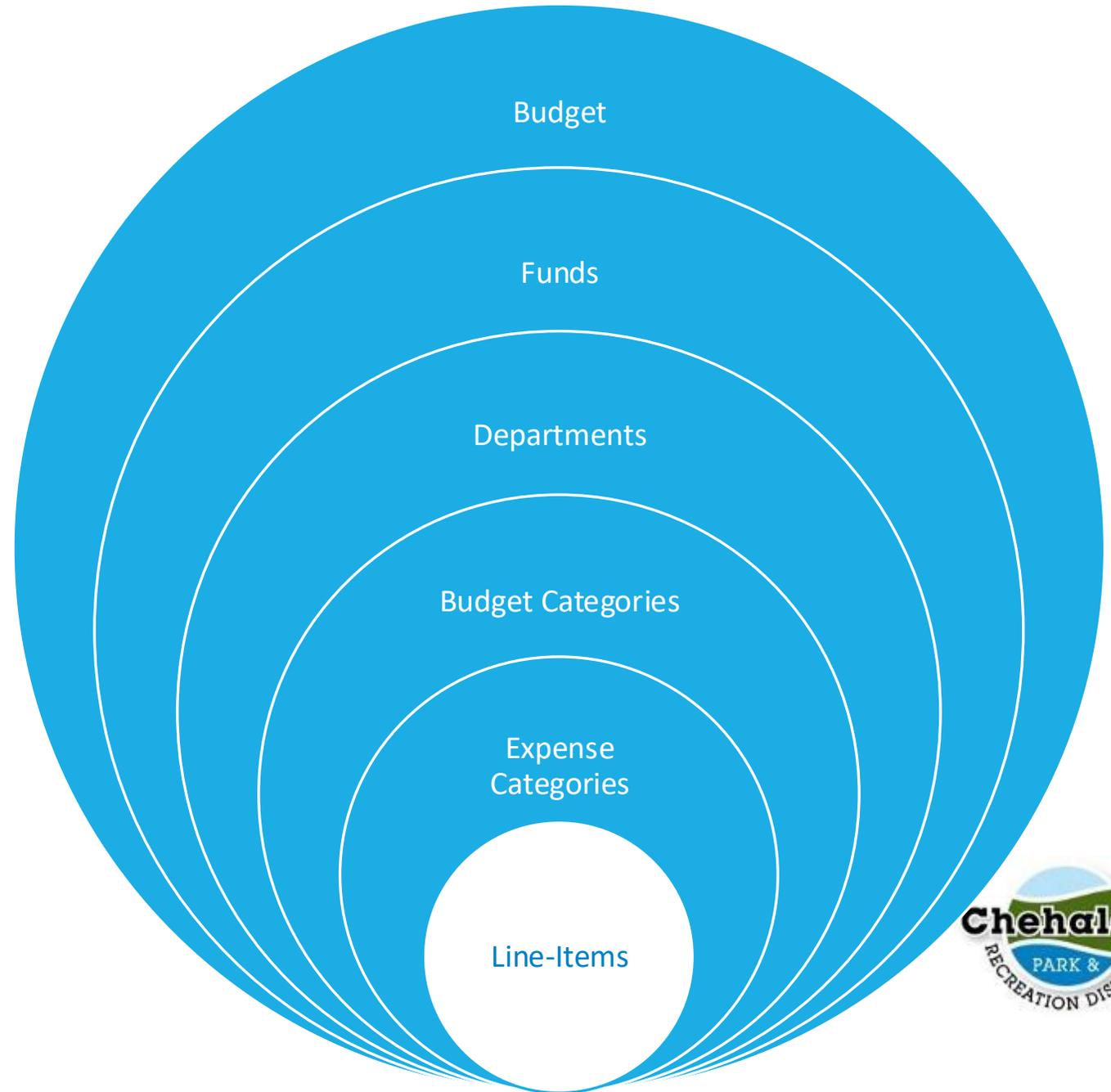
Create 1-to-1 Relationship with Financial Reports

- Introduce Chart of Accounts to Budget Document
- Modify titles and labels for consistency
- Publish at the Expense Category Level within General Fund Details, but provide additional details elsewhere



