



PROPOSED BUDGET

FISCAL YEAR 2019 | 2020



NCPRD IS A SERVICE DISTRICT OF CLACKAMAS COUNTY, OREGON





NORTH CLACKAMAS PARKS and RECREATION DISTRICT
A division of Business and Community Services

FISCAL YEAR 2019-2020
Proposed Budget

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This document is intended to provide budget committee members and citizens served by North Clackamas Parks & Recreation District (NCPRD) with the information necessary to make reasonable judgments leading to discussion and subsequent approval of the budget. Additionally, this document is intended to afford the reader a general understanding of the functions and services provided by NCPRD as a Special Service District that is part of Business and Community Services.

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May 23, 2019

Budget Message for FY 2019-20

North Clackamas Parks and Recreation District Board of Directors, Budget Committee Members and Residents,

I am pleased to present the North Clackamas Parks and Recreation District (NCPRD) Proposed Budget in the amount of \$56,908,446 for fiscal year (FY) 2019-20, from July 1, 2019 through June 30, 2020. This budget represents the District's comprehensive financial plan for achieving the organization's mission of providing, protecting and promoting access to exceptional parks and recreation opportunities for District residents.

District Profile

Voters approved the formation of the District in 1990, addressing the need for greater parks and recreation services in the urbanized northern region of the county. Now the second largest parks district in Oregon in terms of population, the District serves more than 122,000 residents in a 36-square mile area, which includes the cities of Milwaukie and Happy Valley as well as a large urban area of unincorporated Clackamas County.

The District is a service district of Clackamas County and is a division of the Clackamas County Business and Community Services Department. As a county service district, the five-member Board of County Commissioners serves as the NCPRD Board of Directors. As a special district with taxing authority, NCPRD levies a permanent rate of \$0.5382 per \$1,000 of assessed value. This is projected to generate approximately \$7.6 million in the coming fiscal year.

All District personnel are contracted through Clackamas County, and expenditures to pay personnel costs are budgeted in the Materials and Services category. NCPRD contracts with the County for 35.39 full-time equivalents (FTE) and up to 46 seasonal positions annually. FTE are recognized in the Clackamas County Budget; FTE counts in the NCPRD budget are provided for informational purposes.

NCPRD protects, maintains and promotes more than 40 parks, 287 acres of natural areas and 15 miles of trails, including the 6-mile Trolley Trail, Mount Talbert Nature Park, North Clackamas Aquatic Park, Hood View Park and the Milwaukie Center.

NCPRD also offers a wide range of recreational opportunities for residents of all ages. Programs and activities range from swimming lessons to sports leagues, health and fitness, and educational and cultural offerings. The District serves all populations, including older adults and those with disabilities, offering vital social and health services, including nutrition support and transportation services to home bound individuals.

The District sponsors several community events annually at no cost to participants such as Movies in the Park, RecMobile and Winter Celebrations. In addition, NCPRD sponsors special events like park grand openings and the annual Airing of the Quilts event, in partnership with the Friends of the Milwaukie Center.

Strategic Plan

NCPRD's first-ever Strategic Plan was completed in 2017 and focused on achieving the District's mission to provide, protect and promote access to exceptional parks and recreation opportunities. NCPRD uses the Strategic Plan goals as the foundation for the planning and budgeting process.

These goals are:

1. Maximize (grow) community support
2. Develop and improve partnerships
3. Build a strong business foundation
4. Provide exceptional parks and recreation experiences

Over the past fiscal year, the District undertook numerous initiatives to achieve these goals. Efforts to maximize brand awareness across the District resulted in a record number of attendees at free programs and special events, and the District's social media following is larger than ever. NCPRD also worked collaboratively on projects with a number of key organizational partners, including Water Environment Services (WES), Oak Lodge Water Services District (OLWSD), Metro and the State of Oregon's Parks and Recreation Department. In addition, staff have developed and implemented processes to further increase efficiencies in service provision and reduce District costs.

Performance Clackamas

NCPRD also developed strategic goals using a strategic plan and process model known as Managing for Results (MFR) through Clackamas County's Performance Clackamas initiative. MFR is a comprehensive and integrated management system focused on achieving results for the customer. This process helps identify clear outcome measures and quantifiable performance targets, while ensuring a deliberate and transparent budget plan.

There are five basic components of Performance Clackamas/MFR:

1. Identify the priorities for county residents
2. Develop an overall plan for addressing those priorities
3. Develop policies, programs, activities and services that align to those priority areas
4. Organize and implement budgeting, accounting and management systems to support the strategies, goals and objectives specified in the plan
5. Develop and track costs and performance data to allow the county and its residents to gauge the county's progress toward reaching its goals and objectives

This process aligns well with the implementation of NCPRD's Cost Recovery Program, where every program and service is assigned a cost-recovery goal based on defined measures, such as level of community benefit.

Cost Recovery Plan

The District sets program and service fees according to the Cost Recovery Plan. This model is based on the degree to which the operational and maintenance costs of service provision are financially supported by user fees and/or other applicable funding mechanisms.

Within the plan, programs and services are grouped based on the users who benefit. For instance, a free Movies in the Park event is categorized as a *Mostly Community Benefit*, whereas a private swimming lesson leads to a *Mostly Individual Benefit*. These categorizations help staff set target cost recovery goals for each program.

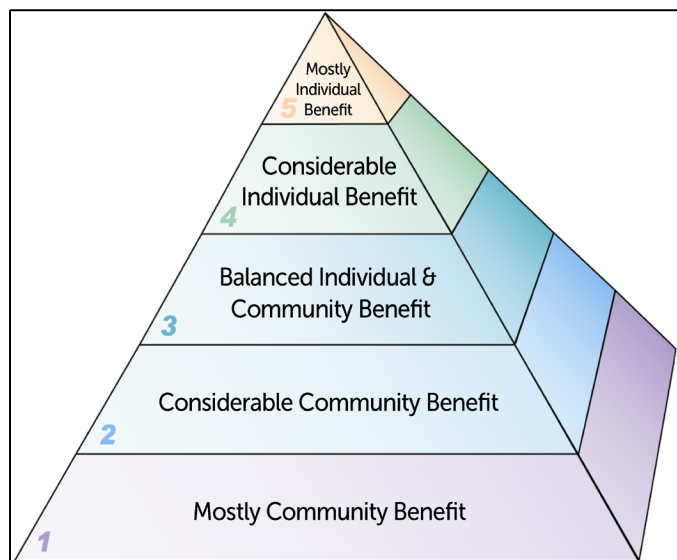


Figure 1. Cost Recovery Pyramid with Tier Labels

Costs for programs and services with greater community benefit are not recovered by user fees or alternative funding. They are offered to participants for free or at subsidized rates. In contrast, programs with greater individual benefit have higher cost recovery targets. These programs typically have higher participation fees that help offset the cost of providing the free and subsidized services with greater community benefit.

Fiscal Planning

The budget for FY 2019-20 represents the District's financial plan to achieve the following goals and priorities:

- Ensure the long-term financial stability of the District
- Ensure District resources are aligned with current community needs and expectations for parks and recreation programs, services and facilities
- Provide exceptional recreation, fitness, education and older adult services programs to District residents that are appropriately priced through the cost recovery methodology, reach the greatest number of residents utilizing resources available and align with the needs and desires of the District's population
- Execute the District's Adopted Capital Improvement Plan, adding needed facilities that can be sustainably operated and maintained
- Maintain existing District parks and facilities by systematically setting aside funds for asset repair and replacement
- Implement Performance Clackamas and the Cost Recovery Plan to inform management and enable better decision making

Significant Changes

In June 2017, the City of Happy Valley attempted to withdraw from the District. Due to an Oregon Tax Court decision on September 18, 2018, NCPRD did not assess approximately \$1.5 million in property taxes on District residents within the City of Happy Valley for FY 2018-19. In addition, based on the Tax Court's decision, NCPRD needed to reduce expenditures in order to produce a balanced budget. These reductions included a \$450,000 decrease in the transfer to capital repair and replacement and a reduction in the contingency balance.

On February 21, 2019, the Clackamas County Circuit Court ruled that Happy Valley's attempt withdrawal was invalid and as of March 28, 2019, the District has reaffirmed its boundaries to include the City. (See more on this below under *Organizational Challenges*). The District intends to assess its permanent tax rate of \$0.5382 on all properties within the City of Happy Valley during FY 2019-20, which will lead to the reinstatement of anticipated revenues of approximately \$1.5 million. Expenditures have been adjusted appropriately as a result.

Organizational Challenges

In June 2017, the Happy Valley City Council attempted to withdraw from the District under Oregon Revised Statute (ORS) 222 when it passed its' Ordinance 522. The District and the City engaged in negotiations regarding the division of assets, but were unable to come to a mutually agreeable outcome.

In October 2017, the City of Happy Valley brought suit against the District centering on the withdrawal and division of assets. A partial summary judgment issued on October 12, 2018 ruled in favor of the City on a breach of contract issue only. At the time of writing this budget message, no damages have been awarded and the case is scheduled for trial in August 2019 to determine the amount of damages.

Pursuant to this withdrawal attempt, the City of Happy Valley filed a formal boundary change with the Oregon Department of Revenue (DOR), Metro and the Secretary of State. This boundary change petition was initially approved by DOR and then rescinded in June 2018. This led to an Oregon Tax Court review of the boundary change process. The Oregon Tax Court ruled in September 2018 that the City was withdrawn from the District for purposes of taxation. Therefore, the District did not assess the permanent tax rate on citizens within the City for FY 2018-19, yet continued to provide services at in-district rates to City residents.

The Oregon Tax Court declined to determine if Happy Valley had followed the proper process to withdraw from the district. As a result the Clackamas County Assessor, the County, and the District filed a Declaratory Judgment Action to answer that question. Subsequently, the Clackamas County Circuit Court issued two rulings, the first on December 13, 2018 and the second on February 21, 2019, declaring that the City's attempted withdrawal under ORS 222 was invalid, and that any withdrawal attempt should follow the process outlined in ORS 198. Happy Valley to date has not attempted to withdraw using the process in ORS 198. The District filed a formal request with the DOR, Metro and the Secretary of State to reaffirm the City as being within the District's boundaries. As a result Happy Valley remains within the District. The District intends to assess its permanent tax rate on all properties within the City of Happy Valley during FY 2019- 20.

Ongoing litigation has consumed a significant amount of staff time. Additionally, at the time of this budget message, the City is pursuing a legislative change to the current ORS 198 process. If this legislation were to be approved during the 2019 Legislative process as written, it would change the parameters for withdrawal under ORS 198, and ultimately allow the City to withdraw from the District based on a vote of City residents, and not a vote of the entire District. Continued uncertainty regarding potential changes to the District's boundary prevents completion of several important projects and planning decisions, including the Master Plan, Capital Improvement Plan and System Development Charges Methodology Update.

Funding

The District faces ongoing financial challenges in the areas of both operations and capital maintenance (repair and replacement). Ongoing expenditures for personnel, health care and other operating expenditures continue to outpace annual revenue increases.

In addition, NCPRD's tax base of \$0.5382 per \$1,000 of assessed value continues to be among the lowest parks district rate for comparable districts in the state, which makes it challenging to meet the expectations and service needs of District residents. For example, Tualatin Hills Parks & Recreation District has a rate of \$1.31 per \$1,000 of assessed value, Bend Parks & Recreation District is at \$1.46 and Willamalane Parks & Recreation in Springfield is at \$2.00. (*See Figure 2*)

Furthermore, while the Master Plan calls for two \$25 million general obligation bonds, or a total of \$50 million, to fund capital expenditures, the District has never presented a ballot measure for any such bonds to District voters. This lack of a dedicated source of capital funding is unusual for a parks district, and has led NCPRD to budget both operational and capital expenditures from the permanent tax base revenue, typically reserved for operational purposes.

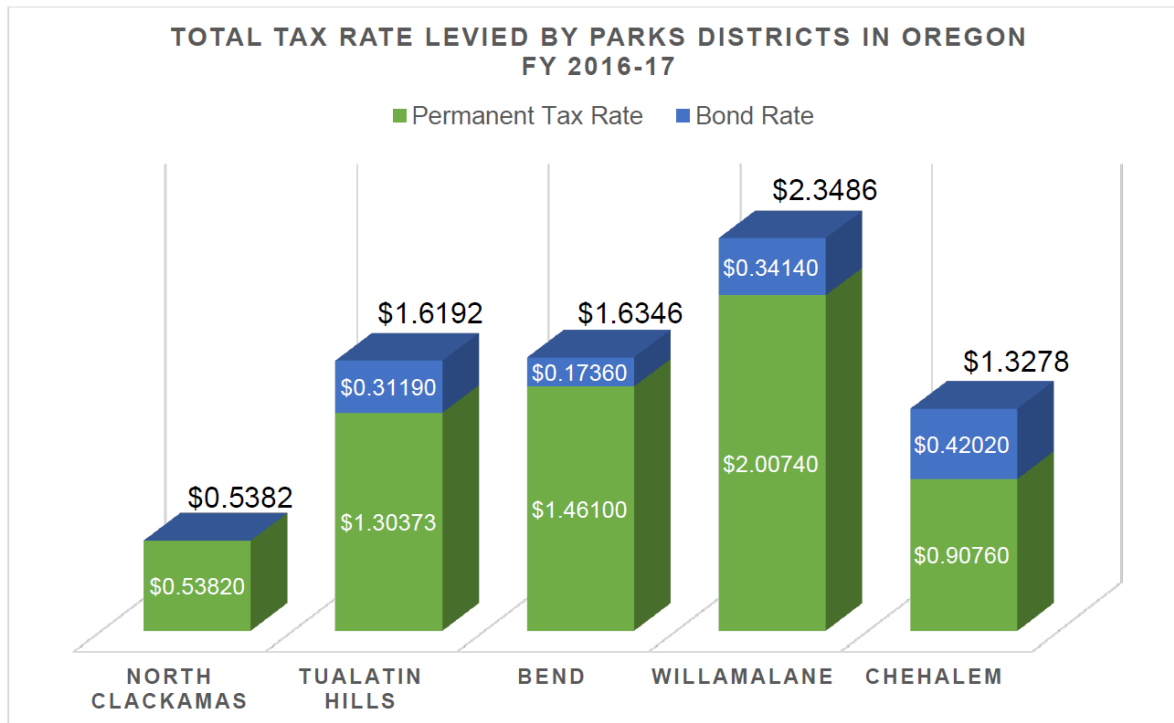


Figure 2. Total Tax Rate Levied by Parks Districts in Oregon FY 16-17

Current Year Highlights

Parks & Facility Maintenance

- Maintained 39 parks and 15 miles of trails totaling 662 acres
- Replaced Aquatic Park chiller (which aids in cooling equipment)
- Replaced interior carpet at the Aquatic Park
- Added non-slip coating to Aquatic Park dining area
- Replaced Milwaukie Center swamp cooler
- Added awning to the exterior of Milwaukie Center
- Added electronic entry sign to Aquatic Park at the Harmony Road entrance

Parks, Trails, & Natural Areas

- Continued to work as a partner with Water Environment Services (WES) on native planting projects and ongoing stewardship at multiple natural areas within the District
- Partnered with Oak Lodge Water Services District (OLWSD) to continue development of the Boardman Wetland Project
- Worked with state and regional partners on the Oregon White Oak mapping project, Wildlife Corridor strategic planning, regional amphibian and bird monitoring as well as trail assessments
- Hosted more than 12 local volunteer events in natural areas throughout the District in conjunction with partner agencies and neighborhood groups
- Maintained natural areas and trails within NCPRD sites and completed several enhancement projects

Aquatic Park

- Completed resurfacing of the viewing deck
- Expanded the Summer Swim lesson program by an additional hour, creating 50 more classes to help meet increased demand for lessons

- Hosted five local high school competitive swim teams, two NCPRD age group teams, two private swim teams and two master teams
- Hosted 11 home swim meets with over 500 youth and adult participants
- Provided year-round swim team opportunities via Piranhas program. Swimmers participated in twelve local USA swim meets. Additionally, six swimmers qualified for the state swim meet with two qualifying for multi-state regionals
- Completed training of over 80 part-time temporary staff and seven full-time staff in several health and safety programs, including mandatory reporter, Global Harmonized Systems and AED/CPR/First Aid

Older Adult Services

- Hosted over 800 volunteers in over 50 different volunteer jobs. The hours contributed by these volunteers had an estimated value to the District of nearly \$1.5 million dollars
- Generated approximately \$150,000 for the nutrition program through contributions, donations and fundraising (in addition to \$20,000 of free product from Bob's Red Mill)
- Generated over \$70,000 in revenue through rentals of the Milwaukie Center, Sara Hite Memorial Rose Garden and North Clackamas Park A-frame
- Served approximately 220 daily meals to Meals on Wheels recipients in the community as well as another 50 daily congregate meals in Pete's Café, located at the Milwaukie Center
- Provided approximately 6,000 rides primarily to and from the Milwaukie Center, but also to local grocery stores and recreation destinations

Recreation & Sports

- Hosted over 2,500 attendees at the six Movies in the Park events
- Engaged over 800 youth in District parks with the NCPRD RecMobile including successfully partnering with the North Clackamas School District (NCSD) at two Summer Nutrition Program sites
- Hosted over 400 people of all ages at Winter Celebrations, a multi-cultural and inter-generational event that includes music, dancing, delicious food and photo booth
- Introduced new art classes, art workshops, spring break camps and children's gardening classes
- Hosted over 129 adult softball teams
- Hosted volunteer coaches who donated nearly 8,500 hours of their time to support NCPRD youth programming
- Launched a new pre-kindergarten soccer program as well as an adult cornhole league

Special Events & Marketing

- Supported the Clackamas County on Tap and Uncorked event for the second year
- Published the District's first ever Annual Report for FY 2017-18

Capital Projects

- Initiated the Concord Property planning process, in partnership with the Oak Lodge and Gladstone Library projects. The partners, led by the *Clackamas* County Business and Community Services Department, are currently in the planning process to revitalize the NCPRD-owned Concord property for public use, including the potential for a community center, park and library.
- Began construction of the Boardman Wetland Complex. In partnership with Oak Lodge Water Services District (OLWSD), and with the support of grants from Metro and Oregon Parks and Recreation Department, NCPRD broke ground on phase one of the Boardman Wetland Complex in 2018, with project completion anticipated in fall 2019.

- Initiated the final design phase of the Milwaukie Bay Park project, in collaboration with the City of Milwaukie. Guided by a robust public outreach process to gather input from the community, the final design will reflect the public's consensus on how they want to gather, play and enjoy nature at the park.
- Completed construction and opened Wichita Park in the Linwood Neighborhood of Milwaukie. This new neighborhood park project was made possible due to a State of Oregon Land and Conservation Fund grant, NCPRD capital improvement funds, a grant from the LNDA, and support from the City of Milwaukie.
- Opened Hidden Falls Nature Park in the City of Happy Valley. This 21.3-acre property in Happy Valley consists of a beautiful natural area, native habitat and a 22-foot cascading waterfall.

This proposed FY 2019-20 budget was developed under the leadership of the County's Business & Community Services Department with input by numerous District staff, and will be submitted for approval to the NCPRD Budget Committee. The final step will be adoption of the FY 19-20 budget by the Board of County Commissioners acting in its capacity as the NCPRD Board of Directors. I would like to thank the Budget Committee, NCPRD Board of Directors and residents of the District for their continued dedication to the North Clackamas Parks and Recreation District.

