



**NORTH CLACKAMAS  
PARKS & RECREATION DISTRICT**

Administration

Michael Bork, Director  
North Clackamas Parks and Recreation District  
3811 SE Concord Road  
Milwaukie, OR 97267

June 22, 2023

BCC Agenda Date/Item: \_\_\_\_\_

North Clackamas Parks and Recreation District Board of Directors

**Approval of a Resolution adopting and appropriating funds for the Fiscal Year 2023-24 Budget for the North Clackamas Parks and Recreation District, and Imposing and Categorizing a Property Tax for Tax Year 2023-24. Budget is \$57,528,303 with appropriations totaling \$44,344,474. Funding is through existing District funds, property taxes, fees and fines, and other revenue sources. No County General Funds are involved.**

<b>Previous Board Action/Review</b>	May 22, 2023 - The North Clackamas Parks and Recreation District Budget Committee approved the FY 2023-24 budget.		
<b>Performance Clackamas</b>	This will forward the County's goal of building public trust through good government by providing budget responsibility and transparency.		
<b>Counsel Review</b>	6/12/2023 JM	<b>Procurement Review</b>	No
<b>Contact Person</b>	Kallie Guentner	<b>Contact Phone</b>	503-318-3976

**EXECUTIVE SUMMARY:**

The attached resolution adopts the budget as published and approved by the North Clackamas Parks and Recreation District (NCPRD) Budget Committee in accordance with Oregon budget law.

The Budget Committee for NCPRD met on May 22, 2023 to consider its budget. The budget for NCPRD was approved as recommended by staff.

The attached resolution establishes a Fiscal Year 2023-24 budget for NCPRD of \$57,528,303 and makes appropriations of \$44,344,474.

**RECOMMENDATION:**

NCPRD staff recommends the NCPRD Board of Directors approve the resolution adopting the budget and making appropriations for Fiscal Year 2023-24 for North Clackamas Parks and Recreation District. Total budget is \$57,528,303 with appropriations totaling \$44,344,474 through NCPRD funds.

**ATTACHMENTS:**

1. Resolution and Exhibit A

Respectfully submitted,

Michael Bork, Director  
North Clackamas Parks and Recreation District

For Filing Use Only

**BEFORE THE BOARD OF  
NORTH CLACKAMAS PARKS AND RECREATION DISTRICT  
OF CLACKAMAS COUNTY, STATE OF OREGON**

A Resolution Of The Board Of County Commissioners Acting As The Governing Body Of The North Clackamas Parks And Recreation District In The Matter Of Adopting A 2023/2024 Fiscal Year Budget, Making Appropriations And Imposing And Categorizing Taxes For The Period Of July 1, 2023 Through June 30, 2024



Resolution No. \_\_\_\_\_  
*Page 1 of 1*

**Whereas**, the proposed expenditures and resources constituting the budget for the North Clackamas Parks and Recreation District, Clackamas County, Oregon (“District”), for the period of July 1, 2023 through June 30, 2024, inclusive, has been prepared, published and approved by the Budget Committee, and that the matters discussed at the public hearing were taken into consideration, as provided by statute, and;

**Whereas**, in accordance with ORS 294.438 the notice of this public hearing and a financial summary was published in the Clackamas Review on June 14, 2023, and;

**Whereas**, ORS 294.456 requires districts to make appropriations and to impose and categorize the tax levy when adopting the budget.

**NOW, THEREFORE the Clackamas County Board of County Commissioners resolves as follows:**

1. The budget is hereby adopted for the fiscal year 2023-2024 in the amount of **\$57,528,303** and establishes appropriations as shown in the attached Exhibit A, which by this reference is made a part of this resolution.
2. The following ad valorem property taxes are hereby imposed for tax year 2023-2024 upon the assessed value of all taxable property within the District and categorized for purposes of Article XI Section 11b of the Oregon Constitution and as subject to General Government Limitation:  
At the rate of \$0.5382 per \$1,000 of assessed value for permanent rate tax.

**DATED** this 22nd day of June, 2023

**BOARD OF COUNTY COMMISSIONERS  
Acting as the Board of  
North Clackamas Parks and Recreation District**

\_\_\_\_\_  
Chair

\_\_\_\_\_  
Recording Secretary

# North Clackamas Parks & Recreation District

## Exhibit A

Fiscal Year 23-24

### NCPRD General Fund

NCPRD Administration	\$ 198,501
Marketing & Communication	642,401
Recreation	1,155,475
Aquatic Park	2,018,192
Sports	1,507,439
Social Services	629,203
Nutrition	758,889
Transportation	203,200
Parks & Facility Maintenance	3,011,852
Trails & Natural Areas	573,619
Planning	959,948
Non-departmental	
Transfers to Other Funds	8,900,000
Contingency	2,908,692
Reserve for Future Expenditures	940,000
	<u>\$24,407,411</u>

### Capital Asset Fund

Materials and Services	\$ 91,000
Capital Outlay	16,114,948
Non-departmental	
Reserve For Future Expenditures	5,812,892
	<u>\$ 22,018,840</u>
Grand Total	<u>\$ 57,528,303</u>
Total Appropriated	\$ 44,344,474
Total Unappropriated	13,183,829
	<u>\$ 57,528,303</u>

### System Development Charges Fund - Zone 1

Materials and Services	\$ 6,420
Non-departmental	
Transfers to Other Funds	2,270,193
Reserve For Future Expenditures	3,695,944
	<u>\$ 5,972,557</u>

### System Development Charges Fund - Zone 2

Materials and Services	\$ 4,430
Non-departmental	
Transfers to Other Funds	2,108,104
Reserve For Future Expenditures	489,363
	<u>\$ 2,601,897</u>

### System Development Charges Fund - Zone 3

Materials and Services	\$ 3,000
Non-departmental	
Transfers to Other Funds	278,968
Reserve For Future Expenditures	2,245,630
	<u>\$ 2,527,598</u>