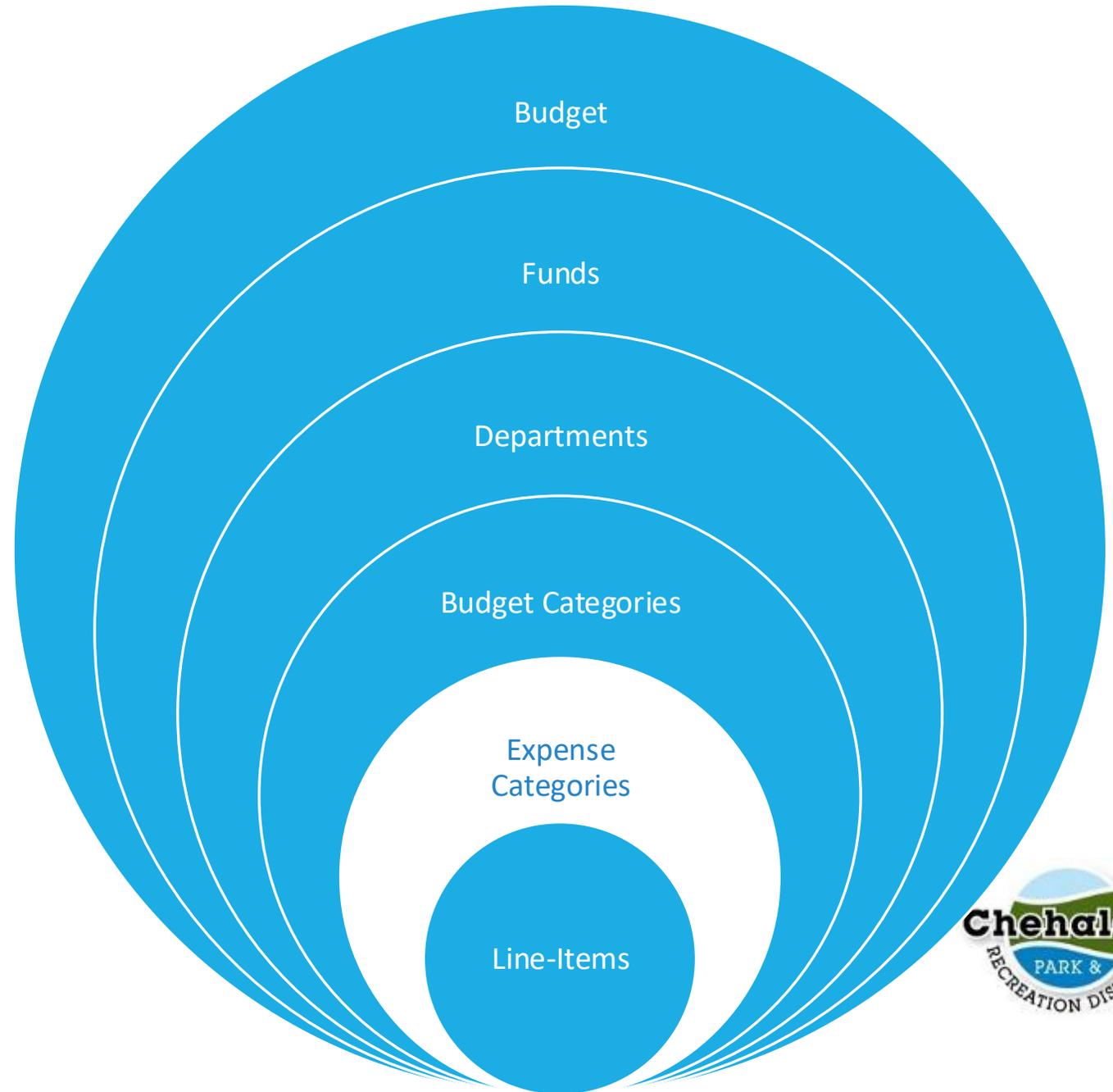
Create 1-to-1 Relationship with Financial Reports

- Introduce Chart of Accounts to Budget Document
- Modify titles and labels for consistency
- Publish at the Expense Category Level within General Fund Details, but provide additional details elsewhere