Respectfully submitted,



Gary Schmidt
County Administrator, Clackamas County

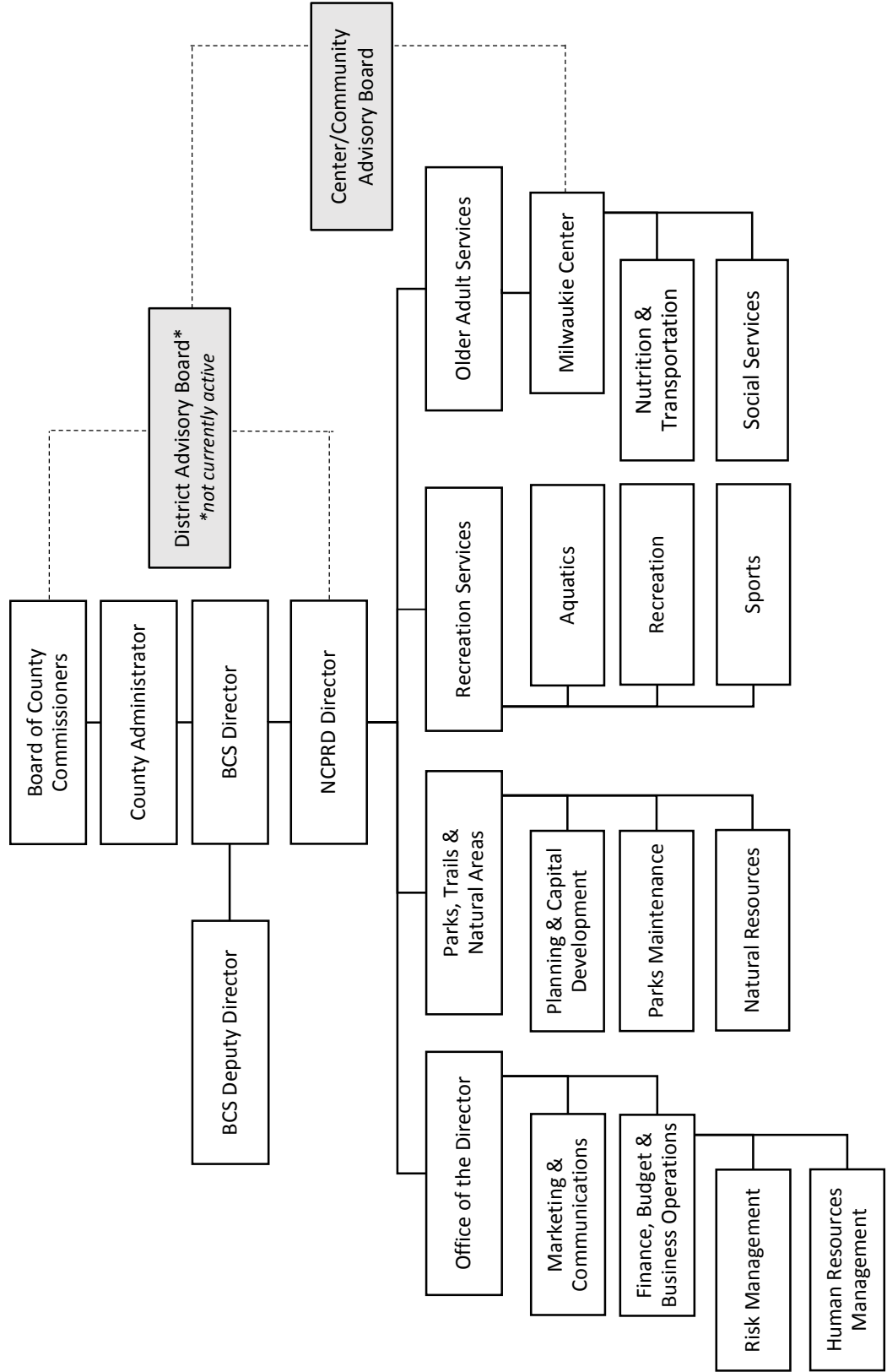




North Clackamas Parks and Recreation District

Organization Chart

FY 19-20





**North Clackamas Parks and Recreation District
FY 19-20**

General Budget Guidelines – Operating Funds

- The District shall maintain an ***emergency contingency*** funded at a minimum of 5 percent of general fund operating expenditures. This contingency is for unexpected expenditures that staff could not have known about at the time the budget was prepared.
- The District shall maintain an ***operating fund balance*** funded at a minimum of 10 percent of operating expenditures or the minimum cash flow necessary to cover operating expenditures in amounts sufficient to bridge months in each year during which inflows of revenues and outflows of expenditures fluctuate, whichever is greater. This will help maintain the minimum cash flow necessary to ensure the District will not need to issue Tax Anticipation Notes (short-term borrowing).
- The District shall recognize that the beginning fund balance is a one-time, non-recurring resource. To the extent feasible, one-time resources will be applied toward one-time expenditures. This application will ensure a balance between current, recurring revenues and expenditures. It also should help to ensure a stable ending fund balance.
- The District shall, to the extent feasible, balance current (recurring) revenues and current (recurring) expenditures. Fund balance shall not be used to pay for ongoing revenues and expenditures.
- The District shall maintain a policy of aggressively collecting accounts receivable whereby after District staff has exhausted all in-house collection alternatives, accounts are assigned to a private collection agency.
- The District's general fund shall not pick up any expenditure that can be attributed or charged to another fund. This is achieved through an administrative allocation to the various funds. This policy will help to maintain the long-term stability of the general fund.
- The District shall maintain its infrastructure at a level adequate to protect the District's capital investment and to minimize future maintenance and replacement costs. It shall be the goal of the District not to defer maintenance of infrastructure.
- The District shall continue to transfer sufficient funds to the Capital Asset Replacement Fund to meet short-term capital asset needs while saving for future repair and replacement of assets.
- The District shall proactively increase revenues and decrease expenses where possible through lean processes allowing for increased efficiency and more cost-effective operations.

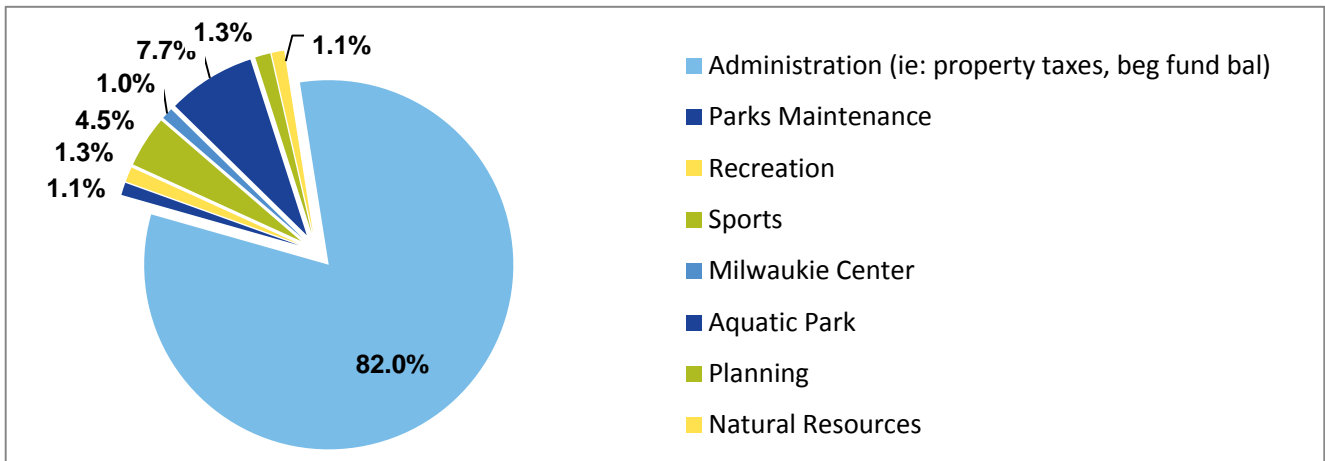


North Clackamas Parks & Recreation District

Fund Accounting Structure

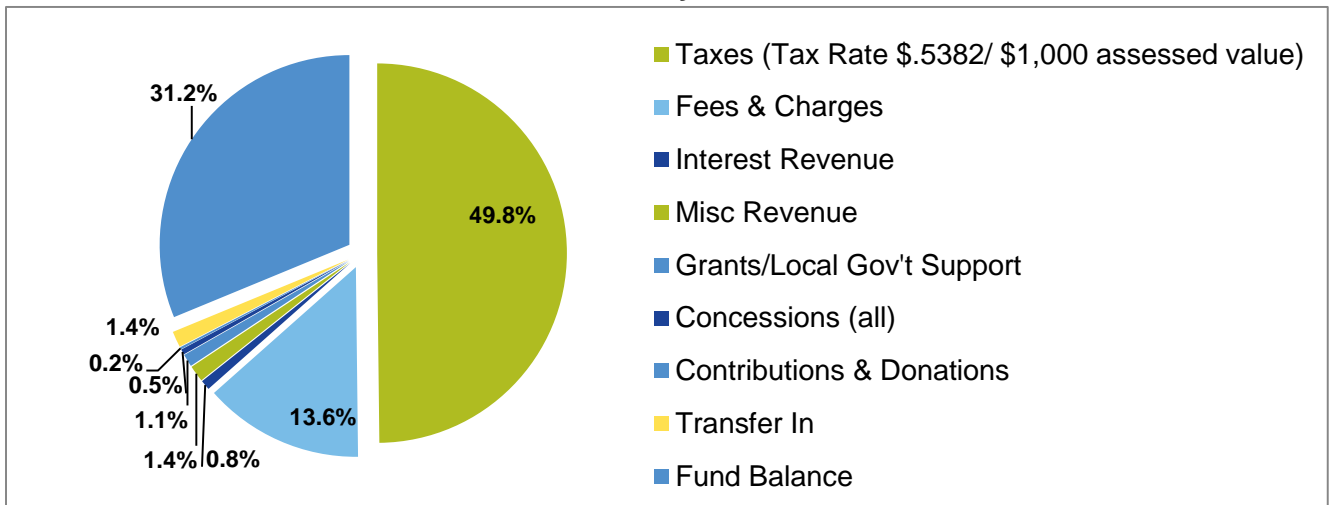
| Activity Type | Fund | Major Revenue Source(s) | Major Expense(s) |
|--|---------|---|---|
| <u>Operating Funds</u> | | | |
| General Fund | 113 | Property Tax, Fees and Charges, Grants, Donations | Operations |
| Nutrition and Transportation Fund | 270 | Other Government Agencies, Grants, Fees and Charges, Donations | Restricted to operations of Nutrition and Transportation activities at Milwaukie Center |
| <u>Acquisition & Construction</u> | | | |
| System Development Charge Funds | 281-283 | System Development Charges | Transfer dollars to Capital Projects Fund |
| Capital Projects Fund | 480 | Grant funds as well as Transfers from the General Fund and System Development Charges Funds | Acquisition and Construction |
| <u>Reserves</u> | | | |
| Capital Asset Repair and Replacement Fund | 481 | Transfer from General Fund | Repair and Replacement of Capital Equipment and Capital Assets |
| <u>Debt Service</u> | | | |
| Debt Service Fund-2010 Issue | 382 | Transfer from General Fund | 2010 Full Faith and Credit Obligations |
| Debt Service Fund-2008 Issue | 383 | Transfer from SDC Fund | 2008 Full Faith and Credit Obligations |

North Clackamas Parks & Recreation District
FY 19-20 Budget - General Fund 113
Revenue by Program



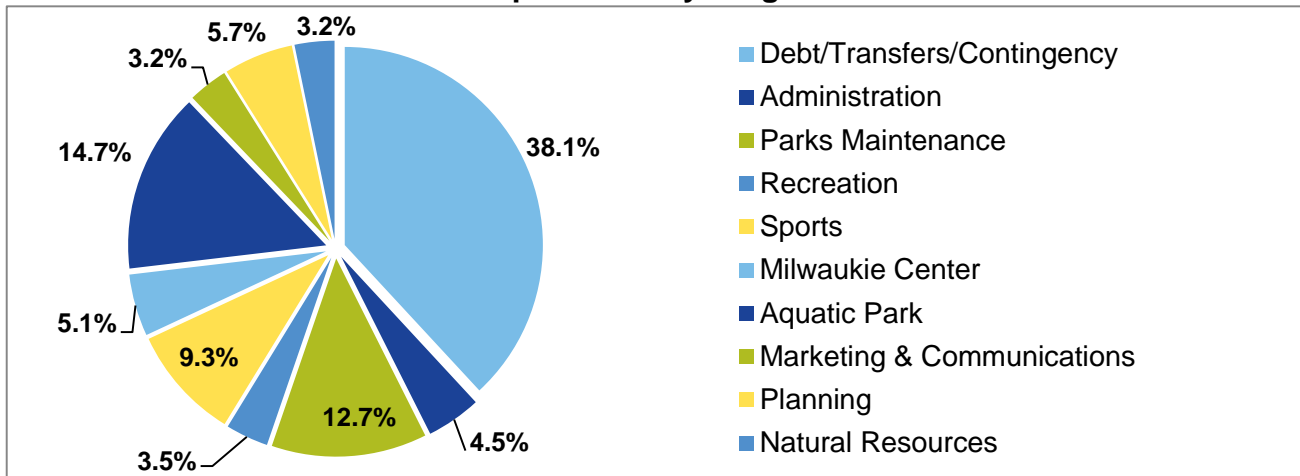
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|---|-----------|-------------------|---------------|
| Administration (ie: property taxes, beg fund bal) | \$ | 12,692,280 | 82.0% |
| Parks Maintenance | | 170,112 | 1.1% |
| Recreation | | 202,500 | 1.3% |
| Sports | | 700,000 | 4.5% |
| Milwaukie Center | | 158,500 | 1.0% |
| Aquatic Park | | 1,194,000 | 7.7% |
| Planning | | 208,530 | 1.3% |
| Natural Resources | | 158,800 | 1.1% |
| Total | \$ | 15,484,722 | 100.0% |

Revenue by Source



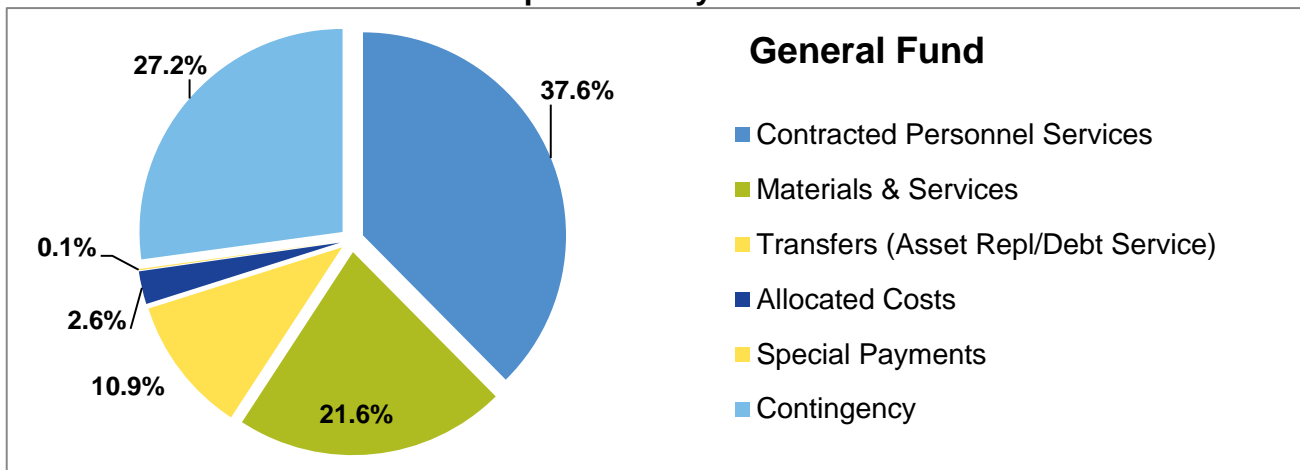
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|--|-----------|-------------------|---------------|
| Taxes (Tax Rate \$.5382/ \$1,000 assessed value) | \$ | 7,714,232 | 49.8% |
| Fees & Charges | | 2,111,375 | 13.6% |
| Interest Revenue | | 130,000 | 0.8% |
| Misc Revenue | | 216,970 | 1.4% |
| Grants/Local Gov't Support | | 166,100 | 1.1% |
| Concessions (all) | | 71,000 | 0.5% |
| Contributions & Donations | | 29,000 | 0.2% |
| Transfer In | | 211,022 | 1.4% |
| Fund Balance | | 4,835,023 | 31.2% |
| Total | \$ | 15,484,722 | 100.0% |

**North Clackamas Parks & Recreation District
FY 19-20 Budget - General Fund 113
Expenditure by Program**



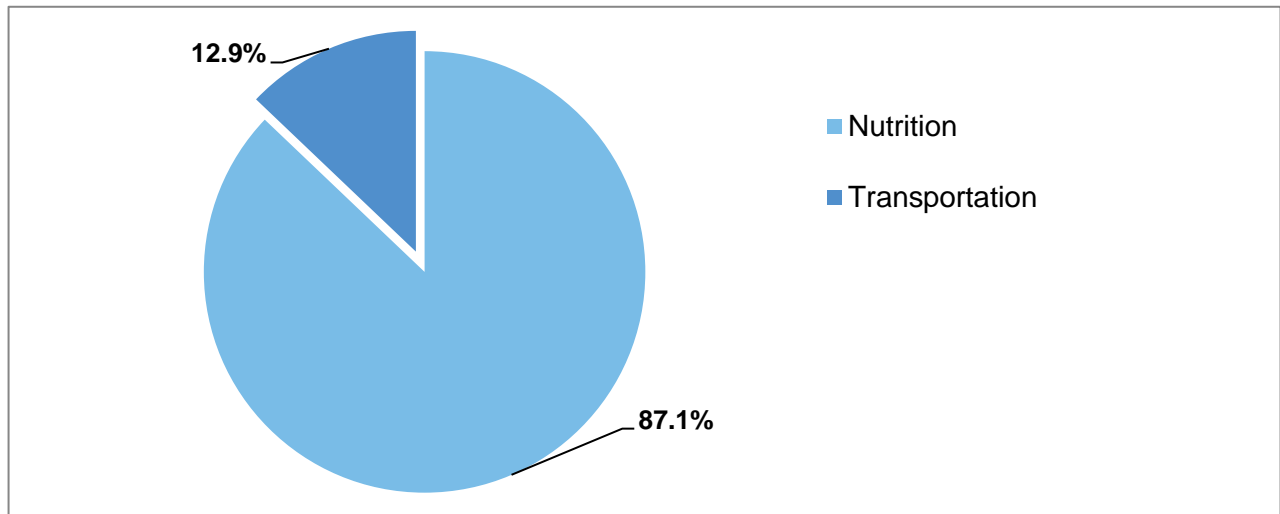
| | | | |
|----------------------------|-----------|-------------------|---------------|
| Debt/Transfers/Contingency | \$ | 5,901,795 | 38.1% |
| Administration | | 691,355 | 4.5% |
| Parks Maintenance | | 1,965,156 | 12.7% |
| Recreation | | 540,099 | 3.5% |
| Sports | | 1,440,802 | 9.3% |
| Milwaukie Center | | 784,253 | 5.1% |
| Aquatic Park | | 2,278,426 | 14.7% |
| Marketing & Communications | | 502,715 | 3.2% |
| Planning | | 877,684 | 5.7% |
| Natural Resources | | 502,437 | 3.2% |
| Total | \$ | 15,484,722 | 100.0% |

Expenditure by Source



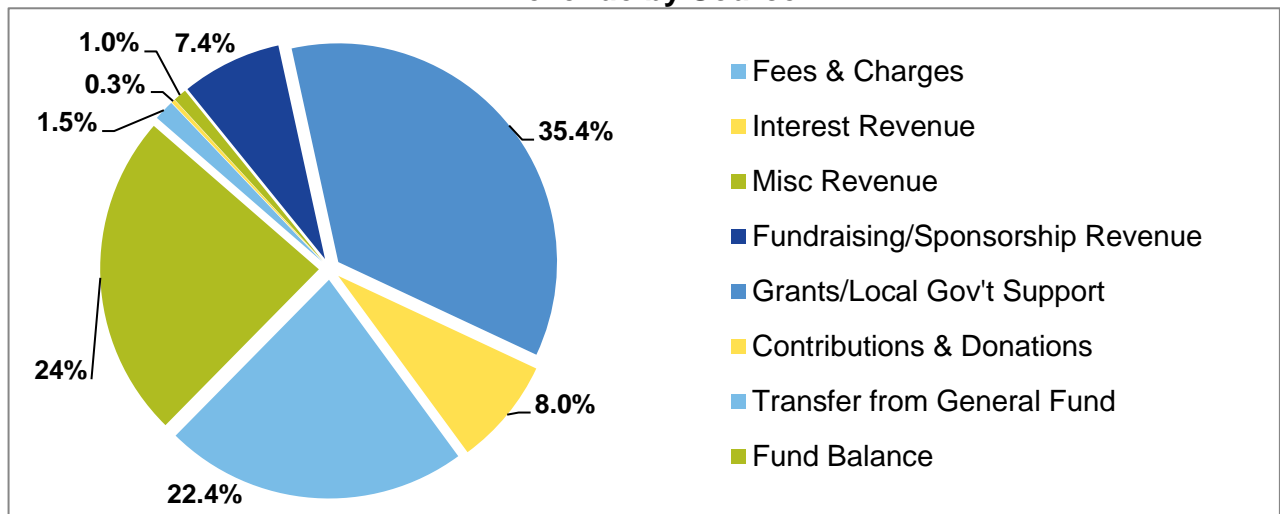
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|-------------------------------------|-----------|-------------------|
| Contracted Personnel Services | 5,825,255 | 37.6% |
| Materials & Services | 3,350,486 | 21.6% |
| Transfers (Asset Repl/Debt Service) | 1,692,334 | 10.9% |
| Allocated Costs | 406,186 | 2.6% |
| Special Payments | 1,000 | 0.1% |
| Contingency | 4,209,461 | 27.2% |
| Total | \$ | 15,484,722 |

North Clackamas Parks & Recreation District
FY 19-20 Budget - Nutrition and Transportation Fund 270
Revenue by Program



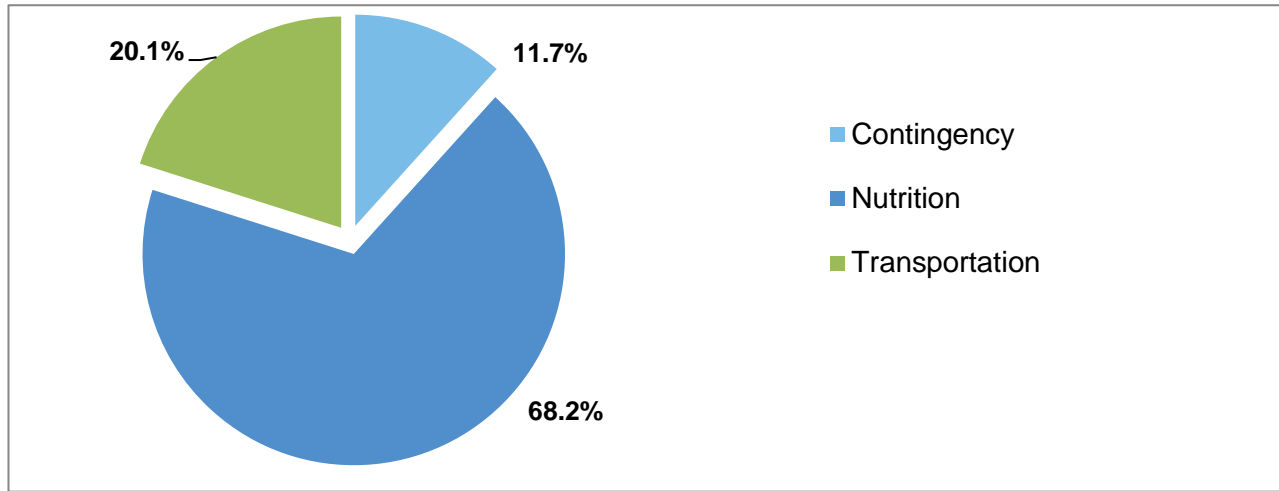
| | | | |
|----------------|-----------|----------------|---------------|
| Nutrition | \$ | 776,794 | 87.1% |
| Transportation | | 114,900 | 12.9% |
| Total | \$ | 891,694 | 100.0% |