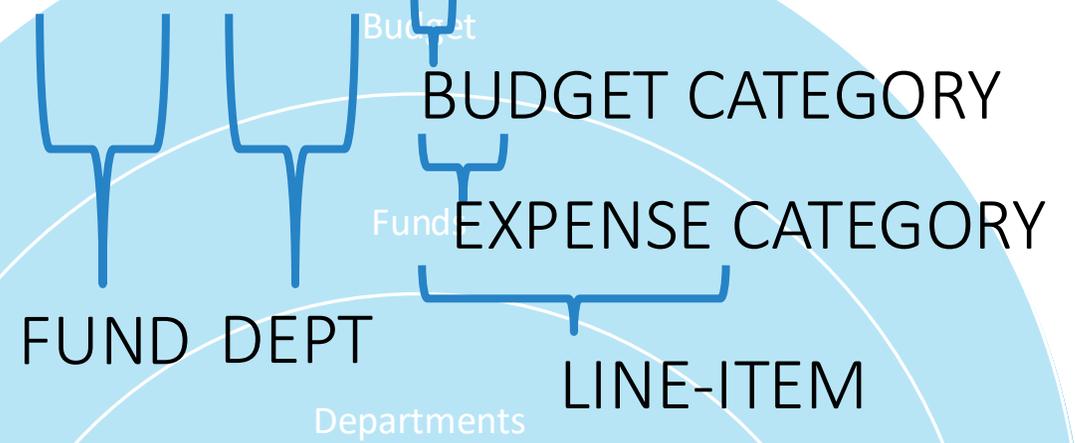
Create 1-to-1 Relationship with Financial Reports

- Introduce Chart of Accounts to Budget Document
- Modify titles and labels for consistency
- Publish at the Expense Category Level within General Fund Details, but provide additional details elsewhere



Create 1-to-1 Relationship with Financial Reports

000-000-000000



EXAMPLE

General Fund - Administration Department – (Personnel | Regular Salaries | Superintendent)

Line-Items
001-413-110001



Leading Into Financial Stewardship Policies

- Standard percentage for Contingency in General Fund
- Standard percentage for transfer of funds from Beginning Fund Balance of General Fund monies to Reserve for Equipment & Major Maintenance

CPRD does not possess consistent, institutionalized policies for contingency monies or reserves.

- Will propose a standard Contingency percentage to begin each fiscal year within the General Fund.
- Will propose a standard percentage to transfer monies from General Fund (Beginning Fund Balance) to Reserve for Major Maintenance.
- Will propose a Deferred Maintenance Study be conducted in next fiscal year.