Revenue by Source



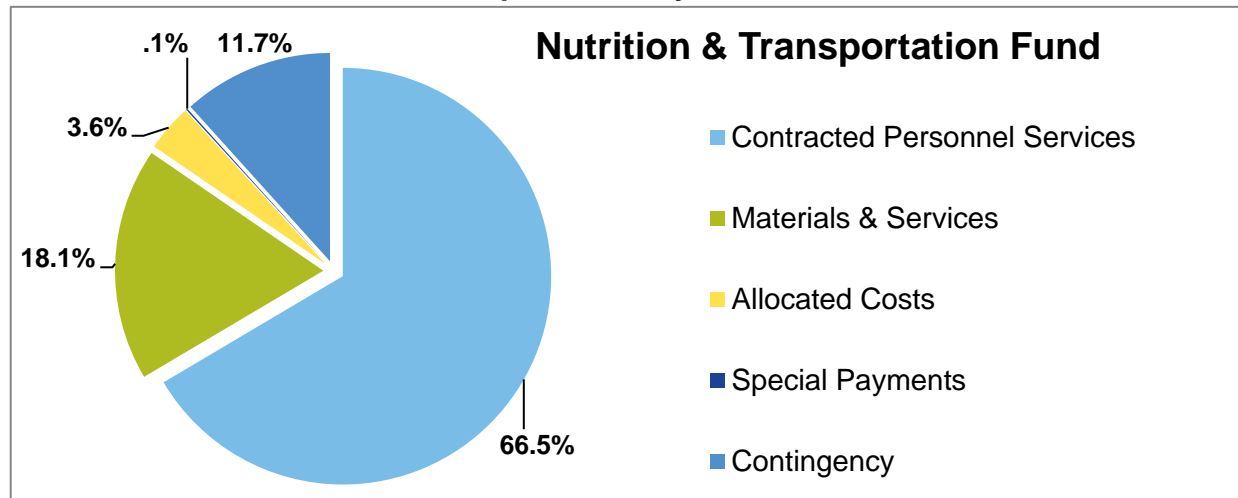
| | | | |
|---------------------------------|-----------|----------------|---------------|
| Fees & Charges | \$ | 13,500 | 1.5% |
| Interest Revenue | | 2,500 | 0.3% |
| Misc Revenue | | 8,750 | 1.0% |
| Fundraising/Sponsorship Revenue | | 66,000 | 7.4% |
| Grants/Local Gov't Support | | 315,400 | 35.4% |
| Contributions & Donations | | 71,000 | 8.0% |
| Transfer from General Fund | | 200,000 | 22.4% |
| Fund Balance | | 214,544 | 24.0% |
| Total | \$ | 891,694 | 100.0% |

**North Clackamas Parks & Recreation District
FY 19-20 Budget - Nutrition and Transportation Fund 270
Expenditure by Program**



| | | | |
|----------------|-----------|----------------|---------------|
| Contingency | \$ | 104,179 | 11.7% |
| Nutrition | | 608,415 | 68.2% |
| Transportation | | 179,100 | 20.1% |
| Total | \$ | 891,694 | 100.0% |

Expenditure by Source



| | | | |
|-------------------------------|-----------|----------------|---------------|
| Contracted Personnel Services | \$ | 592,917 | 66.5% |
| Materials & Services | | 161,131 | 18.1% |
| Allocated Costs | | 32,467 | 3.6% |
| Special Payments | | 1,000 | 0.1% |
| Transfers | | - | 0.0% |
| Contingency | | 104,179 | 11.7% |
| Total | \$ | 891,694 | 100.0% |



North Clackamas Parks & Recreation District
Interfund Transfers
FY 19-20

| Transfers In - 390XXX | | | Transfers Out - 470XXX | | | |
|-----------------------|---------------------|---------------------|------------------------|---------------------|---------------------|--|
| Fund # | Fund Name | Amount | Fund # | Fund Name | Amount | Description |
| 113 | General | \$ 135,822 | 281 | SDC - Zone 1 | \$ 135,822 | Capital personnel expenses |
| 113 | General | \$ 70,400 | 282 | SDC - Zone 2 | \$ 70,400 | Capital personnel expenses |
| 113 | General | \$ 4,800 | 283 | SDC - Zone 3 | \$ 4,800 | Capital personnel expenses |
| 270 | Nutrition/Trans. | \$ 200,000 | 113 | General | \$ 200,000 | General Fund support |
| 382 | Debt - 2010 | \$ 750,000 | 481 | Capital Replacement | \$ 750,000 | Transfer for Debt Service payoff |
| 382 | Debt - 2010 | \$ 500,000 | 113 | General | \$ 500,000 | Transfer for Debt Payment 2010 Issue |
| 480 | Capital Projects | \$ 92,334 | 113 | General | \$ 92,334 | General Funds for Non-SDC expenditures |
| 480 | Capital Projects | \$ 571,484 | 281 | SDC - Zone 1 | \$ 571,484 | SDC transfer to Capital Projects Fund |
| 480 | Capital Projects | \$ 180,579 | 282 | SDC - Zone 2 | \$ 180,579 | SDC transfer to Capital Projects Fund |
| 480 | Capital Projects | \$ 4,119,993 | 283 | SDC - Zone 3 | \$ 4,119,993 | SDC transfer to Capital Projects Fund |
| 481 | Capital Replacement | \$ 900,000 | 113 | General | \$ 900,000 | Capital replacement of assets |
| | | <u>\$ 7,525,412</u> | | | <u>\$ 7,525,412</u> | |



NORTH CLACKAMAS PARKS AND RECREATION DISTRICT FY 19-20

MISSION STATEMENT:

North Clackamas Parks and Recreation District's (NCPRD) mission is to enrich community vitality and promote healthy living through parks and recreation.

NCPRD's goals further the Board of County Commissioners' goals of creating a network of vibrant communities, while also following the principle of keeping our residents safe, healthy, and secure.

OVERALL GOALS AND OBJECTIVES:

- Operate and maintain all business and park operations of the District, assuring compliance with District, County, State, and Federal rules and regulations.
- Ensure the long-term financial stability of the District.
- Ensure District resources are aligned with current community needs and expectations for NCPRD programs, services and facilities based on the results of the 2014 Master Plan.
- Provide exceptional recreation, fitness, education and social services programs to District residents that are data-driven, priced through the cost recovery methodology, reach the greatest number of residents with resources available and align with the needs and desires of the District population.
- Execute the District's Capital Improvement Plan.
- Take care of existing District parks and facilities - build a Capital Asset Replacement Fund by systematically setting aside funds for asset repair and replacement.
- Implement Performance Clackamas and the Cost Recovery Model to inform management and enable better decision making.
- Continue revising and updating NCPRD policies and procedures.

| Program Requirements | Budget FY 18-19 | Proposed FY 19-20 |
|--|----------------------------|------------------------------|
| Administration | \$ 4,832,737 | \$ 6,593,150 |
| Parks Maintenance | 1,825,873 | 1,965,156 |
| Recreation | 510,435 | 540,099 |
| Sports | 1,417,019 | 1,440,802 |
| Milwaukie Center | 748,155 | 784,253 |
| Aquatic Park | 2,325,060 | 2,278,426 |
| Marketing & Communications | 490,683 | 502,715 |
| Planning | 561,873 | 877,684 |
| Natural Resources | 419,005 | 502,437 |
| Nutrition | 684,992 | 712,594 |
| Transportation | 187,951 | 179,100 |
| System Development Charges (All Zones) | 14,413,213 | 17,308,919 |
| Debt Service 2010 Issue | 2,166,076 | 2,937,202 |
| Capital Projects | 11,936,847 | 15,160,669 |
| Capital Asset Repair and Replacement | 4,609,155 | 5,125,240 |
| | \$ 47,129,074 | \$ 56,908,446 |
| Total Regular Full-Time Equivalent (FTE) Positions* | 33.70 | 35.39 |
| Total Temporary and Part-Time FTE Positions** | 44.47 | 45.93 |
| Total NCPRD Staffing | 78.17 | 81.32 |

*Personnel Services are contracted through Clackamas County. FTE is counted by Clackamas County.

**Temporary & part-time data tracking started with FY 14-15 budget

North Clackamas Parks & Recreation District
District Revenue Summary - By Program
FY 19-20

| Fund | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|---|----------------------------|----------------------------|----------------------------|------------------------------|------------------------------|-----------------------------|
| General | | | | | | |
| Administration | 11,271,770 | 11,961,538 | 10,529,901 | 12,692,280 | - | - |
| Parks Maintenance | 17,657 | 43,216 | 189,050 | 170,112 | - | - |
| Recreation | 168,551 | 200,026 | 165,500 | 202,500 | - | - |
| Sports | 723,275 | 767,997 | 710,000 | 700,000 | - | - |
| Milwaukie Center | 183,625 | 175,086 | 157,600 | 158,500 | - | - |
| Aquatic Park | 1,179,796 | 1,250,755 | 1,164,500 | 1,194,000 | - | - |
| Marketing & Comm | - | - | - | - | - | - |
| Planning | 20,386 | 77,771 | 73,485 | 208,530 | - | - |
| Natural Resources | 54,402 | 70,067 | 140,804 | 158,800 | - | - |
| Total | 13,619,462 | 14,546,456 | 13,130,840 | 15,484,722 | - | - |
| Nutrition & Transportation | | | | | | |
| Nutrition | 838,776 | 816,481 | 756,196 | 776,794 | - | - |
| Transportation | 137,794 | 133,192 | 116,747 | 114,900 | - | - |
| Total | 976,570 | 949,673 | 872,943 | 891,694 | - | - |
| System Development Charges | | | | | | |
| Total | 15,798,936 | 17,777,900 | 14,413,213 | 17,308,919 | - | - |
| Debt Service - Series 2010 | | | | | | |
| Total | 2,113,701 | 2,143,402 | 2,166,076 | 2,937,202 | - | - |
| Debt Service - Series 2008 | | | | | | |
| Total | 675,211 | 5,333,187 | - | - | - | - |
| Capital Projects | | | | | | |
| Total | 708,794 | 10,878,131 | 11,936,847 | 15,160,669 | - | - |
| Capital Asset Repair and Replacement | | | | | | |
| Total | 3,951,739 | 4,616,470 | 4,609,155 | 5,125,240 | - | - |
| TOTAL REVENUE | \$ 37,844,413 | \$ 56,245,219 | \$ 47,129,074 | \$ 56,908,446 | \$ - | \$ - |

North Clackamas Parks & Recreation District
District Expenditure Summary - By Program
FY 19-20

| Fund | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|---|----------------------------|----------------------------|----------------------------|------------------------------|------------------------------|-----------------------------|
| General | | | | | | |
| Administration | 2,512,678 | 2,332,467 | 4,832,737 | 6,593,150 | - | - |
| Parks Maintenance | 1,564,395 | 1,617,566 | 1,825,873 | 1,965,156 | - | - |
| Recreation | 376,358 | 424,539 | 510,435 | 540,099 | - | - |
| Sports | 1,165,400 | 1,234,874 | 1,417,019 | 1,440,802 | - | - |
| Milwaukie Center | 678,919 | 694,915 | 748,155 | 784,253 | - | - |
| Aquatic Park | 1,708,619 | 1,866,349 | 2,325,060 | 2,278,426 | - | - |
| Marketing & Comm | 381,241 | 458,161 | 490,683 | 502,715 | - | - |
| Planning | 258,948 | 298,782 | 561,873 | 877,684 | - | - |
| Natural Resources | 324,299 | 343,606 | 419,005 | 502,437 | - | - |
| Total | 8,970,857 | 9,271,259 | 13,130,840 | 15,484,722 | - | - |
| Nutrition & Transportation | | | | | | |
| Nutrition | 520,681 | 506,199 | 684,992 | 712,594 | - | - |
| Transportation | 155,790 | 168,362 | 187,951 | 179,100 | - | - |
| Total | 676,471 | 674,561 | 872,943 | 891,694 | - | - |
| System Development Charges | | | | | | |
| Total | 637,685 | 1,637,732 | 14,413,213 | 17,308,919 | - | - |
| Debt Service - Series 2010 | | | | | | |
| Total | 492,025 | 496,375 | 2,166,076 | 2,937,202 | - | - |
| Debt Service - Series 2008 | | | | | | |
| Total | 563,856 | 5,333,187 | - | - | - | - |
| Capital Projects | | | | | | |
| Total | 188,047 | 1,162,491 | 11,936,847 | 15,160,669 | - | - |
| Capital Asset Repair and Replace | | | | | | |
| Total | 332,834 | 422,980 | 4,609,155 | 5,125,240 | - | - |
| TOTAL EXPENDITURES | \$ 11,861,775 | \$ 18,998,585 | \$ 47,129,074 | \$ 56,908,446 | \$ - | \$ - |





Department Budget Summary by Fund

31

General Fund subsidy is support from unrestricted General Fund revenues, primarily property tax
Subsidy does not include resources generated by operations such as charges for service (including costs allocated to users) and grants



Business and Community Services

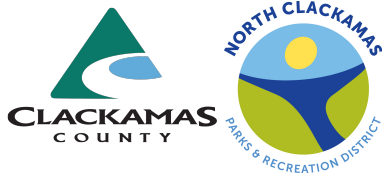
Department Mission

The mission of the Business and Community Services Department is to provide economic development, public spaces, and community enrichment services to residents, businesses, visitors, and partners so they can thrive and prosper in healthy and vibrant communities.

Business and Community Services

Laura Zentner - Director
 Greg Williams - Deputy Director
 FTE 78.89
 Total BCS Request \$112,054,071
 (Includes NCPRD & Library District)
 General Fund Support \$2,808,157

| | | | | | | |
|---|--|---|--|---|---|---|
| BCS Administration Laura Zentner Director Greg Williams Deputy Director Total Request \$1,634,098 Gen Fund \$ - | Fair & Event Center Laura Zentner Director Greg Williams Deputy Director Total Request \$2,250,500 Gen Fund \$ - | Economic Development Laura Zentner Director Greg Williams Deputy Director Total Request \$4,493,843 Gen Fund \$ - | Library Laura Zentner Director Greg Williams Deputy Director Total Request \$9,891,583 Gen Fund \$ 2,597,275 | Parks, Golf & Recreation Laura Zentner Director Greg Williams Deputy Director Total Request \$6,858,316 Gen Fund \$ 210,882 | Assets Laura Zentner Director Greg Williams Deputy Director Total Request \$7,499,860 Gen Fund \$ - | North Clackamas Parks & Recreation District Laura Zentner Director Scott Archer NCPRD Director Total Request \$57,133,996 Gen Fund \$ - |
| Office of the Director Laura Zentner Director FTE 1.65 Total Request \$748,351 Gen Fund \$ - | County Fair & Rodeo Laurie Bothwell Executive Director FTE 0.00 Total Request \$1,461,615 Gen Fund \$ - | Economic Development Catherine Grubowski-Johnson Manager FTE 4.50 Total Request \$1,687,614 Gen Fund \$ - | Library Systems Kathryn Kohl Manager FTE 5.50 Total Request \$4,242,159 Gen Fund \$ 1,376,503 | Stone Creek Golf Club Gordon Tolbert Manager FTE 0.00 Total Request \$3,607,059 Gen Fund \$ - | Forest & Timber Management Rick Gruen Manager FTE 3.26 Total Request \$4,260,901 Gen Fund \$ - | Office of the Director Scott Archer NCPRD Director FTE 1.25 Total Request \$7,095,865 Gen Fund \$ - |
| Budgeting, Financial Mgmt. & Planning Greg Williams Deputy Director FTE 2.35 Total Request \$885,747 Gen Fund \$ - | County Event Center Laurie Bothwell Executive Director FTE 0.00 Total Request \$788,885 Gen Fund \$ - | Economic Opportunity Laura Zentner Director FTE 0.00 Total Request \$1,898,480 Gen Fund \$ - | Shared Library Services Kathryn Kohl Manager FTE 6.50 Total Request \$2,647,796 Gen Fund \$ 1,220,772 | County Parks Rick Gruen Manager FTE 5.64 Total Request \$3,251,257 Gen Fund \$ 210,882 | Property Disposition Rick Gruen Manager FTE 1.40 Total Request \$2,761,998 Gen Fund \$ - | Recreation Kandi Ho Manager FTE 12.33 Total Request \$4,259,327 Gen Fund \$ - |
| | | Ag. & Forest Econ. Development Rick Gruen Manager FTE 1.20 Total Request \$507,749 Gen Fund \$ - | Oak Lodge Library Mitzi Olson Manager FTE 5.25 Total Request \$2,023,079 Gen Fund \$ - | | Tax Title Land Rick Gruen Manager FTE 0.00 Total Request \$476,961 Gen Fund \$ - | Older Adult Services Kandi Ho Manager FTE 7.46 Total Request \$1,675,947 Gen Fund \$ - |
| | | Land Bank Authority Vacant Ec. Dev. Coordinator FTE 1.50 Total Request \$400,000 Gen Fund \$ - | Gladstone Library Mitzi Olson Manager FTE 4.75 Total Request \$978,549 Gen Fund \$ - | | | Parks, Trails & Natural Areas Kevin Cayson Manager FTE 11.45 Total Request \$2,467,593 Gen Fund \$ - |
| | | | Library District Laura Zentner Director Greg Williams Deputy Director FTE 0.00 Total Request \$22,291,875 Gen Fund \$ - | | | Asset Development Kathryn Krygier Manager FTE 2.9 Total Request \$41,635,264 Gen Fund \$ - |



North Clackamas Parks and Recreation District

Line of Business Purpose Statement

The purpose of the North Clackamas Parks and Recreation District Line of Business is to provide administration and management of the parks, trails, natural areas, recreation programs and facilities in the northern urban portion of the county and to provide exceptional educational, recreational, and support services to its District residents.

Business and Community Services

Laura Zentner - Director
 Greg Williams - Deputy Director
 Total Request \$112,054,071
 General Fund Support \$2,808,157

North Clackamas Parks & Recreation District

Laura Zentner
 Scott Archer
 Total Request
 \$57,133,996

Gen Fund \$ -

Office of the Director

Scott Archer
 NCPRD Director
 Total Request
 \$7,095,865

Gen Fund \$ -

Recreation

Kandi Ho
 Manager
 Total Request
 \$4,259,327

Gen Fund \$ -

Older Adult Services

Kandi Ho
 Manager
 Total Request
 \$1,675,947

Gen Fund \$ -

Parks, Trails & Natural Areas

Kevin Cayson
 Manager
 Total Request
 \$2,467,593

Gen Fund \$ -

Asset Development

Kathryn Krygier
 Manager
 Total Request
 \$41,635,264

Gen Fund \$ -



North Clackamas Parks & Recreation District

Office of the Director

Purpose Statement

The purpose of the Office of the Director Program is to provide resources that will result in internal staff, other District programs, departments and policymakers receiving leadership, direction, decision and communications support consistent with Board policy and direction so they can make informed policy decisions and provide effective, well-managed services to those who live, work, visit or do business in NCPRD.

Performance Narrative

The key performance measures for the Office of Director focus on marketing and fiscal responsibility. All NCPRD social media pages, including the Aquatic Park, Milwaukie Center and Sports pages increased by 9% during FY 18-19. The Finance Office, a resource within the Office of the Director, completed a fiscally responsible budget document in compliance with Oregon Budget Law.

Key Performance Measures

| | | FY 16-17 Actual | FY 17-18 Actual | FY 18-19 Target | Actual as of (12/31/18) | FY 19-20 Target |
|--------|--|--------------------|--------------------|----------------------------------|--|----------------------------------|
| Result | Percentage growth of total social media followers at the end of the current fiscal year | N/A | N/A | 10% growth | 9% growth | 10% growth |
| Output | Total social media followers at the end of the current fiscal year / Total social media followers at the end of the last fiscal year | N/A | N/A | Data to be collected in FY 18-19 | 12,984 current FY / 11,911 previous FY | Data to be collected in FY 19-20 |
| Result | Percentage of budget documents prepared in accordance with Oregon Budget Law | N/A | N/A | 100% | 100% | 100% |

Leveraging social media is a key part of NCPRD's outreach strategy. Having a presence on social media helps to humanize the NCPRD brand and provides an open line of communication with residents and partners, resulting in increased transparency and engagement. Additionally, social media is an important tool for increasing awareness around NCPRD programs, activities and events; driving more website traffic and registrations.

Oregon Budget Law (ORS 294.338) states that a municipal corporation may not expend money or certify to the assessor an ad valorem tax rate or estimated amount of ad valorem taxes to be imposed in any year unless the municipal corporation has complied with ORS 294.305 to ORS 294.565. As a government agency, NCPRD is required to follow Oregon budget law and has prepared their budget documents in accordance with Oregon Budget Law since their inception.

Program includes:

Mandated Services

Shared Services

Grant Funding

Explain all "Yes" boxes below

For help with shared services, see AOC Shared State-County Services page on intranet

If grant funding, include length of grant and any match requirement (w/funding source)

Explanation: NCPRD is a **state-mandated service** with a dedicated tax base funding for specific District costs. In 1990, District voters approved a Parks & Recreation District for North Clackamas County with a permanent rate of .5382 per thousand of assessed value. All funds are accounted for specifically in NCPRD. NCPRD receives no general fund support. NCPRD is listed on the Association of Counties' list as a **shared state-county service**.