Board-adopted CPRD Strategic Goals

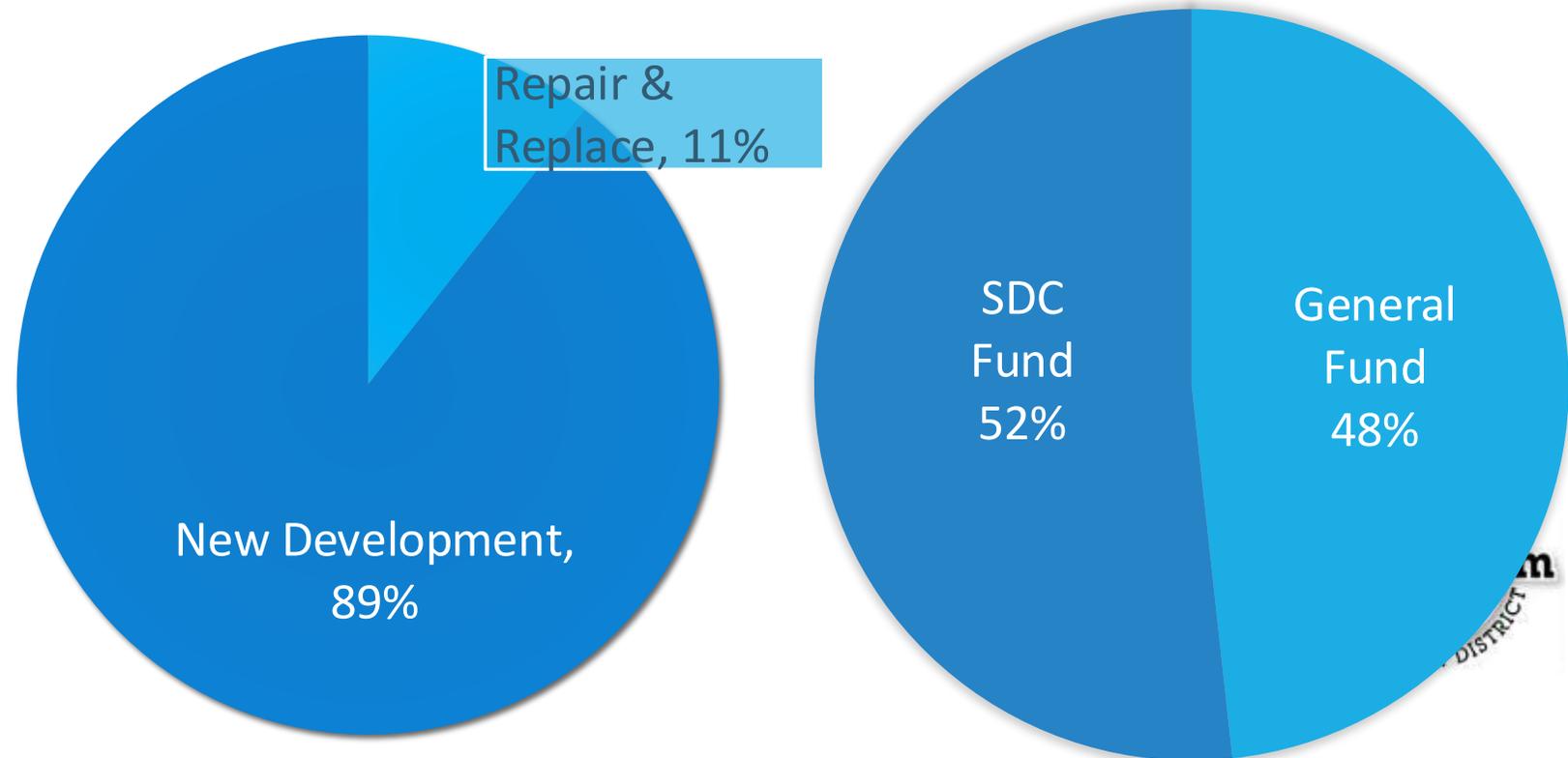
1. Communicate the identity, mission, and public benefits of Chehalem Park and Recreation District
2. Maintain and improve the District's existing neighborhood and regional parks
3. Continue to develop community programs
4. Complete all phases of Sander Estate Park's development
5. Develop the District's trail network with a focus on creating connections to park and riverfront areas
6. Develop a third nine and clubhouse at Chehalem Glenn Golf Course
7. Create non-motorized access to the Willamette River
8. Develop Bob and Crystal Rilee Park as a regional recreation destination
9. Complete development of the Chehalem Cultural Center and District
10. Strengthen the District's administrative and fiscal operations