North Clackamas Parks & Recreation District

Office of the Director

Budget Summary

| | FY 16-17 Actual | FY 17-18 Actual | FY 18-19 Amended Budget | FY 18-19 Projected Year End | FY 19-20 Proposed Budget | Chg from Prior Yr Budget | % Chg from Prior Yr Budget |
|---|--------------------|--------------------|-------------------------------|-----------------------------------|--------------------------------|--------------------------------|-------------------------------------|
| Beginning Balance | 4,343,827 | 4,648,606 | 4,119,033 | 5,275,196 | 4,835,023 | 715,990 | 17.4% |
| Prior Year Revenue | - | - | - | - | - | - | 0% |
| Taxes | 6,855,588 | 7,157,876 | 7,497,995 | 6,471,555 | 7,712,932 | 214,937 | 2.9% |
| Licenses & Permits | - | - | - | - | - | - | 0% |
| Federal Grants & Revenues | 954 | 1,097 | 1,000 | 1,339 | 1,300 | 300 | 30.0% |
| State Grants & Revenues | - | - | - | - | - | - | 0% |
| Local Grants & Revenues | - | - | - | - | - | - | 0% |
| Charges for Service | 8,336 | 17,833 | 9,313 | 8,813 | 9,125 | (188) | -2.0% |
| Fines & Penalties | - | - | - | - | - | - | 0% |
| Other Revenues | 63,065 | 104,304 | 58,000 | 138,000 | 130,000 | 72,000 | 124.1% |
| Interfund Transfers | - | 31,823 | - | 20,700 | 3,900 | 3,900 | 0% |
| Operating Revenue | 6,927,943 | 7,312,933 | 7,566,308 | 6,640,407 | 7,857,257 | 290,949 | 3.8% |
| Total Rev - Including Beginning Bal | 11,271,770 | 11,961,538 | 11,685,341 | 11,915,603 | 12,692,280 | 1,006,939 | 8.6% |
| Personnel Services* | - | - | - | - | - | - | 0% |
| Materials & Services | 991,561 | 1,136,295 | 1,117,472 | 1,205,354 | 1,097,091 | (20,381) | -1.8% |
| Indirect Costs (Internal Dept Chgs) | - | - | - | - | - | - | 0% |
| Cost Allocation Charges | 99,029 | 94,499 | 84,693 | 84,693 | 96,979 | 12,286 | 14.5% |
| Capital Outlay | - | - | - | - | - | - | 0% |
| Operating Expenditure | 1,090,590 | 1,230,794 | 1,202,165 | 1,290,047 | 1,194,070 | (8,095) | -0.7% |
| Debt Service | - | - | - | - | - | - | 0% |
| Special Payments | - | - | - | - | - | - | 0% |
| Interfund Transfers | 1,803,329 | 1,559,836 | 1,620,465 | 1,125,545 | 1,192,334 | (428,131) | -26.4% |
| Reserve for Future Expenditures | - | - | - | - | - | - | 0% |
| Contingency | - | - | 3,656,230 | - | 4,709,461 | 1,053,231 | 28.8% |
| Total Exp - Including Special Categories | 2,893,919 | 2,790,630 | 6,478,860 | 2,415,592 | 7,095,865 | 617,005 | 9.5% |
| General Fund Support (if applicable) | 0 | 0 | 0 | 0 | 0 | - | 0% |
| Contracted Full Time Equiv Pos (FTE) Budgeted | 1.31 | 1.24 | 1.25 | 1.25 | 1.25 | - | 0% |
| Contracted Full Time Equiv Pos (FTE) Filled at Yr End | 1.10 | 1.18 | 1.25 | 1.25 | 1.25 | - | 0% |
| Contracted Full Time Equiv Pos (FTE) Vacant at Yr End | 0.21 | 0.06 | 0.00 | 0.00 | 0.00 | - | 0% |

* Personnel Services are contracted through Clackamas County, and expenses are budgeted in Materials & Services in the NCPRD budget. FTE is counted by Clackamas County. FTE counts in the NCPRD budget are provided for informational purposes.

Significant Issues and Changes

For FY 19-20, property taxes have been budgeted with the assumption that Happy Valley remains in the District. The transfer to capital repair and replace has been budgeted at \$900,000. Paying off the Aquatic Park debt has been budgeted, which will result in a savings of \$500,000 per year for the general fund. We are exploring the possibility of transferring the Administrative staff to one of the recently acquired District properties, which after initial tenant improvement costs, will result in a reduction in building lease and maintenance costs, as well as some utility savings for the District.



North Clackamas Parks & Recreation District

Recreation

Purpose Statement

The purpose of the Recreation Program is to provide staffed recreation facilities and services to District residents and visitors so they can improve their personal and community well-being through play, socialization, learning, health and fitness activities.

Performance Narrative

The NCPRD Recreation Program offers hundreds of community education classes for both youth and adults throughout the year. Programs like art, drama, dance, exercise and fitness, outdoor adventures, camps and sports are offered to district residents of all ages. Classes are available online and at various locations throughout the District. The Recreation Program increased program offerings in response to the needs of District residents and evaluated the satisfaction of the current offering with participants.

Key Performance Measures

| | | FY 16-17 Actual | FY 17-18 Actual | FY 18-19 Target | Actual as of (12/31/18) | FY 19-20 Target |
|---------------|---|--------------------|--------------------|----------------------------------|---|----------------------------------|
| Result | Percentage growth of total program offerings that meet the program needs of District residents and satisfy program participants, evidenced by an increase in number of individual program offerings | N/A | N/A | 2% growth | 11% growth | 2% growth |
| Output/Demand | Total number of program offerings this fiscal year / Total number of program offerings this last fiscal year | N/A | N/A | Data to be collected in FY 18-19 | 123 programs offered FY 17-18 / 137 programs offered FY 18-19 | Data to be collected in FY 19-20 |
| Result | Percentage of total number of program participants who reported being "satisfied" or better on completed surveys | N/A | N/A | 80% | 93% | 80% |
| Output/Demand | Total number of program participants who reported being "satisfied" or better on completed surveys / Total number of program satisfaction surveys completed | N/A | N/A | Data to be collected in FY 18-19 | 163 surveys received / 153 responded "satisfied" | Data to be collected in FY 19-20 |

Participation in the NCPRD Recreation Program increased eleven percent between Fall 2018 and Winter 2019, with over 117 new participants attending courses, and an additional fifteen courses added.

Ninety-three percent of the participants who responded to surveys throughout the year rated the NCPRD programs as "satisfactory" or better. The Recreation Program reviews these results to determine the most popular courses and develops classes to meet the needs of the community. In the FY 19-20 budget, for example, the Recreation Program is budgeting funds to add additional computer coding classes due to the popularity and District demand for those specific classes.

Program includes:

| | |
|-------------------|--------------------------------|
| Mandated Services | <input type="text" value="Y"/> |
| Shared Services | <input type="text" value="Y"/> |
| Grant Funding | <input type="text" value="N"/> |

Explanation: NCPRD is a **state-mandated service** with a dedicated tax base funding for specific District costs. In 1990, District voters approved a Parks & Recreation District for North Clackamas County with a permanent rate of .5382 per thousand of assessed value. All funds are accounted for specifically in NCPRD. NCPRD receives no general fund support. NCPRD is listed on the Association of Counties' list as a **shared state-county service**.



North Clackamas Parks & Recreation District

Recreation

Budget Summary

| | FY 16-17 Actual | FY 17-18 Actual | FY 18-19 Amended Budget | FY 18-19 Projected Year End | FY 19-20 Proposed Budget | Chg from Prior Yr Budget | % Chg from Prior Yr Budget |
|---|--------------------|--------------------|-------------------------------|-----------------------------------|--------------------------------|--------------------------------|-------------------------------------|
| Beginning Balance | - | - | - | - | - | - | 0% |
| Prior Year Revenue | - | - | - | - | - | - | 0% |
| Taxes | - | - | - | - | - | - | 0% |
| Licenses & Permits | - | - | - | - | - | - | 0% |
| Federal Grants & Revenues | - | - | - | - | - | - | 0% |
| State Grants & Revenues | - | - | - | - | - | - | 0% |
| Local Grants & Revenues | - | - | - | - | - | - | 0% |
| Charges for Service | 2,065,122 | 2,210,194 | 2,031,000 | 2,090,000 | 2,087,500 | 56,500 | 2.8% |
| Fines & Penalties | - | - | - | - | - | - | 0% |
| Other Revenues | 6,500 | 8,584 | 9,000 | 12,300 | 9,000 | - | 0% |
| Interfund Transfers | - | - | - | - | - | - | 0% |
| Operating Revenue | 2,071,622 | 2,218,778 | 2,040,000 | 2,102,300 | 2,096,500 | 56,500 | 2.8% |
| Total Rev - Including Beginning Bal | 2,071,622 | 2,218,778 | 2,040,000 | 2,102,300 | 2,096,500 | 56,500 | 2.8% |
| Personnel Services* | - | - | - | - | - | - | 0% |
| Materials & Services | 3,122,071 | 3,393,777 | 4,110,104 | 3,650,706 | 4,090,191 | (19,913) | -0.5% |
| Indirect Costs (Internal Dept Chgs) | - | - | - | - | - | - | 0% |
| Cost Allocation Charges | 128,306 | 131,984 | 142,410 | 142,410 | 169,136 | 26,726 | 18.8% |
| Capital Outlay | - | - | - | - | - | - | 0% |
| Operating Expenditure | 3,250,377 | 3,525,761 | 4,252,514 | 3,793,116 | 4,259,327 | 6,813 | 0.2% |
| Debt Service | - | - | - | - | - | - | 0% |
| Special Payments | - | - | - | - | - | - | 0% |
| Interfund Transfers | - | - | - | - | - | - | 0% |
| Reserve for Future Expenditures | - | - | - | - | - | - | 0% |
| Contingency | - | - | - | - | - | - | 0% |
| Total Exp - Including Special Categories | 3,250,377 | 3,525,761 | 4,252,514 | 3,793,116 | 4,259,327 | 6,813 | 0.2% |
| General Fund Support (if applicable) | 0 | 0 | 0 | 0 | 0 | - | 0% |
| Contracted Full Time Equiv Pos (FTE) Budgeted | 11.88 | 11.99 | 12.24 | 12.24 | 12.33 | 0.09 | 0.7% |
| Contracted Full Time Equiv Pos (FTE) Filled at Yr End | 10.83 | 11.54 | 12.24 | 12.24 | 12.33 | | |
| Contracted Full Time Equiv Pos (FTE) Vacant at Yr End | 1.05 | 0.45 | 0.00 | 0.00 | 0.00 | | |

* Personnel Services are contracted through Clackamas County, and expenses are budgeted in Materials & Services in the NCPRD budget. FTE is counted by Clackamas County. FTE counts in the NCPRD budget are provided for informational purposes.

Significant Issues and Changes

The Recreation Program relies heavily on part-time, temporary employees for Sports, Aquatics, and Recreational programming. As such, expenditures have increased due to the increase in minimum wage and the Affordable Care Act. Revenue is steadily increasing, and new opportunities exist for recreational activities in the District's three new facilities: Concord, Clackamas, and Wichita Elementary Schools.



North Clackamas Parks & Recreation District

Older Adult Services

Purpose Statement

The purpose of the NCPRD Older Adult Services Program is to provide safety net and social engagement services to District residents so they can remain independent, age in place, and participate in community life.

Performance Narrative

The NCPRD Older Adult Services Program offers many different opportunities for volunteering. Opportunities include data entry, tax preparation, fundraising, respite program aides, arts and crafts, and delivery drivers. The Milwaukie Center is a popular place, and often has more volunteer applications than can be placed. The Nutrition Program is a provider of Meals on Wheels, a fresh, well-balanced lunch delivered by volunteers to home-bound older adults and their caregivers to improve nutrition for folks who cannot shop or cook for themselves.

Key Performance Measures

| | | FY 16-17 Actual | FY 17-18 Actual | FY 18-19 Target | Actual as of (12/31/18) | FY 19-20 Target |
|---------------|---|--------------------|--------------------|---|---|---|
| Result | Percentage of volunteer applicants who are successfully placed | N/A | N/A | 65% | 81% | 65% |
| Output/Demand | Total number of volunteer placements / Total number of volunteer applicants | N/A | N/A | 32 placements / 50 applicants | 39 placements / 48 applicants | 32 placements / 50 applicants |
| Result | Percentage of Meals on Wheels clients served | N/A | N/A | 100% | 100% | 100% |
| Output/Demand | Total number of Meals on Wheels clients served / Total number of Meals on Wheels clients requesting service | N/A | N/A | 452 clients served / 452 clients requesting service | 311 clients served / 311 clients requesting service | 452 clients served / 452 clients requesting service |

During the first half of FY 18-19, the NCPRD Older Adult Services Program had 48 volunteer applications. Of those applications, 39 volunteers were placed in positions. Applicants must complete an application and emergency contact form and must also pass a criminal background check. Each year, the volunteer program is so popular at the Center, there are often more applicants than positions to fill.

Each year, the Nutrition Program receives hundreds of requests from District residents for Meals on Wheels services. During the first half of FY 18-19, the Milwaukie Center received 311 requests for services and was able to fulfill all of them.

Program includes:

| | |
|-------------------|--------------------------------|
| Mandated Services | <input type="text" value="Y"/> |
| Shared Services | <input type="text" value="Y"/> |
| Grant Funding | <input type="text" value="Y"/> |

Explanation: NCPRD is a **state-mandated service** with a dedicated tax base funding for specific District costs. In 1990, District voters approved a Parks & Recreation District for North Clackamas County with a permanent rate of .5382 per thousand of assessed value. All funds are accounted for specifically in NCPRD. NCPRD receives no general fund support. NCPRD is listed on the Association of Counties' list as a **shared state-county service**. Older Adult Services receives grant funding from the State of Oregon Medicaid program and from Clackamas County grants.



North Clackamas Parks & Recreation District

Older Adult Services

Budget Summary

| | FY 16-17 Actual | FY 17-18 Actual | FY 18-19 Amended Budget | FY 18-19 Projected Year End | FY 19-20 Proposed Budget | Chg from Prior Yr Budget | % Chg from Prior Yr Budget |
|---|--------------------|--------------------|-------------------------------|-----------------------------------|--------------------------------|--------------------------------|-------------------------------------|
| Beginning Balance | 336,917 | 300,098 | 228,446 | 275,110 | 214,544 | (13,902) | -6.1% |
| Prior Year Revenue | - | - | - | - | - | - | 0% |
| Taxes | - | - | - | - | - | - | 0% |
| Licenses & Permits | - | - | - | - | - | - | 0% |
| Federal Grants & Revenues | - | - | - | - | - | - | 0% |
| State Grants & Revenues | - | - | - | - | - | - | 0% |
| Local Grants & Revenues | 65,509 | 54,254 | 60,000 | 56,000 | 56,000 | (4,000) | -6.7% |
| Charges for Service | 529,014 | 495,879 | 475,747 | 486,037 | 472,400 | (3,347) | -0.7% |
| Fines & Penalties | - | - | - | - | - | - | 0% |
| Other Revenues | 118,936 | 114,227 | 112,750 | 111,037 | 107,250 | (5,500) | -4.9% |
| Interfund Transfers | 109,818 | 160,300 | 153,600 | 153,600 | 200,000 | 46,400 | 30.2% |
| Operating Revenue | 823,277 | 824,660 | 802,097 | 806,674 | 835,650 | 33,553 | 4.2% |
| Total Rev - Including Beginning Bal | 1,160,194 | 1,124,758 | 1,030,543 | 1,081,784 | 1,050,194 | 19,651 | 1.9% |
| Personnel Services* | - | - | - | - | - | - | 0% |
| Materials & Services | 1,271,661 | 1,284,654 | 1,437,793 | 1,353,436 | 1,494,725 | 56,932 | 4.0% |
| Indirect Costs (Internal Dept Chgs) | - | - | - | - | - | - | 0% |
| Cost Allocation Charges | 73,911 | 74,523 | 61,915 | 61,915 | 76,043 | 14,128 | 22.8% |
| Capital Outlay | - | - | - | - | - | - | 0% |
| Operating Expenditure | 1,345,572 | 1,359,177 | 1,499,708 | 1,415,351 | 1,570,768 | 71,060 | 4.7% |
| Debt Service | - | - | - | - | - | - | 0% |
| Special Payments | - | - | 5,000 | - | 1,000 | (4,000) | -80.0% |
| Interfund Transfers | 9,818 | 10,300 | 3,600 | 3,600 | - | (3,600) | -100.0% |
| Reserve for Future Expenditures | - | - | - | - | - | - | 0% |
| Contingency | - | - | 112,790 | - | 104,179 | (8,611) | -7.6% |
| Total Exp - Including Special Categories | 1,355,390 | 1,369,477 | 1,621,098 | 1,418,951 | 1,675,947 | 54,849 | 3.4% |
| General Fund Support (if applicable) | 0 | 0 | 0 | 0 | 0 | - | 0% |
| Contracted Full Time Equiv Pos (FTE) Budgeted | 8.36 | 8.20 | 7.46 | 7.46 | 7.46 | - | 0% |
| Contracted Full Time Equiv Pos (FTE) Filled at Yr End | 7.15 | 8.03 | 7.46 | 7.46 | 7.46 | - | 0% |
| Contracted Full Time Equiv Pos (FTE) Vacant at Yr End | 1.21 | 0.17 | 0.00 | 0.00 | 0.00 | - | 0% |

* Personnel Services are contracted through Clackamas County, and expenses are budgeted in Materials & Services in the NCPRD budget. FTE is counted by Clackamas County. FTE counts in the NCPRD budget are provided for informational purposes.

Significant Issues and Changes

Older Adult Services receives funding from the State of Oregon Medicaid program and from Clackamas County grants, as well as community donations. The programs continue to expand as the demand for Meals on Wheels and educational and social services for older adults grows in the District.



North Clackamas Parks & Recreation District

Parks, Trails & Natural Areas

Purpose Statement

The purpose of the NCPRD Parks, Trails, and Natural Areas Program is to maintain and operate outdoor recreation areas and provide land stewardship services to District residents and visitors so they can relax, play, enjoy nature and experience a sense of community. In addition, this program maintains the District's capital assets.

Performance Narrative

The Parks Maintenance department completed eleven of the twelve capital projects scheduled in FY 18-19, including applying non-slip coating at the Aquatic Park and replacing the swamp cooler at the Milwaukie Center. In addition, the department completed 100% of the work orders within 90 days of receipt.

Key Performance Measures

| | | FY 16-17 Actual | FY 17-18 Actual | FY 18-19 Target | Actual as of (12/31/18) | FY 19-20 Target |
|---------------|---|--------------------|--------------------|---|---|---|
| Result | Percentage of Maintenance Work Orders completed within 90 days | N/A | N/A | 95% | 100% | 95% |
| Output/Demand | Total number of maintenance work orders completed within 90 days / Total number of maintenance work orders submitted this fiscal year | N/A | N/A | Data to be tracked in FY 18-19 | 173 work orders submitted/173 work orders completed | Data to be tracked in FY 19-20 |
| Result | Percentage of capital repair/replace projects completed within the fiscal year | N/A | N/A | 90% | 33% | 90% |
| Output/Demand | Total number of capital repair/replace projects completed this fiscal year / Total number of capital repair/replace projects on schedule this fiscal year | N/A | N/A | 11 projects completed / 12 projects scheduled | *see note below | 11 projects completed / 12 projects scheduled |

The NCPRD capital repair and replacement program ensures that District assets are repaired and replaced in a systematic and cost-effective manner. The performance and continued use of these capital assets is essential to the health, safety and quality of life for the citizens of North Clackamas Parks and Recreation District and surrounding communities. The District inventories all assets and annually sets aside dollars in a repair and replacement reserve with the goal of fully funding the repair or replacement of the asset in the year scheduled.

During FY 18-19, a number of capital assets were scheduled to be replaced, including the Aquatic Park carpet and chiller. A non-slip coating was also added to the eating area floor of the Aquatic Park. At the Milwaukie Center, the swamp cooler was replaced with a new air conditioning unit and a new aluminum awning structure was added. A new electronic sign for the Harmony Campus was also added.

*As of the writing of this report, 32.5% of the capital repair and replace projects have been completed for FY18-19, as follows:

Oak Bluff Costco Trail Repair & Rehab (0%), Orchard Summit Delineation & Enhancement (0%), MSC-NCP West Side Trail Connector Repair (0%), Trolley Trail Roethe Rd Encroachment Rehab (0%), Aquatic Park Chiller Replacement (100%), Aquatic Park Carpet Replacement (100%), Aquatic Park Non-Slip Coating (100%), Milwaukie Center Swamp Cooler Replacement (50%), Milwaukie Center Aluminum Awning (contract awarded, 30% complete), Milwaukie Center Steamer Replacement (removed from list), Asset Management Software (0%), and Electronic Entry Sign Aquatic Park (contract submitted, 10% complete).

Program includes:

| | |
|-------------------|--------------------------------|
| Mandated Services | <input type="text" value="Y"/> |
| Shared Services | <input type="text" value="Y"/> |
| Grant Funding | <input type="text" value="Y"/> |

Explanation: NCPRD is a **state-mandated service** with a dedicated tax base funding for specific District costs. In 1990, District voters approved a Parks & Recreation District for North Clackamas County with a permanent rate of .5382 per thousand of assessed value. All funds are accounted for specifically in NCPRD. NCPRD receives no general fund support. NCPRD is listed on the Association of Counties' list as a **shared state-county service**. NCPRD Parks, Trails, and Natural Areas has applied for federal grant funding for FY 19-20 from the United States Forest Service for planting and maintenance within riparian habitats at several natural areas within the District.