Board-adopted CPRD Strategic Goals

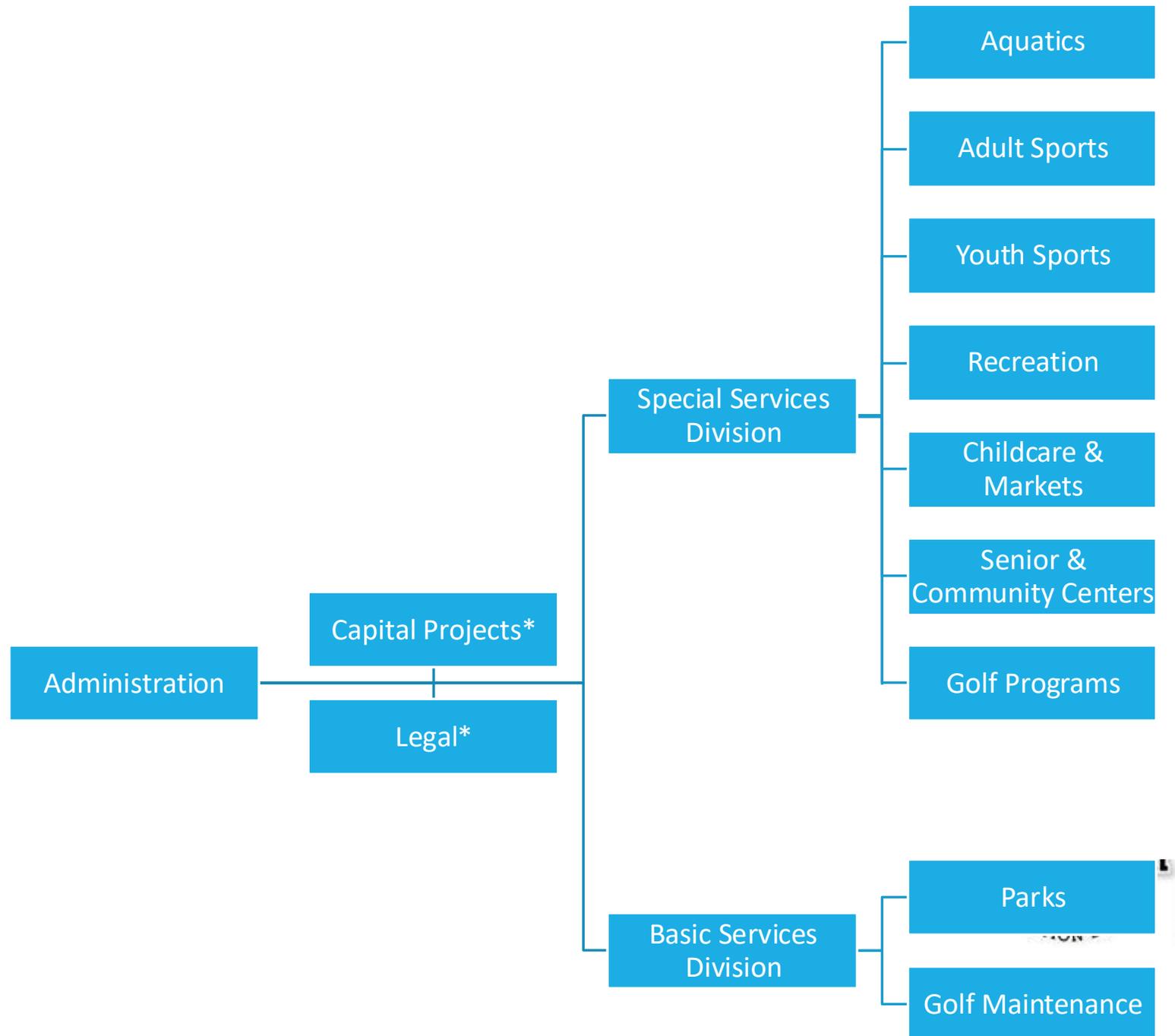
1. Communicate the identity, mission, and public benefits of Chehalem Park and Recreation District
2. Maintain and improve the District's existing neighborhood and regional parks
3. Continue to develop community programs
4. Complete all phases of Sander Estate Park's development
5. Develop the District's trail network with a focus on creating connections to park and riverfront areas
6. Develop a third nine and clubhouse at Chehalem Glenn Golf Course
7. Create non-motorized access to the Willamette River
8. Develop Bob and Crystal Rilee Park as a regional recreation destination
9. Complete development of the Chehalem Cultural Center and District
10. Strengthen the District's administrative and fiscal operations

- Capital Project Department (-470-) will include a 5-year outlook and snapshot for the upcoming fiscal year similar to prior years.
- Will balance projects for *new development* with *repair and replace* expenditures for existing facilities.
- Current fiscal year's budget included \$4,349,900 in General Fund and \$4,660,581 in SDC Fund monies.