North Clackamas Parks & Recreation District

Parks, Trails & Natural Areas

Budget Summary

| | FY 16-17 Actual | FY 17-18 Actual | FY 18-19 Amended Budget | FY 18-19 Projected Year End | FY 19-20 Proposed Budget | Chg from Prior Yr Budget | % Chg from Prior Yr Budget |
|---|--------------------|--------------------|-------------------------------|-----------------------------------|--------------------------------|--------------------------------|----------------------------------|
| Beginning Balance | - | - | - | - | - | - | 0% |
| Prior Year Revenue | - | - | - | - | - | - | 0% |
| Taxes | - | - | - | - | - | - | 0% |
| Licenses & Permits | - | - | - | - | - | - | 0% |
| Federal Grants & Revenues | 7,743 | 7,732 | - | - | 34,100 | 34,100 | 0% |
| State Grants & Revenues | - | - | - | - | - | - | 0% |
| Local Grants & Revenues | 53,117 | 66,375 | 69,750 | 69,700 | 79,750 | 10,000 | 14.3% |
| Charges for Service | 788 | 450 | - | 250 | - | - | 0% |
| Fines & Penalties | - | - | - | - | - | - | 0% |
| Other Revenues | 1,230 | 27,952 | 105,000 | 116,244 | 126,551 | 21,551 | 20.5% |
| Interfund Transfers | 9,182 | 10,774 | 155,104 | 17,300 | 88,511 | (66,593) | -42.9% |
| Operating Revenue | 72,060 | 113,283 | 329,854 | 203,494 | 328,912 | (942) | -0.3% |
| Total Rev - Including Beginning Bal | 72,060 | 113,283 | 329,854 | 203,494 | 328,912 | (942) | -0.3% |
| Personnel Services* | - | - | - | - | - | - | 0% |
| Materials & Services | 1,553,177 | 1,747,219 | 2,177,403 | 2,131,147 | 2,393,824 | 216,421 | 9.9% |
| Indirect Costs (Internal Dept Chgs) | - | - | - | - | - | - | 0% |
| Cost Allocation Charges | 71,753 | 78,115 | 67,475 | 67,475 | 72,769 | 5,294 | 7.8% |
| Capital Outlay | - | - | - | - | - | - | 0% |
| Operating Expenditure | 1,624,930 | 1,825,334 | 2,244,878 | 2,198,622 | 2,466,593 | 221,715 | 9.9% |
| Debt Service | - | - | - | - | - | - | 0% |
| Special Payments | 263,764 | 135,838 | - | - | 1,000 | 1,000 | 0% |
| Interfund Transfers | - | - | - | - | - | - | 0% |
| Reserve for Future Expenditures | - | - | - | - | - | - | 0% |
| Contingency | - | - | - | - | - | - | 0% |
| Total Exp - Including Special Categories | 1,888,694 | 1,961,172 | 2,244,878 | 2,198,622 | 2,467,593 | 222,715 | 9.9% |
| General Fund Support (if applicable) | 0 | 0 | 0 | 0 | 0 | - | 0% |
| Contracted Full Time Equiv Pos (FTE) Budgeted | 10.43 | 10.07 | 11.45 | 11.45 | 11.45 | - | 0% |
| Contracted Full Time Equiv Pos (FTE) Filled at Yr End | 9.64 | 9.81 | 11.45 | 11.45 | 11.45 | - | 0% |
| Contracted Full Time Equiv Pos (FTE) Vacant at Yr End | 0.79 | 0.26 | 0.00 | 0.00 | 0.00 | - | 0% |

* Personnel Services are contracted through Clackamas County, and expenses are budgeted in Materials & Services in the NCPRD budget. FTE is counted by Clackamas County. FTE counts in the NCPRD budget are provided for informational purposes.

Significant Issues and Changes

In FY 19-20, NCPRD will continue to support the maintenance of three new facilities: Concord, Clackamas, and Wichita Elementary Schools. In addition to the ongoing maintenance for the District's parks and trails, NCPRD has scheduled additional projects at the Aquatic Park and the Milwaukie Center, as well as projects for 14 playgrounds and other parks and natural areas during FY 19-20. Federal and state grants help to subsidize the revenue for parks and trails maintenance.



North Clackamas Parks & Recreation District

Asset Development

Purpose Statement

The purpose of the NCPRD Asset Development Program is to provide parks, trails, recreation facilities, and natural areas planning and development to District residents and the community at-large so they can have access to and enjoy public parks, open spaces, and natural areas in their community.

Performance Narrative

The NCPRD Asset Development Program coordinates acquisition of park land and organizes development of parks, trails and recreation facilities within the district. This includes conceptual planning, submitting land-use applications, applying for and managing grants, and supervising capital project construction. NCPRD partners in many regional park projects and is committed to engaging residents in the planning and development process. The Master Plan guides long-term planning efforts. The Clackamas County Board of Commissioners approved the NCPRD Parks and Recreation Master Plan in 2004.

Key Performance Measures

| | | FY 16-17 Actual | FY 17-18 Actual | FY 18-19 Target | Actual as of (12/31/18) | FY 19-20 Target |
|---------------|--|--------------------|--------------------|---|----------------------------|---|
| Result | Percentage of growth in District's developed parks, trails and natural areas in acres | N/A | N/A | 7% | Data collected annually | 7% |
| Output/Demand | Additional acres of parks, trails and natural areas developed at the end of the fiscal year / Current acreage of developed parks, trails and natural areas | N/A | N/A | 30 new acres / 449 currently developed | Data collected annually | 30 new acres / 449 currently developed |
| Result | Percentage of planning projects completed | N/A | N/A | 55% | Data collected annually | 55% |
| Output/Demand | Total number of planning projects completed this fiscal year / Total number of planning projects on schedule this fiscal year | N/A | N/A | 5 projects completed / 9 projects scheduled | Data collected annually | 5 projects completed / 9 projects scheduled |

In FY 18-19, nine capital improvement projects were planned, totaling over \$2.5 million dollars. These projects are funded by System Development Charges, grants, and the NCPRD general fund. Included in these budgeted projects were the Hidden Falls development, Milwaukie Bay Park planning, Boardman Wetland Natural Area, and the Concord Elementary Master Plan.

Program includes:

| | |
|-------------------|--------------------------------|
| Mandated Services | <input type="text" value="Y"/> |
| Shared Services | <input type="text" value="Y"/> |
| Grant Funding | <input type="text" value="Y"/> |

Explanation: NCPRD is a **state-mandated service** with a dedicated tax base funding for specific District costs. In 1990, District voters approved a Parks & Recreation District for North Clackamas County with a permanent rate of .5382 per thousand of assessed value. All funds are accounted for specifically in NCPRD. NCPRD receives no general fund support. NCPRD is listed on the Association of Counties' list as a **shared state-county service**. In FY 19-20, Asset Development is budgeted to receive **grant funding** from WES and the Oregon Parks and Recreation Department.



North Clackamas Parks & Recreation District

Asset Development

Budget Summary

| | FY 16-17 Actual | FY 17-18 Actual | FY 18-19 Amended Budget | FY 18-19 Projected Year End | FY 19-20 Proposed Budget | Chg from Prior Yr Budget | % Chg from Prior Yr Budget |
|---|--------------------|--------------------|-------------------------------|-----------------------------------|--------------------------------|--------------------------------|-------------------------------------|
| Beginning Balance | 17,112,745 | 21,033,932 | 11,134,598 | 31,696,353 | 30,662,786 | 19,528,188 | 175.4% |
| Prior Year Revenue | 10,156 | - | 16,732,920 | - | - | (16,732,920) | -100.0% |
| Taxes | - | - | - | - | - | - | 0% |
| Licenses & Permits | 3,425,943 | 2,338,138 | 2,174,818 | 885,000 | 2,069,000 | (105,818) | -4.9% |
| Federal Grants & Revenues | - | - | 100,000 | 100,000 | - | (100,000) | -100.0% |
| State Grants & Revenues | 4,829 | 25,713 | 265,000 | 265,000 | - | (265,000) | -100.0% |
| Local Grants & Revenues | 6,597 | - | 456,005 | 747,514 | 505,610 | 49,605 | 10.9% |
| Charges for Service | 9,139 | 39,460 | 12,896 | 9,722 | 10,644 | (2,252) | -17.5% |
| Fines & Penalties | - | - | - | - | - | - | 0% |
| Other Revenues | 241,664 | 14,424,106 | 574,804 | 564,681 | 259,519 | (315,285) | -54.9% |
| Interfund Transfers | 2,457,693 | 2,965,512 | 2,951,361 | 2,953,237 | 7,458,551 | 4,507,190 | 152.7% |
| Operating Revenue | 6,156,022 | 19,792,929 | 23,267,804 | 5,525,154 | 10,303,324 | (12,964,480) | -55.7% |
| Total Rev - Including Beginning Bal | 23,268,767 | 40,826,861 | 34,402,402 | 37,221,507 | 40,966,110 | 6,563,708 | 19.1% |
| Personnel Services* | - | - | - | - | - | - | 0% |
| Materials & Services | 250,963 | 321,377 | 606,233 | 480,619 | 1,127,102 | 520,869 | 85.9% |
| Indirect Costs (Internal Dept Chgs) | - | - | - | - | - | - | 0% |
| Cost Allocation Charges | 17,920 | 17,870 | 19,036 | 19,036 | 23,726 | 4,690 | 24.6% |
| Capital Outlay | 385,785 | 1,585,201 | 30,458,945 | 3,970,232 | 30,996,106 | 537,161 | 1.8% |
| Operating Expenditure | 654,668 | 1,924,448 | 31,084,214 | 4,469,887 | 32,146,934 | 1,062,720 | 3.4% |
| Debt Service | 1,055,181 | 5,828,827 | 2,165,576 | 500,475 | 2,924,702 | 759,126 | 35.1% |
| Special Payments | - | - | 5,000 | - | 5,000 | - | 0% |
| Interfund Transfers | 763,546 | 1,598,273 | 1,636,000 | 2,015,692 | 6,558,628 | 4,922,628 | 300.9% |
| Reserve for Future Expenditures | - | - | - | - | - | - | 0% |
| Contingency | - | - | - | - | - | - | 0% |
| Total Exp - Including Special Categories | 2,473,395 | 9,351,548 | 34,890,790 | 6,986,054 | 41,635,264 | 6,744,474 | 19.3% |
| General Fund Support (if applicable) | 0 | 0 | 0 | 0 | 0 | - | 0% |
| Contracted Full Time Equiv Pos (FTE) Budgeted | 1.84 | 2.20 | 1.30 | 1.30 | 2.90 | 1.60 | 123.1% |
| Contracted Full Time Equiv Pos (FTE) Filled at Yr End | 1.15 | 0.70 | 1.30 | 1.30 | 2.10 | - | - |
| Contracted Full Time Equiv Pos (FTE) Vacant at Yr End | 0.69 | 1.50 | 0.00 | 0.00 | 0.80 | - | - |

* Personnel Services are contracted through Clackamas County, and expenses are budgeted in Materials & Services in the NCPRD budget. FTE is counted by Clackamas County. FTE counts in the NCPRD budget are provided for informational purposes.

Significant Issues and Changes

Ten capital projects are planned for FY 19-20: a District Master Plan and Capital Improvement Plan; a Trails Master Plan; System Development Charges Methodology update; Concord Elementary School Master Plan; Milwaukie Bay Park Design Completion; Scott Park Master Plan; Boardman Wetland Natural Area; Robert Kronberg Phase 2 Development; Jennings Lodge Elementary; and the North Clackamas River Trail. Disposition proceeds from the sale of Hood View Sports Park to North Clackamas School District have been budgeted in this program. Two additional part-time, temporary positions were included in the Planning budget for FY 19-20 to assist with the Milwaukie Bay Park and Concord Master Plan projects.



General Fund - Administration

113-5400-07701

Program Statement:

The purpose of the NCPRD Administration program is to coordinate and manage all aspects of District business and operations, including financial reporting, budget monitoring and preparation, risk management, purchasing, and contract management to ensure compliance with applicable rules and regulations.

Fiscal Year 19-20 Objectives:

To utilize forecasting and quarterly reporting to assure long-term financial stability of the District and anticipate financial challenges.

To resolve the potential withdrawal of the City of Happy Valley and their legal complaint against the District.

To update and complete the Master Plan, including the Capital Improvement Plan and System Development Charges (SDC) Methodology update.

| Budget Summary | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|--------------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|
| Personnel Services* | \$ 2,618 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Materials and Services | 626,155 | 696,330 | 644,408 | 613,820 | - | - |
| Allocated Costs | 80,576 | 76,301 | 67,074 | 77,535 | - | - |
| Interfund Transfer | 1,803,329 | 1,559,836 | 1,170,465 | 1,692,334 | - | - |
| Contingency | - | - | 2,875,790 | 4,209,461 | - | - |
| | - | - | - | - | - | - |
| Total Budget | \$ 2,512,678 | \$ 2,332,467 | \$ 4,757,737 | \$ 6,593,150 | \$ - | \$ - |
| Regular Full-Time FTE | - | - | - | - | - | - |
| Temporary & Part-Time FTE** | - | - | - | - | - | - |
| Total Program Staffing | - | - | - | - | - | - |

Major Revenue Source(s)

The major revenue source for the Administration program is property taxes.

*Personnel Services are contracted through Clackamas County. FTE is counted by Clackamas County.

**Temporary & part-time data tracking started with FY 14-15

General Fund - Administration
113-5400-07701

Resources

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------------|---------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| Cost Center 113-5400-07701 | | | | | | | |
| 302001 | Beginning Fund Balance | \$ 4,343,827 | \$ 4,648,606 | \$ 4,119,033 | \$ 4,835,023 | \$ - | \$ - |
| 311100 | Current Taxes | 6,718,194 | 7,044,218 | 6,151,555 | 7,592,932 | - | - |
| 311310 | Delinquent Taxes | 114,617 | 94,938 | 100,000 | 100,000 | - | - |
| 311350 | Int & Penalties-Prop Tax | 22,777 | 18,719 | 16,000 | 20,000 | - | - |
| 331250 | Housing In Lieu of Tax | 954 | 1,097 | 1,000 | 1,300 | - | - |
| 341809 | Facilities Rental | 8,336 | 8,500 | 8,813 | 9,125 | - | - |
| 347125 | Special Use Fee | - | - | 75,000 | - | - | - |
| 347422 | Milw Parks-Special Events & Act | - | 9,333 | 500 | - | - | - |
| 360001 | Misc. Revenue | 100 | - | - | - | - | - |
| 361000 | Interest Earned | 62,966 | 104,304 | 58,000 | 130,000 | - | - |
| 390281 | I/F Transfer From Fund 281 | - | 19,481 | - | 2,000 | - | - |
| 390282 | I/F Transfer From Fund 282 | - | 628 | - | 700 | - | - |
| 390283 | I/F Transfer From Fund 283 | - | 11,714 | - | 1,200 | - | - |
| Total Resources | | \$ 11,271,770 | \$ 11,961,538 | \$ 10,529,901 | \$ 12,692,280 | \$ - | \$ - |

General Fund - Administration
113-5400-07701

Requirements

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19/20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------------|---------------------------------|----------------------|----------------------|--------------------|----------------------|----------------------|---------------------|
| Cost Center 113-5400-07701 | | | | | | | |
| 421100 | General Office Supplies | \$ 2,789 | \$ 4,755 | \$ 2,500 | \$ 5,000 | \$ - | \$ - |
| 421110 | Postage | 690 | 639 | 500 | 500 | - | - |
| 422400 | Food | 931 | 553 | 500 | 500 | - | - |
| 422910 | Misc. Meeting Expense | 156 | 531 | 750 | 500 | - | - |
| 431000 | Professional Services | 595 | 2,706 | 700 | 700 | - | - |
| 431100 | Audit | 24,300 | 25,000 | 26,000 | 26,300 | - | - |
| 431420 | Legal | 40,590 | 81,008 | 75,000 | 75,000 | - | - |
| 431480 | Hearing/Meeting Expense | - | - | 3,000 | - | - | - |
| 431900 | Contracted Services | 2,618 | - | - | - | - | - |
| 431918 | Internal Cty Contracted Svcs | 489,130 | 503,179 | 446,306 | 412,302 | - | - |
| 432100 | Telephone | 5,395 | 5,391 | 5,500 | 6,100 | - | - |
| 432700 | Data Processing | 2,942 | 5,165 | 4,000 | 4,000 | - | - |
| 433100 | Travel & Per Diem | 1,760 | 2,844 | 2,000 | 5,400 | - | - |
| 433110 | Mileage Reimbursement | 1,872 | 1,871 | 1,500 | 2,200 | - | - |
| 434100 | Printing & Duplicating Services | 3,049 | 4,971 | 3,000 | 3,000 | - | - |
| 437210 | Office Equipment Repairs | 135 | 1,086 | 2,000 | 500 | - | - |
| 438110 | Office Rent | 48,332 | 49,206 | 51,057 | 52,588 | - | - |
| 439200 | Training/Staff Development | 1,637 | 2,985 | 6,695 | 4,600 | - | - |
| 439400 | Publications & Subscriptions | 1,853 | 4,440 | 13,400 | 14,630 | - | - |
| 454000 | Program Materials & Supplies | - | - | 75,000 | - | - | - |
| 470270 | I/F Transfer To Fund 270 | 100,000 | 150,000 | 150,000 | 200,000 | - | - |
| 470382 | I/F Transfer To Fund 382 | 491,675 | 496,025 | 500,000 | 500,000 | - | - |
| 470480 | I/F Transfer To Fund 480 | 11,654 | 13,811 | 70,465 | 92,334 | - | - |
| 470481 | I/F Transfer To Fund 481 | 1,200,000 | 900,000 | 450,000 | 900,000 | - | - |
| 478101 | Accounting Services | 9,031 | 8,728 | 4,950 | 6,141 | - | - |
| 478102 | Information Services | 25,182 | 17,250 | 15,224 | 16,013 | - | - |
| 478103 | Building Maintenance | 33,633 | 37,208 | 33,235 | 40,748 | - | - |
| 478104 | Public & Government Rel | 2,211 | 2,135 | 878 | 2,069 | - | - |
| 478105 | Records Management | 151 | 96 | 72 | 158 | - | - |
| 478106 | Purchasing Services | 1,727 | 1,772 | 3,475 | 3,981 | - | - |
| 478107 | Courier Services | 921 | 1,355 | 969 | 1,012 | - | - |
| 478112 | County Administration | 1,698 | 1,700 | 1,649 | 1,648 | - | - |
| 478117 | Mailroom Overhead | 98 | 174 | 151 | 81 | - | - |
| 478201 | Electric Utility | 4,589 | 4,476 | 4,566 | 4,519 | - | - |
| 478202 | Natural Gas | 300 | 300 | 810 | 31 | - | - |
| 478203 | Water Utility | 685 | 735 | 687 | 685 | - | - |
| 478204 | Trash Removal | 350 | 372 | 408 | 449 | - | - |
| 499001 | Contingency | - | - | 2,875,790 | 4,209,461 | - | - |
| Total Requirements | | \$ 2,512,678 | \$ 2,332,467 | 4,832,737 | \$ 6,593,150 | \$ - | \$ - |
| Total Resources | | \$ 11,271,770 | \$ 11,961,538 | 10,529,901 | \$ 12,692,280 | \$ - | \$ - |

General Fund - Administration
113-5400-07701

North Clackamas Parks and Recreation District
Org: 5400
Program: Administration

Expenditure Detail of Specific Line Items

Travel Detail (433100, 433110 & 439200)

| | | |
|---|----|--------|
| Government Finance Officers Association conference - One Attending | \$ | 1,600 |
| Oregon Government Finance Officers Association conference - Three Attending | | 3,600 |
| National Recreation and Park Association conference - One Attending | | 1,950 |
| Oregon Recreation and Park Association conference - Three Attending | | 1,550 |
| Special Districts Association of Oregon conference - One Attending | | 800 |
| Various computer and skills training | | 500 |
| Mileage | | 2,200 |
| Total Budget Request for Activity | \$ | 12,200 |

Publications and Subscriptions (439400)

| | | |
|--|----|--------|
| Intertwine Alliance membership dues | \$ | 10,000 |
| National Recreation and Park Association membership dues | | 1,100 |
| Oregon Recreation and Park Association membership dues | | 2,125 |
| Special Districts Association of Oregon membership dues | | 135 |
| Oregon Government Finance Officers Association membership dues (3) | | 330 |
| Government Finance Officers Association membership dues (1) | | 160 |
| North Clackamas County Chamber of Commerce membership dues | | 780 |
| Total Budget Request for Activity | \$ | 14,630 |

Internal County Contracted Services (431918)

| | | |
|--|----|---------|
| Allocated charges for Business and Community Services administration | \$ | 412,302 |
| Total Budget Request for Activity | \$ | 412,302 |

Transfer to Nutrition & Transportation (470270)

| | | |
|--|----|---------|
| General Fund support for Nutrition & Transportation division budgets | \$ | 200,000 |
| Total Budget Request for Activity | \$ | 200,000 |

Transfer to Capital Projects Fund (470480)

| | | |
|---|----|--------|
| Capital projects for which SDCs or other revenue is not available | \$ | 92,334 |
| Total Budget Request for Activity | \$ | 92,334 |

Transfer to Fixed Asset/Capital Replacement Fund (470481)

| | | |
|--|----|---------|
| District Capital Assets repair and replacement | \$ | 900,000 |
| Total Budget Request for Activity | \$ | 900,000 |

General Fund - Parks Maintenance 113-5400-07702

Program Statement:

The purpose of the NCPRD Parks Maintenance program is to ensure the safety and care of the NCPRD properties and facilities, minimizing the risk exposure and protecting public health and safety for all District residents and visitors in a cost-effective manner.

Fiscal Year 19-20 Objectives:

To maintain and preserve the developed parks and facilities owned or managed by the District.

To continue working with all NCPRD divisions to provide comprehensive, on-call maintenance support to internal staff.