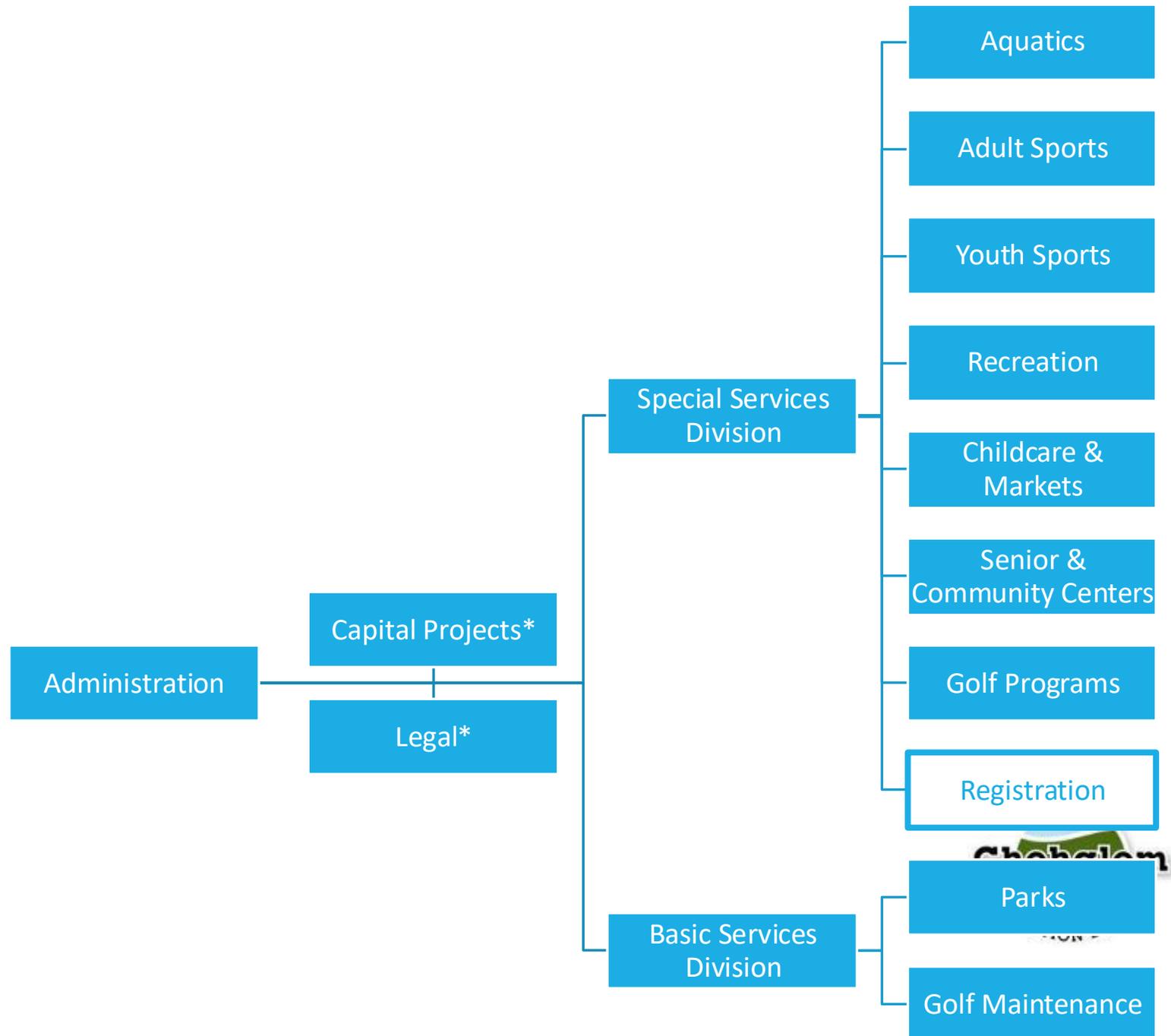
Departmental Reorganization & Re-Labeling

- Create a “Registration Department” by transitioning personnel out of Administration to new department within Special Services Division
- Minor re-labeling of Department Titles for clarify



Departmental Reorganization & Re-Labeling

- Create a “Registration Department” by transitioning personnel out of Administration to new department within Special Services Division
- Minor re-labeling of Department Titles for clarify