To maintain all professional licenses as necessary and complete continuing education through the International Society of Arboriculture (ISA), Oregon Department of Agriculture (ODA) and the National Playground Safety Institute (NPSI) in order to expand professional knowledge of maintenance methods and techniques.

| Budget Summary | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|--------------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|
| Personnel Services* | \$ 870,959 | \$ 1,030,488 | \$ 1,162,491 | \$ 1,239,611 | \$ - | \$ - |
| Materials and Services | 382,644 | 397,450 | 613,819 | 673,268 | - | - |
| Allocated Costs | 47,027 | 53,790 | 49,563 | 51,277 | - | - |
| Special Payments | 263,764 | 135,838 | - | 1,000 | - | - |
| Total Budget | \$ 1,564,395 | \$ 1,617,566 | \$ 1,825,873 | \$ 1,965,156 | \$ - | \$ - |
| Regular Full-Time FTE | 8.12 | 8.88 | 9.15 | 9.15 | - | - |
| Temporary & Part-Time FTE** | 3.62 | 5.00 | 3.62 | 3.62 | - | - |
| Total Program Staffing | 11.74 | 13.88 | 12.77 | 12.77 | - | - |

Major Revenue Source(s)

The major revenue source for the Parks Maintenance program is property taxes.

*Personnel Services are contracted through Clackamas County. FTE is counted by Clackamas County.

**Temporary & part-time data tracking started with FY 14-15

**General Fund - Parks Maintenance
113-5400-07702**

General Fund - Parks Maintenance

Resources

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------------|-----------------------------------|----------------------------|----------------------------|----------------------------|------------------------------|------------------------------|-----------------------------|
| Cost Center 113-5400-07702 | | | | | | | |
| 331096 | FEMA Reimbursement | \$ 7,743 | \$ 7,732 | \$ - | \$ - | \$ - | \$ - |
| 333078 | Marine Board Boat Ramp | 3,958 | 4,750 | 4,750 | 4,750 | - | - |
| 340500 | Maintenance Services | 788 | - | - | - | - | - |
| 341809 | Facilities Rental | - | - | - | 121,551 | - | - |
| 347422 | Milw Parks - Special Events & Act | - | 50 | - | - | - | - |
| 360001 | Misc. Revenue | 897 | 27,952 | 105,000 | 5,000 | - | - |
| 390281 | I/F Transfer From Fund 281 | 271 | 1,125 | 36,140 | 36,911 | - | - |
| 390282 | I/F Transfer From Fund 282 | 267 | 510 | 36,345 | 700 | - | - |
| 390283 | I/F Transfer From Fund 283 | 3,732 | 1,096 | 6,815 | 1,200 | - | - |
| Total Resources | | \$ 17,657 | \$ 43,216 | 189,050 | \$ 170,112 | \$ - | \$ - |

**General Fund - Parks Maintenance
113-5400-07702**

General Fund - Parks Maintenance
Requirements

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------------|---------------------------------|---------------------|---------------------|------------------|---------------------|-------------------|------------------|
| Cost Center 113-5400-07702 | | | | | | | |
| 421100 | General Office Supplies | \$ 264 | \$ 165 | \$ 500 | \$ 1,500 | \$ - | \$ - |
| 422720 | Uniform/Clothing Expense | 2,532 | 2,269 | 4,450 | 3,500 | - | - |
| 422910 | Miscellaneous Meeting Expense | 7 | - | - | - | - | - |
| 424130 | Maintenance Supplies | 72,309 | 59,799 | 70,900 | 70,900 | - | - |
| 424423 | Contracted Maintenance | 25,991 | 37,937 | 86,000 | 131,519 | - | - |
| 424711 | Sign Materials | 2,986 | 431 | 6,000 | 4,250 | - | - |
| 424920 | Chemicals | 9,041 | 5,551 | 12,500 | 10,100 | - | - |
| 425100 | Small Tools & Minor Equip. | 10,326 | 9,237 | 18,200 | 18,200 | - | - |
| 431450 | Licenses & Permits | 1,039 | 1,375 | 1,800 | 1,800 | - | - |
| 431900 | Contracted Services | 870,959 | 1,030,488 | 1,162,491 | 1,239,611 | - | - |
| 432100 | Telephone | 5,035 | 6,851 | 8,580 | 8,580 | - | - |
| 432700 | Data Processing | 3,170 | 3,353 | 2,500 | 2,500 | - | - |
| 433100 | Travel & Mileage | 118 | 4 | 350 | 350 | - | - |
| 434100 | Printing & Duplicating Services | - | 116 | 100 | 100 | - | - |
| 435130 | Liability Insurance | 16,935 | 9,087 | 7,579 | 8,560 | - | - |
| 436100 | Electricity | 17,680 | 20,681 | 54,569 | 60,333 | - | - |
| 436200 | Sewer | 5,301 | 8,229 | 15,564 | 26,358 | - | - |
| 436210 | Water | 78,231 | 98,520 | 103,787 | 119,463 | - | - |
| 436310 | Natural Gas Fuel | 3,597 | 3,112 | 23,359 | 25,000 | - | - |
| 436500 | Trash Removal | 18,226 | 18,424 | 22,705 | 24,961 | - | - |
| 437100 | Building Repairs & Maintenance | 1,371 | 7,127 | 33,400 | 19,900 | - | - |
| 437200 | Equipment Repairs & Maint. | 20,229 | 17,116 | 23,000 | 23,000 | - | - |
| 437210 | Office Equipment Repairs | 803 | - | 500 | 500 | - | - |
| 437910 | Park Maintenance | - | - | 3,000 | 3,000 | - | - |
| 437945 | Vandalism Expense | 2,013 | 1,385 | 6,000 | 3,000 | - | - |
| 438190 | Misc. Rent | 61,992 | 62,809 | 65,526 | 67,244 | - | - |
| 438320 | Equipment & Vehicle Rental | 18,998 | 20,831 | 35,500 | 31,200 | - | - |
| 439200 | Training/Staff Development | 1,135 | 1,429 | 3,800 | 3,800 | - | - |
| 439400 | Publications & Subscriptions | 160 | 215 | 50 | 50 | - | - |
| 454013 | Safety Equipment Materials | 970 | - | 1,400 | 1,400 | - | - |
| 454095 | Drug & Alcohol Testing | 2,186 | 1,398 | 2,200 | 2,200 | - | - |
| 465002 | Payments to Local Governments | 263,764 | 135,838 | - | 1,000 | - | - |
| 478101 | Accounting Services | 18,665 | 19,119 | 13,818 | 14,257 | - | - |
| 478102 | Information Services | 10,071 | 17,249 | 10,874 | 11,438 | - | - |
| 478104 | Public & Government Rel | 2,211 | 2,135 | 878 | 2,066 | - | - |
| 478105 | Records Management | 312 | 212 | 200 | 367 | - | - |
| 478106 | Purchasing Services | 4,509 | 3,882 | 9,699 | 9,240 | - | - |
| 478111 | Personnel Administration | 9,461 | 9,319 | 12,294 | 12,183 | - | - |
| 478112 | County Administration | 1,698 | 1,700 | 1,649 | 1,650 | - | - |
| 478117 | Mailroom Overhead | 100 | 174 | 151 | 76 | - | - |
| Total Requirements | | \$ 1,564,395 | \$ 1,617,566 | 1,825,873 | \$ 1,965,156 | \$ - | \$ - |
| Total Resources | | \$ 17,657 | \$ 43,216 | 189,050 | \$ 170,112 | \$ - | \$ - |

North Clackamas Parks and Recreation District
General Fund - Parks Maintenance
113-5400-07702

Org: 5400
Program: Parks Maintenance

Expenditure Detail of Specific Line Items

Travel Detail (433100 & 439200)

| | | |
|--|----|-------|
| Oregon Recreation and Park Association conference - Two Attending | \$ | 800 |
| Pesticide Core credit classes - Seven Attending | | 1,050 |
| National Playground Safety Inspections (NPSI) training and certification | | 800 |
| International Society of Arboriculture (ISA Arborist) training and certification | | 800 |
| Backflow testing training and certification - One Staff Member | | 350 |
| Mileage | | 350 |
| Total Budget Request for Activity | \$ | 4,150 |

Publications and Subscriptions (439400)

| | | |
|---|----|----|
| Playground Safety Magazine subscription | \$ | 50 |
| Total Budget Request for Activity | \$ | 50 |

Contracted Maintenance (424423)

| | | |
|---|----|---------|
| Tree trimming & removal services - District-wide | \$ | 2,500 |
| Ground sweeping - District parks & Aquatic Park | | 2,500 |
| Brush removal services - District-wide | | 5,000 |
| Electrical & plumbing - District-wide | | 9,000 |
| Dry toilet services - District-wide | | 10,000 |
| Paving and asphalt repairs - District-wide | | 5,000 |
| Fire extinguisher services - District-wide | | 2,000 |
| Field aeration services - Pfeifer Park | | 8,411 |
| Alarm monitoring - Locations included | | 10,000 |
| Facilities building control systems - Aquatic Park, Concord, Clackamas properties | | 5,000 |
| Repair services for automatic gate - Location(s) | | 1,000 |
| Building maintenance contracts - Clackamas & Concord properties | | 32,108 |
| Building janitorial services - Locations included | | 5,000 |
| Annual elevator servicing and repair - Concord property | | 900 |
| Turf services and repair - Hood View Park | | 2,500 |
| Barrier relocation - Trolley Trail | | 3,500 |
| Dock services including debris management - Milwaukie Bay Park | | 7,800 |
| Geese management - Milwaukie Bay Park | | 19,300 |
| Total Budget Request for Activity | \$ | 131,519 |

General Fund - Recreation

113-5400-07703

Program Statement:

The purpose of the NCPRD Recreation program is to provide a variety of recreational and educational opportunities directly and in partnership with other providers to enhance personal health and the quality of life for all residents of the District.

Fiscal Year 19-20 Objectives:

To enhance inclusive program offerings.

To expand outreach and utilize feedback from community on programming needs within the District.

To stay up to date on recreational trends and new programs that encourage healthy habits.

To increase cost recovery of program offerings and reduce net subsidy of identified recreation programs using the Cost Recovery Model.

| Budget Summary | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|--------------------------------|--------------------|--------------------|--------------------|----------------------|----------------------|---------------------|
| Personnel Services* | \$ 257,485 | \$ 279,212 | \$ 355,963 | \$ 359,333 | \$ - | \$ - |
| Materials and Services | 95,668 | 123,386 | 128,553 | 154,476 | - | - |
| Allocated Costs | 23,205 | 21,941 | 25,919 | 26,290 | - | - |
| Total Budget | \$ 376,358 | \$ 424,539 | \$ 510,435 | \$ 540,099 | \$ - | \$ - |
| Regular Full-Time FTE | 2.28 | 2.96 | 2.29 | 2.29 | - | - |
| Temporary & Part-Time FTE** | 1.58 | 1.75 | 1.89 | 1.89 | - | - |
| Total Program Staffing | 3.86 | 4.71 | 4.18 | 4.18 | 0.00 | 0.00 |

Major Revenue Source(s)

The major revenue sources for the Recreation program are property taxes and user fees.

*Personnel Services are contracted through Clackamas County. FTE is counted by Clackamas County.

**Temporary & part-time data tracking started with FY 14-15

General Fund - Recreation
113-5400-07703

General Fund - Recreation
Resources

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------------|---------------------------|----------------------------|----------------------------|----------------------------|------------------------------|------------------------------|-----------------------------|
| Cost Center 113-5400-07703 | | | | | | | |
| 347419 | General Recreation | \$ 137,940 | \$ 174,127 | \$ 135,000 | \$ 175,000 | \$ - | \$ - |
| 347422 | Special Events/Activities | 17,199 | 7,225 | 15,000 | 8,000 | - | - |
| 347424 | Class Registration | 12,911 | 15,674 | 11,500 | 15,500 | - | - |
| 362000 | Advertising Revenue | 500 | 3,000 | 4,000 | 4,000 | - | - |
| Total Resources | | \$ 168,551 | \$ 200,026 | 165,500 | \$ 202,500 | \$ - | \$ - |

General Fund - Recreation
113-5400-07703

General Fund - Recreation
Requirements

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------------|---------------------------------|-------------------|-------------------|-----------------|-------------------|-------------------|------------------|
| Cost Center 113-5400-07703 | | | | | | | |
| 421100 | General Office Supplies | \$ 608 | \$ 892 | \$ 1,500 | \$ 1,500 | \$ - | \$ - |
| 421110 | Postage | 66 | 73 | 100 | 100 | - | - |
| 424600 | Motor Vehicle Materials & Supp. | - | 1,910 | 1,000 | 1,000 | - | - |
| 424930 | Technical Supplies | 900 | 3,078 | - | 6,000 | - | - |
| 431900 | Contracted Services | 257,485 | 279,212 | 355,963 | 359,333 | - | - |
| 431902 | Misc. Contracted Svc | 12,450 | 15,185 | 15,000 | 15,000 | - | - |
| 431920 | Program Contracts | 63,557 | 68,263 | 77,485 | 93,000 | - | - |
| 432100 | Telephone | 1,931 | 2,518 | 2,100 | 2,500 | - | - |
| 432700 | Data Processing | - | - | 5,000 | - | - | - |
| 433100 | Travel & Per Diem | 472 | 216 | 1,298 | 1,000 | - | - |
| 433110 | Mileage Reimbursement | 123 | 177 | 500 | 500 | - | - |
| 434100 | Printing & Duplicating Services | - | - | 2,500 | 2,500 | - | - |
| 435130 | Liability Insurance | 2,689 | 4,309 | 3,820 | 3,921 | - | - |
| 437210 | Office Equip. Repairs & Maint. | 320 | 93 | 250 | 250 | - | - |
| 438320 | Equipment & Vehicle Rental | 2,040 | 5,246 | 2,500 | 2,500 | - | - |
| 439200 | Training/Staff Development | 891 | 649 | 1,700 | 1,700 | - | - |
| 439400 | Publications & Subscriptions | 63 | - | - | - | - | - |
| 439953 | Merchant Charge | 1,429 | 1,427 | 1,800 | 1,800 | - | - |
| 450105 | Special Events | 5,190 | 13,187 | 8,000 | 17,205 | - | - |
| 454000 | Program Materials & Supplies | 2,940 | 6,165 | 4,000 | 4,000 | - | - |
| 478101 | Accounting Services | 4,704 | 4,709 | 3,637 | 3,986 | - | - |
| 478102 | Information Services | 10,073 | 8,625 | 13,049 | 11,438 | - | - |
| 478104 | Public & Government Rel | 2,211 | 2,135 | 879 | 2,066 | - | - |
| 478105 | Records Management | 79 | 52 | 53 | 103 | - | - |
| 478106 | Purchasing Services | 1,065 | 956 | 2,553 | 2,583 | - | - |
| 478107 | Courier Services | 480 | 731 | 712 | 657 | - | - |
| 478111 | Personnel Administration | 2,795 | 2,858 | 3,236 | 3,731 | - | - |
| 478112 | County Administration | 1,698 | 1,700 | 1,649 | 1,650 | - | - |
| 478117 | Mailroom Overhead | 100 | 175 | 151 | 76 | - | - |
| Total Requirements | | \$ 376,358 | \$ 424,539 | 510,435 | \$ 540,099 | \$ - | \$ - |
| Total Resources | | \$ 168,551 | \$ 200,026 | 165,500 | \$ 202,500 | \$ - | \$ - |

North Clackamas Parks and Recreation District
General Fund - Recreation
113-5400-07703

Org: 5400
Program: Recreation

Expenditure Detail of Specific Line Items

Travel Detail (433100, 433110 & 439200)

| | | |
|--|----|-------|
| National Recreation and Park Association conference (Lodging Only) - One Attending | \$ | 1,000 |
| Oregon Recreation and Park Association conference - Two Attending | | 800 |
| Staff training | | 900 |
| Mileage | | 500 |
| Total Budget Request for Activity | \$ | 3,200 |

Program Contracts (431920)

| | | |
|---|----|--------|
| Instructors for community education classes in partnership with Clackamas Community College (CCC) | \$ | 63,000 |
| Instructors for Special Courses - Computer, dance, meditation and yoga | | 26,500 |
| Theater Workshop | | 3,500 |
| Total Budget Request for Activity | \$ | 93,000 |

Special Events (450105)

| | | |
|-----------------------------------|----|--------|
| Movies in the Park | \$ | 3,255 |
| Concerts in the Park | | 9,000 |
| Family Valentine's Event | | 3,850 |
| Winter Celebrations | | 200 |
| Teen Event | | 500 |
| Special Event | | 400 |
| Total Budget Request for Activity | \$ | 17,205 |

General Fund - Sports 113-5400-07717

Program Statement:

The purpose of the NCPRD Sports program is to provide a wide array of recreational sports opportunities directly and in partnership with other providers to enhance the personal health and quality of life for all residents of the District.

Fiscal Year 19-20 Objectives:

To provide sports programming for all ages.

To identify programming that meets the needs of the wide variety of District residents' interests and abilities.

To work with local partners and develop transition plan for programming at Hood View Park site.

To explore ways to enable low-participation groups and disadvantaged populations to increase their involvement in sports programming.

| Budget Summary | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|--------------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|
| Personnel Services* | \$ 762,845 | \$ 820,456 | \$ 935,031 | \$ 934,705 | \$ - | \$ - |
| Materials and Services | 359,803 | 365,590 | 436,209 | 446,535 | - | - |
| Allocated Costs | 42,752 | 48,828 | 45,779 | 59,562 | - | - |
| Total Budget | \$ 1,165,400 | \$ 1,234,874 | \$ 1,417,019 | \$ 1,440,802 | \$ - | \$ - |
| Regular Full-Time FTE | 4.03 | 4.05 | 4.16 | 4.16 | - | - |
| Temporary & Part-Time FTE** | 10.56 | 10.54 | 10.93 | 11.02 | - | - |
| Total Program Staffing | 14.59 | 14.59 | 15.09 | 15.18 | - | - |

Major Revenue Source(s)

The major revenue sources for the Sports program are property taxes and user fees.

*Personnel Services are contracted through Clackamas County. FTE is counted by Clackamas County.

**Temporary & part-time data tracking started with FY 14-15

General Fund - Sports
113-5400-07717

General Fund - Sports

Resources

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------------|------------------------|-------------------|-------------------|-----------------|-------------------|-------------------|------------------|
| Cost Center 113-5400-07717 | | | | | | | |
| 347411 | Concessions | \$ 61,782 | \$ 60,847 | \$ 60,000 | \$ 50,000 | \$ - | \$ - |
| 347420 | Sports/Open Gym | 449,590 | 475,329 | 440,000 | 440,000 | - | - |
| 347421 | Rental/Reservations | 211,902 | 231,821 | 210,000 | 210,000 | - | - |
| | Total Resources | \$ 723,275 | \$ 767,997 | 710,000 | \$ 700,000 | \$ - | \$ - |

General Fund - Sports

Requirements

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------------|---------------------------------|---------------------|---------------------|------------------|---------------------|-------------------|------------------|
| Cost Center 113-5400-07717 | | | | | | | |
| 421100 | General Office Supplies | \$ 3,335 | \$ 2,996 | \$ 4,200 | \$ 3,500 | \$ - | \$ - |
| 422720 | Uniform/Clothing Expense | 6,890 | 7,116 | 4,000 | 4,000 | - | - |
| 424130 | Maintenance Supplies | 26,849 | 24,714 | 28,000 | 35,000 | - | - |
| 424930 | Technical Supplies | 2,930 | 2,930 | - | 4,000 | - | - |
| 431900 | Contracted Services | 762,845 | 820,456 | 935,031 | 934,705 | - | - |
| 431920 | Program Contracts | 99,008 | 87,351 | 128,500 | 125,000 | - | - |
| 432100 | Telephone | 12,146 | 10,964 | 13,000 | 11,000 | - | - |
| 432700 | Data Processing | 4,060 | 6,240 | 7,500 | 8,000 | - | - |
| 433100 | Travel & Per Diem | 631 | 1,551 | 2,877 | 2,128 | - | - |
| 433110 | Mileage Reimbursement | 799 | 1,279 | 3,000 | 2,600 | - | - |
| 434100 | Printing & Duplicating Services | 6,380 | 4,964 | 10,000 | 10,000 | - | - |
| 435130 | Liability Insurance | 9,943 | 8,718 | 6,332 | 7,912 | - | - |
| 436100 | Electricity | 42,369 | 42,330 | 45,000 | 47,160 | - | - |
| 436200 | Water/Sewer | 9,545 | 9,836 | 10,000 | 10,800 | - | - |
| 436210 | Water | 2,825 | 4,557 | 4,200 | 4,700 | - | - |
| 436310 | Natural Gas | 1,338 | 1,186 | 2,000 | 1,200 | - | - |
| 436500 | Trash Removal | 11,543 | 10,714 | 11,700 | 13,205 | - | - |
| 437100 | Building Repairs & Maintenance | 1,876 | 2,564 | 2,500 | 2,500 | - | - |
| 437200 | Equipment Repairs & Maint. | 110 | 576 | 3,500 | 1,500 | - | - |
| 437210 | Office Equipment Repairs | 3,001 | 2,598 | 3,000 | 3,000 | - | - |
| 438320 | Equipment & Vehicle Rental | 6,715 | 5,767 | 7,000 | 6,000 | - | - |
| 439200 | Training/Staff Development | 2,875 | 4,842 | 4,450 | 5,330 | - | - |
| 439400 | Publications & Subscriptions | 63 | 53 | - | - | - | - |
| 439953 | Merchant Charge | 7,949 | 9,214 | 8,000 | 9,000 | - | - |
| 454005 | Program Supplies - Sports | 96,625 | 112,532 | 127,450 | 129,000 | - | - |
| 478101 | Accounting Services | 11,745 | 13,778 | 9,027 | 11,065 | - | - |
| 478102 | Information Services | 17,628 | 20,124 | 19,574 | 27,449 | - | - |
| 478104 | Public & Government Rel | 2,211 | 2,135 | 879 | 2,066 | - | - |
| 478105 | Records Management | 196 | 152 | 131 | 285 | - | - |
| 478106 | Purchasing Services | 2,359 | 2,798 | 6,336 | 7,172 | - | - |
| 478111 | Personnel Administration | 6,815 | 7,968 | 8,032 | 9,799 | - | - |
| 478112 | County Administration | 1,698 | 1,699 | 1,649 | 1,650 | - | - |
| 478117 | Mailroom Overhead | 100 | 174 | 151 | 76 | - | - |
| | Total Requirements | \$ 1,165,400 | \$ 1,234,874 | 1,417,019 | \$ 1,440,802 | \$ - | \$ - |
| | Total Resources | \$ 723,275 | \$ 767,997 | 710,000 | \$ 700,000 | \$ - | \$ - |

North Clackamas Parks and Recreation District
General Fund - Sports
113-5400-07717

Org: 5400
Program: Sports

Expenditure Detail of Specific Line Items

Travel Detail (433100, 433110 & 439200)

| | | |
|---|----|--------|
| Staff training | \$ | 3,300 |
| National Recreation and Park Association conference - One Attending | | 2,708 |
| Oregon Recreation and Park Association conference - Three Attending | | 1,200 |
| Staffing recruitment | | 250 |
| Mileage | | 2,600 |
| Total Budget Request for Activity | \$ | 10,058 |

Program Contracts (431920)

| | | |
|--|----|---------|
| <i>Officials/Referees - Adult Programs</i> | | |
| Leagues | \$ | 50,000 |
| Tournaments | | 5,000 |
| <i>Officials/Referees - Youth Programs</i> | | |
| Hoopers Basketball | | 50,000 |
| Sideout Volleyball | | 4,000 |
| Fastpitch Tournaments | | 7,000 |
| <i>Program Coordination</i> | | |
| Tennis Camp | | 5,000 |
| <i>League Association/Tournament Fees</i> | | |
| USSSA | | 2,000 |
| ASA | | 2,000 |
| Total Budget Request for Activity | \$ | 125,000 |

Program Supplies (454005)

| | | |
|---|----|---------|
| Facility and field equipment and supplies - Hood View Park | \$ | 6,500 |
| Facility rentals through North Clackamas School District (NCSD) | | 50,000 |
| Program supplies | | 9,000 |
| Adult Programs | | 9,000 |
| <i>Youth Programs</i> | | |
| Camps | | 6,000 |
| Cheer Starz | | 6,100 |
| Hoopers Basketball | | 32,500 |
| Sideout Volleyball | | 4,750 |
| PTF Football | | 2,000 |
| Fastpitch Tournaments | | 1,150 |
| First Aid training and supplies | | 2,000 |
| Total Budget Request for Activity | \$ | 129,000 |



General Fund - Milwaukie Center
113-5400-07704

Program Statement:

The purpose of the Milwaukie Center program is to provide a variety of coordinated social, recreational, and educational services for older adults and people with disabilities to assist them in remaining independent with a sense of purpose. The Milwaukie Center also provides a place for the community to benefit from services, programs, and events through volunteer opportunities and rental activities.

Fiscal Year 19-20 Objectives:

To maintain a robust volunteer program in order to utilize community support for Milwaukie Center programs and

To grow the memory enhancement and caregiver support programs, such as Early Memory Loss (EML) and A Place at the Center (APAC) programs.

To increase the number of after-hours facility use rentals.

| Budget Summary | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|--------------------------------|--------------------|--------------------|--------------------|----------------------|----------------------|---------------------|
| Personnel Services* | \$ 527,580 | \$ 517,341 | \$ 588,699 | \$ 610,280 | \$ - | \$ - |
| Materials and Services | 106,951 | 133,923 | 123,923 | 130,397 | - | - |
| Allocated Costs | 44,389 | 43,651 | 35,533 | 43,576 | - | - |
| Total Budget | \$ 678,919 | \$ 694,915 | \$ 748,155 | \$ 784,253 | \$ - | \$ - |
| Regular Full-Time FTE | 4.57 | 3.90 | 3.92 | 3.92 | - | - |
| Temporary & Part-Time FTE** | 2.32 | 2.84 | 2.45 | 2.71 | - | - |
| Total Program Staffing | 6.89 | 6.74 | 6.37 | 6.63 | - | - |

Major Revenue Source(s)

The major revenue sources for the Milwaukie Center are property taxes, Clackamas County pass-through dollars (federal grants), activity fees, and facility rental fees.

*Personnel Services are contracted through Clackamas County. FTE is counted by Clackamas County.

**Temporary & part-time data tracking started with FY 14-15

**General Fund - Milwaukie Center
113-5400-07704**

General Fund - Milwaukie Center

Resources

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------------|-------------------------------|----------------------------|----------------------------|----------------------------|------------------------------|------------------------------|-----------------------------|
| Cost Center 113-5400-07704 | | | | | | | |
| 347423 | Respite Revenue | \$ 10,498 | \$ 7,190 | \$ 8,500 | \$ 7,000 | \$ - | \$ - |
| 347426 | Rental/Reservation Fees | 81,546 | 72,263 | 65,000 | 70,000 | - | - |
| 347427 | Contract w/Clack Cty Soc Svcs | 56,136 | 59,441 | 57,000 | 57,000 | - | - |
| 360001 | Misc. Revenue | 835 | 1,288 | 500 | 500 | - | - |
| 367000 | Contributions & Donations | 10,792 | 10,604 | 9,000 | 10,000 | - | - |
| 367009 | Friends of Milwaukie Center | 14,000 | 14,000 | 14,000 | 14,000 | - | - |
| 390270 | I/F Transfer From Fund 270 | 9,818 | 10,300 | 3,600 | - | - | - |
| Total Resources | | \$ 183,625 | \$ 175,086 | 157,600 | \$ 158,500 | \$ - | \$ - |

**General Fund - Milwaukie Center
113-5400-07704**

General Fund - Milwaukie Center
Requirements

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------------|---------------------------------|-------------------|-------------------|-----------------|-------------------|-------------------|------------------|
| Cost Center 113-5400-07704 | | | | | | | |
| 421100 | General Office Supplies | \$ 6,500 | \$ 4,623 | \$ 4,000 | \$ 4,000 | \$ - | \$ - |
| 421110 | Postage | 235 | 53 | 250 | 100 | - | - |
| 422100 | Supplies | 556 | 893 | 600 | 850 | - | - |
| 422200 | Janitorial Supplies | 2,619 | 3,654 | - | - | - | - |
| 422720 | Uniform/Clothing Expense | - | 1,437 | 2,000 | 2,000 | - | - |
| 422910 | Misc. Meeting Expense | - | - | 100 | 100 | - | - |
| 431000 | Professional Services | 6,176 | 24,973 | 20,000 | 25,000 | - | - |
| 431900 | Contracted Services | 527,580 | 517,341 | 588,699 | 610,280 | - | - |
| 432100 | Telephone | 11,445 | 11,208 | 11,500 | 11,500 | - | - |
| 432700 | Data Processing | 4,875 | 6,916 | 3,500 | 3,500 | - | - |
| 433100 | Travel & Per Diem | 984 | 59 | 1,155 | - | - | - |
| 433110 | Mileage Reimbursement | 1,274 | 1,085 | 1,900 | 1,500 | - | - |
| 434100 | Printing & Duplicating Services | 590 | 368 | 1,000 | 1,000 | - | - |
| 435130 | Liability Insurance | 3,844 | 8,123 | 5,688 | 6,447 | - | - |
| 436100 | Electricity | 19,335 | 18,402 | 19,500 | 20,960 | - | - |
| 436200 | Sewer | 6,018 | 6,199 | 6,700 | 6,500 | - | - |
| 436210 | Water | 2,244 | 2,997 | 3,000 | 4,120 | - | - |
| 436310 | Natural Gas | 6,571 | 5,620 | 7,200 | 6,500 | - | - |
| 436500 | Trash Removal | 3,699 | 3,415 | 4,000 | 4,120 | - | - |
| 437100 | Building Repairs & Maintenance | 23,064 | 26,539 | 21,700 | 21,700 | - | - |
| 437210 | Office Equipment Repairs | 3,271 | 3,891 | 4,000 | 4,000 | - | - |
| 437211 | Office Equip. Maint./Furn. | 1,190 | 1,561 | 1,200 | 1,200 | - | - |
| 439200 | Training/Staff Development | 56 | 420 | 1,180 | 1,800 | - | - |
| 439400 | Publications & Subscriptions | 327 | - | 250 | - | - | - |
| 439953 | Merchant Charge | 756 | 613 | 1,000 | 1,000 | - | - |
| 454000 | Program Materials & Supplies | 919 | - | - | - | - | - |
| 454016 | Volunteer Expenses | 404 | 875 | 2,500 | 2,500 | - | - |
| 478101 | Accounting Services | 7,659 | 7,991 | 4,740 | 5,842 | - | - |
| 478102 | Information Services | 25,185 | 23,000 | 19,574 | 22,874 | - | - |
| 478104 | Public & Government Rel | 2,211 | 2,135 | 878 | 2,066 | - | - |
| 478105 | Records Management | 128 | 88 | 69 | 150 | - | - |
| 478106 | Purchasing Services | 1,582 | 1,623 | 3,327 | 3,787 | - | - |
| 478107 | Courier Services | 781 | 1,240 | 928 | 962 | - | - |
| 478111 | Personnel Administration | 5,045 | 5,699 | 4,218 | 6,170 | - | - |
| 478112 | County Administration | 1,698 | 1,700 | 1,648 | 1,649 | - | - |
| 478117 | Mailroom Overhead | 100 | 175 | 151 | 76 | - | - |
| Total Requirements | | \$ 678,919 | \$ 694,915 | 748,155 | \$ 784,253 | \$ - | \$ - |
| Total Resources | | \$ 183,625 | \$ 175,086 | 157,600 | \$ 158,500 | \$ - | \$ - |

North Clackamas Parks and Recreation District
Org: 5400
Program: Milwaukie Center

Expenditure Detail of Specific Line Items

Travel Detail (433100, 433110 & 439200)

| | | |
|--|----|-------|
| Oregon Gerontological Association - Two Attending | \$ | 220 |
| Eastern Washington University training - One Attending | | 1,070 |
| Alzheimer McGinty Conference - Two Attending | | 110 |
| Mileage | | 1,500 |
| Other | | 400 |
| Total Budget Request for Activity | \$ | 3,300 |

Professional Services (431000)

| | | |
|---|----|--------|
| Janitorial and floor care services | \$ | 24,000 |
| Security services during after-hour rentals | | 1,000 |
| Total Budget Request for Activity | \$ | 25,000 |

Building Repairs and Maintenance (437100)

| | | |
|--|----|--------|
| Repairs, replacements and improvements | \$ | 9,400 |
| Miscellaneous parts and tools | | 4,000 |
| Janitorial supplies | | 2,500 |
| HVAC and refrigeration systems repairs | | 2,000 |
| Electrical repair services | | 1,500 |
| Alarm services | | 1,000 |
| Inspections and permits | | 700 |
| Contracted maintenance services | | 600 |
| Total Budget Request for Activity | \$ | 21,700 |

General Fund - Aquatic Park
113-5400-07705

Program Statement:

The purpose of the NCPRD Aquatic Park program is to provide District residents and visitors a variety of water-based recreational activities, healthy leisure alternatives, and swimming instruction in a safe setting and cost-effective manner.

Fiscal Year 19-20 Objectives:

To expand health and safety programming focused in aquatics.

To explore alternative training incentives to increase certified staffing levels.

To implement facility upgrades, such as replacement of the original lockers and new paint throughout the building.

To increase cost recovery of aquatic program offerings.

| Budget Summary | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|--------------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|
| Personnel Services* | \$ 1,039,737 | \$ 1,177,558 | \$ 1,562,219 | \$ 1,505,930 | \$ - | \$ - |
| Materials and Services | 606,533 | 627,577 | 692,129 | 689,212 | - | - |
| Allocated Costs | 62,349 | 61,215 | 70,712 | 83,284 | - | - |
| Total Budget | <u>\$ 1,708,619</u> | <u>\$ 1,866,349</u> | <u>\$ 2,325,060</u> | <u>\$ 2,278,426</u> | <u>\$ -</u> | <u>\$ -</u> |
| Regular Full-Time FTE | 5.57 | 5.63 | 5.82 | 5.88 | - | - |
| Temporary & Part-Time FTE** | 19.30 | 22.30 | 20.92 | 20.92 | - | - |
| Total Program Staffing | <u>24.87</u> | <u>27.93</u> | <u>26.74</u> | <u>26.80</u> | <u>-</u> | <u>-</u> |

Major Revenue Source(s)

The major revenue sources for the Aquatic Park are user fees and property taxes.

*Personnel Services are contracted through Clackamas County. FTE is counted by Clackamas County.

**Temporary & part-time data tracking started with FY 14-15

**General Fund - Aquatic Park
113-5400-07705**

General Fund - Aquatic Park

Resources

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------------|------------------------------|----------------------------|----------------------------|----------------------------|------------------------------|------------------------------|-----------------------------|
| Cost Center 113-5400-07705 | | | | | | | |
| 347410 | General Admissions/Open Swim | \$ 485,114 | \$ 486,080 | \$ 483,000 | \$ 480,000 | \$ - | \$ - |
| 347411 | Concessions | 24,338 | 23,787 | 23,000 | 21,000 | - | - |
| 347412 | Passes, laps | 122,935 | 131,886 | 123,000 | 123,000 | - | - |
| 347413 | Lessons | 283,154 | 340,576 | 278,000 | 300,000 | - | - |
| 347414 | Retail | 31,842 | 29,991 | 29,000 | 29,000 | - | - |
| 347415 | Rentals (Tubes/lockers) | 27,526 | 28,619 | 28,000 | 28,000 | - | - |
| 347416 | Climbing Wall | 15,699 | 17,122 | 15,500 | 15,000 | - | - |
| 347417 | Parties | 84,888 | 86,122 | 84,000 | 85,000 | - | - |
| 347418 | Pass Sales | 43,066 | 42,706 | 43,000 | 43,000 | - | - |
| 347426 | Rental/Reservation Fees | 55,235 | 58,281 | 53,000 | 65,000 | - | - |
| 360001 | Misc. Revenue | - | 584 | - | - | - | - |
| 367000 | Contributions & Donations | 6,000 | 5,000 | 5,000 | 5,000 | - | - |
| Total Resources | | \$ 1,179,796 | \$ 1,250,755 | 1,164,500 | \$ 1,194,000 | \$ - | \$ - |

**General Fund - Aquatic Park
113-5400-07705**

General Fund - Aquatic Park
Requirements

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------------|---------------------------------|---------------------|---------------------|--------------------|----------------------|----------------------|---------------------|
| Cost Center 113-5400-07705 | | | | | | | |
| 421100 | General Office Supplies | \$ 2,562 | \$ 1,291 | \$ 3,000 | \$ 2,500 | \$ - | \$ - |
| 421110 | Postage | 507 | 238 | 800 | 250 | - | - |
| 422404 | Party Supplies | 39,175 | 38,383 | 46,000 | 40,000 | - | - |
| 422720 | Uniform/Clothing Expense | 2,551 | 5,874 | 3,500 | 3,500 | - | - |
| 424920 | Chemicals | 32,122 | 40,936 | 42,000 | 42,000 | - | - |
| 424930 | Technical Supplies | 7,649 | 13,969 | 14,000 | 14,000 | - | - |
| 431000 | Professional Services | 82,449 | 87,514 | 89,500 | 91,700 | - | - |
| 431450 | Licenses & Permits | 2,872 | 2,416 | 3,000 | 3,000 | - | - |
| 431900 | Contracted Services | 1,039,737 | 1,177,558 | 1,562,219 | 1,505,930 | - | - |
| 432100 | Telephone | 12,773 | 13,330 | 13,800 | 13,800 | - | - |
| 432700 | Data Processing | 2,200 | 3,058 | - | - | - | - |
| 433100 | Travel & Per Diem | 2,082 | 1,823 | 2,228 | 1,128 | - | - |
| 433110 | Mileage Reimbursement | 1,491 | 2,140 | 1,500 | 1,100 | - | - |
| 434100 | Printing & Duplicating Services | 1,882 | 560 | 2,500 | 2,500 | - | - |
| 435130 | Liability Insurance | 36,044 | 33,798 | 26,801 | 32,104 | - | - |
| 436100 | Electricity | 96,700 | 99,550 | 107,000 | 111,000 | - | - |
| 436200 | Sewer | 52,136 | 54,213 | 69,000 | 60,000 | - | - |
| 436210 | Water | 17,944 | 22,010 | 24,000 | 26,800 | - | - |
| 436310 | Natural Gas | 80,948 | 73,412 | 86,000 | 83,000 | - | - |
| 436500 | Trash Removal | 5,664 | 5,244 | 5,800 | 6,200 | - | - |
| 437100 | Building Repairs & Maintenance | 58,333 | 59,183 | 64,500 | 71,000 | - | - |
| 437200 | Equipment Repairs & Maint. | 70 | 482 | 2,000 | 2,000 | - | - |
| 437210 | Office Equipment Repairs | 2,955 | 2,681 | 3,500 | 3,500 | - | - |
| 439200 | Training/Staff Development | 2,302 | 1,040 | 3,000 | 3,130 | - | - |
| 439400 | Publications & Subscriptions | 250 | 53 | - | - | - | - |
| 439953 | Merchant Charge | 18,511 | 19,841 | 18,500 | 19,000 | - | - |
| 450002 | Merchandise for Resale | 17,433 | 19,858 | 15,000 | 15,000 | - | - |
| 454000 | Program Materials & Supplies | 10,789 | 4,518 | 7,000 | 7,000 | - | - |
| 454015 | Health/Safety Requirements | 4,461 | 7,112 | 7,000 | 7,000 | - | - |
| 454017 | Misc. Other | 10,692 | 11,872 | 30,000 | 25,000 | - | - |
| 454095 | Drug & Alcohol Testing | 988 | 1,179 | 1,200 | 2,000 | - | - |
| 478101 | Accounting Services | 20,736 | 20,964 | 14,192 | 18,156 | - | - |
| 478102 | Information Services | 20,146 | 17,250 | 28,273 | 29,737 | - | - |
| 478104 | Public & Government Rel | 2,212 | 2,135 | 879 | 2,066 | - | - |
| 478105 | Records Management | 347 | 231 | 205 | 468 | - | - |
| 478106 | Purchasing Services | 4,527 | 4,257 | 9,961 | 11,768 | - | - |
| 478107 | Courier Services | 2,114 | 3,254 | 2,776 | 2,991 | - | - |
| 478111 | Personnel Administration | 10,465 | 11,249 | 12,626 | 16,372 | - | - |
| 478112 | County Administration | 1,702 | 1,700 | 1,649 | 1,650 | - | - |
| 478117 | Mailroom Overhead | 100 | 175 | 151 | 76 | - | - |
| Total Requirements | | \$ 1,708,619 | \$ 1,866,349 | 2,325,060 | \$ 2,278,426 | \$ - | \$ - |
| Total Resources | | \$ 1,179,796 | \$ 1,250,755 | 1,159,000 | \$ 1,194,000 | \$ - | \$ - |

**North Clackamas Parks and Recreation District
General Fund - Aquatic Park
113-5400-07705**

**Org: 5400
Program: Aquatic Park**

Expenditure Detail of Specific Line Items

Travel Detail (433100, 433110 & 439200)

| | | |
|---|----|-------|
| National Recreation and Park Association conference - One Attending | \$ | 1,708 |
| Oregon Recreation and Park Association conference - Two Attending | | 800 |
| Staff training | | 1,750 |
| Mileage | | 1,100 |
| Total Budget Request for Activity | \$ | 5,358 |

Professional Services (431000)

| | | |
|-----------------------------------|----|--------|
| Inspections | \$ | 2,700 |
| Equipment | | 83,000 |
| Controls | | 2,000 |
| Pool Maintenance | | 1,300 |
| Building Maintenance | | 2,700 |
| Total Budget Request for Activity | \$ | 91,700 |

General Fund - Marketing and Communications
113-5400-07706

Program Statement:

The purpose of the NCPRD Marketing and Communications program is to publicize and promote NCPRD's diverse spectrum of programs and activities and to highlight the positive impact NCPRD makes in our community.

Fiscal Year 19-20 Objectives:

To increase awareness around NCPRD's brand and diverse range of services by continuing a district-wide umbrella outreach campaign, leveraging a strategic mix of communication channels.

To refresh NCPRD's website to make it more responsive to modern mobile devices and create a more streamlined, easy-to-navigate user experience.

To increase community involvement through new and/or improved NCPRD events and by playing a more active role in other partner events.

To maximize online engagement by enhancing content and leveraging digital communication platforms, including social media, email newsletters and other digital tools.

To produce a comprehensive annual report that showcases NCPRD's activities, services and successes across all divisions.

| Budget Summary | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|--------------------------------|--------------------|--------------------|--------------------|----------------------|----------------------|---------------------|
| Personnel Services* | \$ 156,482 | \$ 196,902 | \$ 226,633 | \$ 236,572 | \$ - | \$ - |
| Materials and Services | 206,306 | 243,061 | 246,431 | 246,699 | - | - |
| Allocated Costs | 18,453 | 18,198 | 17,619 | 19,444 | - | - |
| Total Budget | \$ 381,241 | \$ 458,161 | \$ 490,683 | \$ 502,715 | \$ - | \$ - |
| Regular Full-Time FTE | 1.31 | 1.44 | 1.25 | 1.25 | - | - |
| Temporary & Part-Time FTE** | 1.13 | 0.68 | 0.70 | 0.85 | - | - |
| Total Program Staffing | 2.44 | 2.12 | 1.95 | 2.10 | - | - |

Major Revenue Source(s)

The major revenue source for the Marketing and Communications program is property taxes.