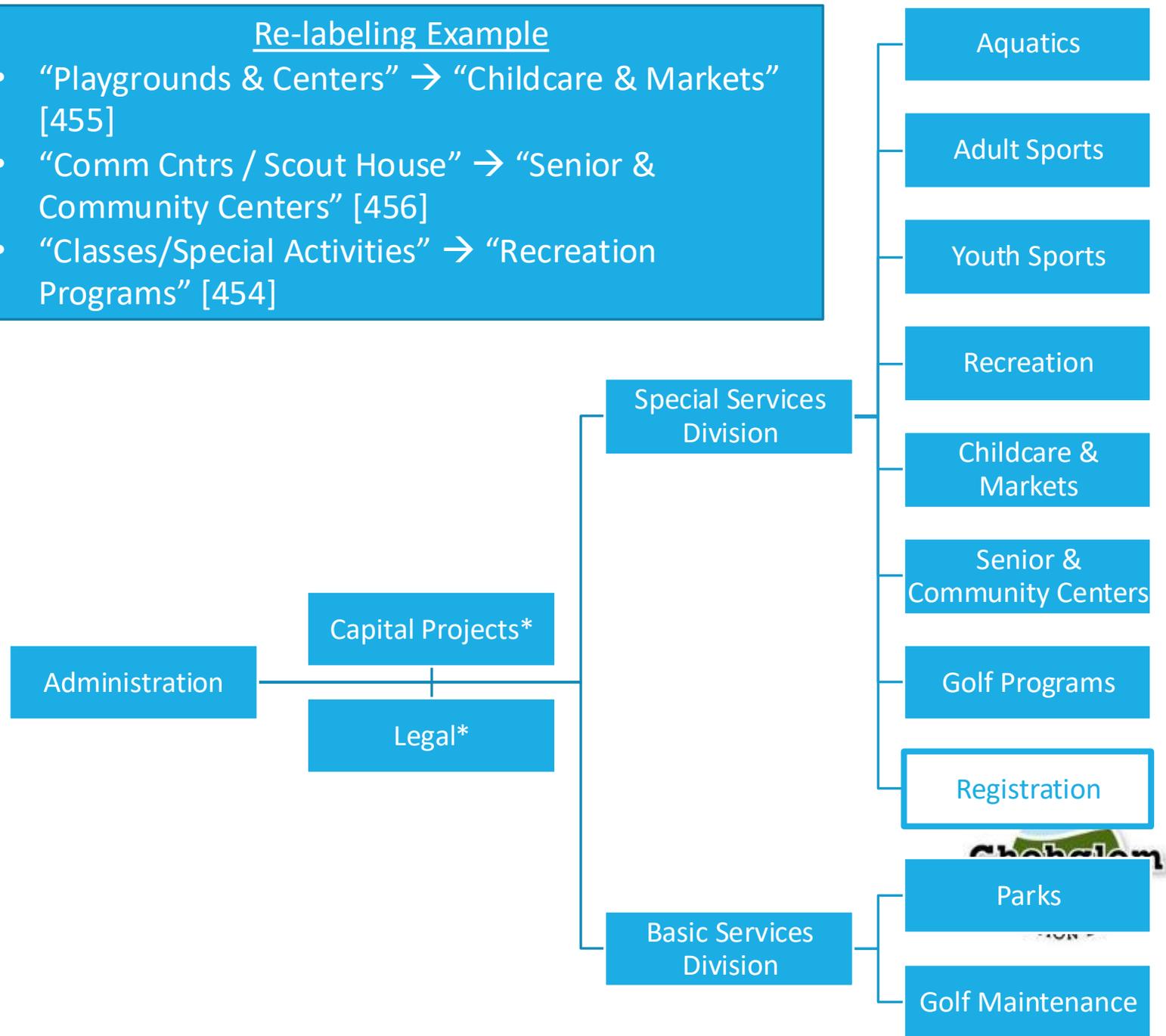


Departmental Reorganization & Re-Labeling

- Create a “Registration Department” by transitioning personnel out of Administration to new department within Special Services Division
- Minor re-labeling of Department Titles for clarify

Re-labeling Example

- “Playgrounds & Centers” → “Childcare & Markets” [455]
- “Comm Cntrs / Scout House” → “Senior & Community Centers” [456]
- “Classes/Special Activities” → “Recreation Programs” [454]



Migrating Expenditures to Administration Department

Expense Categories and/or Line-items that were previously distributed to non-Admin Departments, but which are typically expended by Administration staff, will be migrated to the Administration Department. Will include:

- Advertising & Publicity (Expense Category)
- Network & Communication (Expense Category)
- Insurance (Line-Item)



Thank You + Next Steps

- March 19: Publish First Notice of Budget Committee Meeting
- March 31: Publication of Proposed Budget
- April 2: Publish Second Notice of Budget Committee Meeting
- April 7: Budget Committee Meeting at 6 p.m. at District Office (125 S Elliott Road, Newberg)
- April 8-10: Additional Budget Committee meetings may be held if needed.
- April 20: Publish Budget Summary and Notice of Budget Hearing
- May 7: Budget Hearing at 6 p.m. at District Office (125 S. Elliott Road, Newberg)
- May 28: Board adopts budget, makes appropriations, and imposes and categorizes taxes
- July 3: Submission of documents to Yamhill County Assessor
- September 1: Submission to Yamhill County Clerk