*Personnel Services are contracted through Clackamas County. FTE is counted by Clackamas County.

**Temporary & part-time data tracking started with FY 14-15

General Fund - Marketing and Communications
113-5400-07706

General Fund - Marketing and Communications

Requirements

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 17/18 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------------|---------------------------------|-------------------|-------------------|-----------------|-------------------|-------------------|------------------|
| Cost Center 113-5400-07706 | | | | | | | |
| 421100 | General Office Supplies | \$ 898 | \$ 518 | \$ 600 | \$ 500 | \$ - | \$ - |
| 421110 | Postage | 7,185 | 5,225 | 5,000 | 5,000 | - | - |
| 422400 | Food | - | 282 | 500 | 500 | - | - |
| 422900 | Misc. Department Supplies | 3,264 | 1,930 | 500 | 500 | - | - |
| 431000 | Professional Services | 85,527 | 42,560 | 117,000 | 117,000 | - | - |
| 431900 | Contracted Services | 156,482 | 196,902 | 226,633 | 236,572 | - | - |
| 432100 | Telephone | 1,040 | 1,068 | 1,150 | 1,150 | - | - |
| 432400 | Advertising | 53,805 | 111,125 | 65,000 | 60,000 | - | - |
| 432401 | Marketing & Promotion | 12,965 | 38,445 | 23,000 | 20,000 | - | - |
| 432700 | Data Processing | 4,941 | 721 | - | 2,556 | - | - |
| 433100 | Travel & Mileage | 609 | 1,964 | 500 | 1,350 | - | - |
| 433110 | Mileage Reimbursement | - | 384 | 500 | 500 | - | - |
| 434100 | Printing & Duplicating Services | 33,435 | 35,577 | 30,000 | 35,000 | - | - |
| 435130 | Liability Insurance | 1,481 | 1,691 | 1,213 | 1,203 | - | - |
| 439200 | Training/Staff Development | 250 | 585 | 400 | 1,200 | - | - |
| 439400 | Publications & Subscriptions | 907 | 985 | 1,068 | 240 | - | - |
| 478101 | Accounting Services | 3,956 | 5,035 | 3,229 | 3,832 | - | - |
| 478102 | Information Services | 7,555 | 5,750 | 6,525 | 6,863 | - | - |
| 478104 | Public & Government Rel | 2,211 | 2,135 | 879 | 2,066 | - | - |
| 478105 | Records Management | 66 | 56 | 47 | 99 | - | - |
| 478106 | Purchasing Services | 888 | 1,022 | 2,266 | 2,483 | - | - |
| 478111 | Personnel Administration | 1,979 | 2,324 | 2,873 | 2,375 | - | - |
| 478112 | County Administration | 1,698 | 1,700 | 1,649 | 1,650 | - | - |
| 478117 | Mailroom Overhead | 100 | 175 | 151 | 76 | - | - |
| Total Requirements | | \$ 381,241 | \$ 458,161 | 490,683 | \$ 502,715 | \$ - | \$ - |
| Total Resources | | \$ - | \$ - | - | \$ - | \$ - | \$ - |

**North Clackamas Parks and Recreation District
General Fund - Marketing and Communications
113-5400-07706**

Org: 5400

Program: Marketing and Communications

Expenditure Detail of Specific Line Items

Travel Detail (433100, 433110 & 439200)

| | | |
|---|----|-------|
| National Recreation and Park Association Conference - One Attending | \$ | 1,950 |
| Oregon Recreation and Park Association Conference - One Attending | | 400 |
| Digital Summit Portland | | 200 |
| Mileage | | 500 |
| Total Budget Request for Activity | \$ | 3,050 |

Professional Services (431000)

| | | |
|--|----|---------|
| Website maintenance services - Drum Creative | \$ | 4,000 |
| Website development services | | 40,000 |
| Creative services (Cyclops Agency - Design, Copy, Video, etc.) | | 30,000 |
| Event planner (Contractor to support event strategy, logistics and implementation) | | 30,000 |
| Public affairs and outreach | | 10,000 |
| Photography services | | 3,000 |
| Total Budget Request for Activity | \$ | 117,000 |

Publications and Subscriptions (439400)

| | | |
|-----------------------------------|----|-----|
| Prezi | \$ | 240 |
| Total Budget Request for Activity | \$ | 240 |

Printing and Duplicating Services (434100)

| | | |
|-----------------------------------|----|--------|
| Discovery Guide | \$ | 23,000 |
| Annual Report | | 6,000 |
| Marketing collateral | | 3,000 |
| Signage | | 3,000 |
| Total Budget Request for Activity | \$ | 35,000 |

Advertising (432400)

| | | |
|-----------------------------------|----|--------|
| Digital Ads | \$ | 25,000 |
| Out-of-Home Ads | | 11,500 |
| Print Ads | | 13,000 |
| Radio Ads | | 10,500 |
| Total Budget Request for Activity | \$ | 60,000 |

Marketing Promotion (432401)

| | | |
|---|----|--------|
| Event services and supplies | \$ | 8,000 |
| Promotional giveaways | | 8,000 |
| Campaign Monitor | | 1,000 |
| Address lists | | 1,000 |
| English-to-Spanish translation services | | 1,000 |
| Various promotional projects | | 1,000 |
| Total Budget Request for Activity | \$ | 20,000 |



General Fund - Planning
113-5400-07715

Program Statement:

The purpose of the NCPRD Planning program is to coordinate and manage the acquisition of park land, park planning, and the development of parks, trails, and recreational facilities.

Fiscal Year 19-20 Objectives:

To update NCPRD's asset inventory tracking system and update the District's map and mapping capabilities.

To complete the Trolley Trail survey and monumentation project.

To provide project management services for capital projects across the District, including Milwaukie Bay Park and the Concord Property.

| Budget Summary | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|--------------------------------|--------------------|--------------------|--------------------|----------------------|----------------------|---------------------|
| Personnel Services* | \$ 79,254 | \$ 180,878 | \$ 228,163 | \$ 587,113 | \$ - | \$ - |
| Materials and Services | 161,773 | 100,033 | 314,674 | 266,845 | - | - |
| Allocated Costs | 17,920 | 17,870 | 19,036 | 23,726 | - | - |
| Total Budget | \$ 258,948 | \$ 298,782 | \$ 561,873 | \$ 877,684 | \$ - | \$ - |
| Regular Full-Time FTE | 1.84 | 2.20 | 1.30 | 2.90 | - | - |
| Temporary & Part-Time FTE** | 0.61 | 0.50 | 0.55 | 0.55 | - | - |
| Total Program Staffing | 2.45 | 2.70 | 1.85 | 3.45 | - | - |

Major Revenue Source(s)

The major revenue sources for the Planning program are property taxes and system development charges.

*Personnel Services are contracted through Clackamas County. FTE is counted by Clackamas County.

**Temporary & part-time data tracking started with FY 14-15

General Fund - Planning
113-5400-07715

General Fund - Planning

Resources

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------------|----------------------------|------------------|------------------|-----------------|-------------------|-------------------|------------------|
| Cost Center 113-5400-07715 | | | | | | | |
| 360001 | Misc. Revenue | \$ - | \$ - | \$ - | \$ 89,919 | \$ - | \$ - |
| 390281 | I/F Transfer From Fund 281 | 2,403 | 51,476 | 23,027 | 89,911 | - | - |
| 390282 | I/F Transfer From Fund 282 | 957 | 1,108 | 40,362 | 27,500 | - | - |
| 390283 | I/F Transfer From Fund 283 | 17,026 | 25,187 | 10,096 | 1,200 | - | - |
| Total Resources | | \$ 20,386 | \$ 77,771 | 73,485 | \$ 208,530 | \$ - | \$ - |

General Fund - Planning

Requirements

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------------|---------------------------------|-------------------|-------------------|-----------------|-------------------|-------------------|------------------|
| Cost Center 113-5400-07715 | | | | | | | |
| 421100 | General Office Supplies | \$ 176 | \$ 241 | \$ 300 | \$ 300 | \$ - | \$ - |
| 421110 | Postage | - | - | 350 | 350 | - | - |
| 422400 | Food | - | 242 | 600 | 600 | - | - |
| 422900 | Misc. Department Supplies | - | - | 350 | 350 | - | - |
| 431000 | Professional Services | 154,953 | 82,774 | 297,440 | 250,000 | - | - |
| 431480 | Hearing/Meeting Expense | - | 15 | 1,500 | 1,500 | - | - |
| 431900 | Contracted Services | 79,254 | 180,878 | 228,163 | 587,113 | - | - |
| 432100 | Telephone | 1,412 | 1,010 | 2,400 | 2,400 | - | - |
| 432700 | Data Processing | 2,081 | 1,636 | 4,000 | 4,000 | - | - |
| 433100 | Travel & Per Diem | 102 | 316 | 1,500 | 1,350 | - | - |
| 433110 | Mileage Reimbursement | 454 | 197 | 1,000 | 1,000 | - | - |
| 434100 | Printing & Duplicating Services | 100 | 1,302 | 2,000 | 2,000 | - | - |
| 435130 | Liability Insurance | 2,363 | 2,182 | 1,494 | 1,195 | - | - |
| 439200 | Training/Staff Development | 70 | 120 | 1,600 | 1,600 | - | - |
| 439400 | Publications & Subscriptions | 63 | 10,000 | 140 | 200 | - | - |
| 478101 | Accounting Services | 4,240 | 4,185 | 3,772 | 4,388 | - | - |
| 478102 | Information Services | 5,037 | 5,750 | 6,525 | 9,150 | - | - |
| 478104 | Public & Government Rel | 2,211 | 2,135 | 879 | 2,066 | - | - |
| 478105 | Records Management | 71 | 46 | 55 | 113 | - | - |
| 478106 | Purchasing Services | 1,499 | 850 | 2,648 | 2,844 | - | - |
| 478111 | Personnel Administration | 3,064 | 3,029 | 3,356 | 3,439 | - | - |
| 478112 | County Administration | 1,698 | 1,700 | 1,649 | 1,650 | - | - |
| 478117 | Mailroom Overhead | 100 | 175 | 152 | 76 | - | - |
| Total Requirements | | \$ 258,948 | \$ 298,782 | 561,873 | \$ 877,684 | \$ - | \$ - |
| Total Resources | | \$ 20,386 | \$ 77,771 | 73,485 | \$ 208,530 | \$ - | \$ - |

**North Clackamas Parks and Recreation District
General Fund - Planning
113-5400-07715**

**Org: 5400
Program: Planning**

Expenditure Detail of Specific Line Items

Travel Detail (433100, 433110 & 439200)

| | | |
|---|----|-------|
| Oregon Recreation and Park Association conference - Two Attending | \$ | 800 |
| National Recreation and Park Association conference - One Attending | | 1,950 |
| Local Urban Land Institute Event - Two Attending | | 200 |
| Mileage | | 1,000 |
| Total Budget Request for Activity | \$ | 3,950 |

Professional Services (431000)

| | | |
|--|----|---------|
| Contract for surveys, appraisals, and similar asset management expenses | \$ | 25,000 |
| Trolley Trail survey and monumentation | | 50,000 |
| GIS and mapping services in partnership with Metro | | 25,000 |
| Project management services - Scott Park, Jennings Lodge Elementary and District Master Plan | | 150,000 |
| Total Budget Request for Activity | \$ | 250,000 |

Publications and Subscriptions (439400)

| | | |
|-----------------------------------|----|-----|
| Grammarly.com subscription | \$ | 200 |
| Total Budget Request for Activity | \$ | 200 |



General Fund - Natural Resources
113-5400-07716

Program Statement:

The purpose of the NCPRD Natural Resources program is to coordinate and manage natural resources within District parks, trails and open spaces.

Fiscal Year 19-20 Objectives:

Maintain and preserve natural areas owned or managed by the District.

To work with partner Water Environment Services (WES) on projects including Oak Bluff Trail, Rose Creek Trail and 3-Creeks Natural Area.

To continue partnership with Oak Lodge Water Services District to complete construction at the Boardman Wetland Nature Park and implement NCPRD-management of the site.

To continue to host volunteer events located in natural areas located throughout the District in partnership with community and neighborhood groups to promote local stewardship of these spaces.

To maintain all professional licenses as necessary and complete continuing education through the Oregon Department of Agriculture (ODA) in order to expand professional knowledge of natural resource methods and techniques.

| Budget Summary | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|--------------------------------|--------------------|--------------------|--------------------|----------------------|----------------------|---------------------|
| Personnel Services* | \$ 215,892 | \$ 248,831 | \$ 293,228 | \$ 351,711 | \$ - | \$ - |
| Materials and Services | 83,681 | 70,450 | 107,865 | 129,234 | - | - |
| Allocated Costs | 24,726 | 24,325 | 17,912 | 21,492 | - | - |
| Total Budget | \$ 324,299 | \$ 343,606 | \$ 419,005 | \$ 502,437 | \$ - | \$ - |
| Regular Full-Time FTE | 2.31 | 3.20 | 2.30 | 2.30 | - | - |
| Temporary & Part-Time FTE** | 1.50 | 0.50 | 0.53 | 1.40 | - | - |
| Total Program Staffing | 3.81 | 3.70 | 2.83 | 3.70 | - | - |

Major Revenue Source(s)

The major revenue sources for the Natural Resources program are property taxes, grants, and system development charges.

*Personnel Services are contracted through Clackamas County. FTE is counted by Clackamas County.

**Temporary & part-time data tracking started with FY 14-15

General Fund - Natural Resources
113-5400-07716

General Fund - Natural Resources
Resources

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------------|-------------------------------|------------------|------------------|-------------------|-------------------|-------------------|------------------|
| Cost Center 113-5400-07716 | | | | | | | |
| 331351 | USDA/Forest Service Fed Grant | \$ - | \$ - | \$ - | \$ 34,100 | | |
| 333001 | Local & Other Gov Grants | 49,159 | 61,625 | 65,000 | 75,000 | - | - |
| 360001 | Misc. Revenue | 333 | 400 | - | - | - | - |
| 390281 | I/F Transfer From Fund 281 | 2,180 | 3,222 | 14,844 | 7,000 | - | - |
| 390282 | I/F Transfer From Fund 282 | 238 | 3,552 | 43,878 | 41,500 | - | - |
| 390283 | I/F Transfer From Fund 283 | 2,493 | 1,269 | 17,082 | 1,200 | - | - |
| Total Resources | | \$ 54,402 | \$ 70,067 | \$ 140,804 | \$ 158,800 | \$ - | \$ - |

General Fund - Natural Resources
Requirements

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------------|------------------------------|-------------------|-------------------|-----------------|-------------------|-------------------|------------------|
| Cost Center 113-5400-07716 | | | | | | | |
| 421100 | General Office Supplies | \$ 1,130 | \$ 95 | \$ 800 | \$ 900 | \$ - | \$ - |
| 422400 | Food | 600 | 243 | 1,000 | 1,000 | - | - |
| 422720 | Uniform/Clothing Expense | 496 | 210 | 1,000 | 1,000 | - | - |
| 422930 | Technical Supplies | 9,607 | 13,251 | 21,650 | 19,000 | - | - |
| 424711 | Sign Materials | 190 | - | 2,000 | 2,000 | - | - |
| 425100 | Small Tools & Minor Equip. | - | 256 | 1,000 | 1,000 | - | - |
| 431000 | Professional Services | 7,781 | 54 | 14,500 | 14,500 | - | - |
| 431450 | Licenses & Permits | 166 | 563 | 250 | 250 | - | - |
| 431900 | Contracted Services | 215,892 | 248,831 | 293,228 | 351,711 | - | - |
| 431920 | Program Contracts | 28,349 | 17,607 | 22,200 | 50,500 | - | - |
| 432100 | Telephone | 2,014 | 1,571 | 3,200 | 2,500 | - | - |
| 432700 | Data Processing | 1,805 | 3,389 | 2,250 | 1,500 | - | - |
| 433100 | Travel & Mileage | 643 | 324 | 550 | 550 | - | - |
| 433110 | Mileage Reimbursement | 343 | 323 | 1,450 | 500 | - | - |
| 435130 | Liability Insurance | 3,030 | 2,045 | 1,603 | 1,340 | - | - |
| 436500 | Trash Removal | 487 | 1,530 | 1,200 | 1,100 | - | - |
| 437200 | Equipment Repairs & Maint. | 234 | 2,135 | 2,000 | 1,000 | - | - |
| 437210 | Office Equipment Repairs | 273 | - | 500 | 300 | - | - |
| 438190 | Misc. Rent | 20,667 | 20,936 | 21,842 | 22,414 | - | - |
| 438320 | Equipment & Vehicle Rental | 2,631 | 2,779 | 4,300 | 3,690 | - | - |
| 439200 | Training/Staff Development | 2,022 | 2,194 | 2,180 | 2,000 | - | - |
| 439400 | Publications & Subscriptions | 1,212 | 859 | 1,890 | 1,890 | - | - |
| 454013 | Safety Equipment Materials | - | 86 | 500 | 300 | - | - |
| 478101 | Accounting Services | 4,367 | 4,747 | 3,341 | 3,272 | - | - |
| 478102 | Information Services | 12,591 | 11,500 | 6,525 | 9,150 | - | - |
| 478104 | Public & Government Rel | 2,211 | 2,135 | 879 | 2,066 | - | - |
| 478105 | Records Management | 73 | 52 | 49 | 84 | - | - |
| 478106 | Purchasing Services | 846 | 964 | 2,345 | 2,121 | - | - |
| 478111 | Personnel Administration | 2,840 | 3,052 | 2,973 | 3,073 | - | - |
| 478112 | County Administration | 1,698 | 1,700 | 1,649 | 1,650 | - | - |
| 478117 | Mailroom Overhead | 100 | 175 | 151 | 76 | - | - |
| Total Requirements | | \$ 324,299 | \$ 343,606 | 419,005 | \$ 502,437 | \$ - | \$ - |
| Total Resources | | \$ 54,402 | \$ 70,067 | 140,804 | \$ 158,800 | \$ - | \$ - |

North Clackamas Parks and Recreation District
General Fund - Natural Resources
113-5400-07716

Org: 5400
Program: Natural Resources

Expenditure Detail of Specific Line Items

Travel Detail (433100, 433110 & 439200)

| | | |
|--|----|-------|
| Urban Ecosystem Research Consortium - Two Attending | \$ | 300 |
| Oregon Recreation and Parks Association conference - One Attending | | 800 |
| Geographic Information Systems training - One Attending | | 550 |
| Pesticide training and certification - Three Attending | | 450 |
| Other | | 450 |
| Mileage | | 500 |
| Total Budget Request for Activity | \$ | 3,050 |

Professional Services (431000)

| | | |
|--|----|--------|
| Natural area technical services (Bird and vegetation surveys, wetland delineation, volunteer activities) | \$ | 14,500 |
| Total Budget Request for Activity | \$ | 14,500 |

Publications and Subscriptions (439400)

| | | |
|---|----|-------|
| ArcGIS and ArcPad software subscription | \$ | 1,000 |
| Cooperative Weed Management Area membership dues | | 500 |
| Ecological Society of America membership dues | | 200 |
| Society of Ecological Restoration membership dues | | 190 |
| Total Budget Request for Activity | \$ | 1,890 |

Technical Supplies (422930)

| | | |
|--|----|--------|
| Supplies and Materials | \$ | 9,000 |
| WES Funded Supplies and Materials | | 8,000 |
| Unites States Forest Service Funded Supplies and Materials | | 2,000 |
| Total Budget Request for Activity | \$ | 19,000 |

Program Contracts (431920)

| | | |
|---|----|--------|
| Invasive control - planting and plant maintenance | \$ | 20,000 |
| WES Project - invasive control, planting and plant maintenance | | 10,000 |
| United States Forest Service Project - invasive control, planting and plant maintenance | | 15,000 |
| Hazard Tree Mitigation | | 5,000 |
| Chemical Toilet Rental | | 500 |
| Total Budget Request for Activity | \$ | 50,500 |



Nutrition and Transportation Fund - Nutrition
270-5405-07707

Program Statement:

The purpose of the Nutrition program is to coordinate and manage nutrition services for older adults and people with disabilities living in North Clackamas County to assist them in remaining healthy and independent.

Fiscal Year 19-20 Objectives:

To continue delivering Meals on Wheels clients to all potential clients (with no waiting list!).

To work with The Friends of the Milwaukie Center and NCPRD staff on developing the annual Clackamas County on Tap and Uncorked event into a signature fundraiser.

To reduce operating costs by utilizing food donations in delivering fresh daily meals.

| Budget Summary | Actual FY 16/17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|--------------------------------|--------------------|--------------------|--------------------|----------------------|----------------------|---------------------|
| Personnel Services* | \$ 358,541 | \$ 355,495 | \$ 415,203 | \$ 455,668 | \$ - | \$ - |
| Materials and Services | 133,326 | 120,153 | 130,073 | 129,371 | - | - |
| Allocated Costs | 19,212 | 20,552 | 18,526 | 22,376 | - | - |
| Special Payments | - | - | 5,000 | 1,000 | - | - |
| Interfund Transfer | 9,602 | 10,000 | 3,400 | - | - | - |
| Contingency | - | - | 112,790 | 104,179 | - | - |
| Total Budget | \$ 520,681 | \$ 506,199 | \$ 684,992 | \$ 712,594 | \$ - | \$ - |
| Regular Full-Time FTE | 3.45 | 3.12 | 3.20 | 3.20 | - | - |
| Temporary & Part-Time FTE** | 1.27 | 1.25 | 1.24 | 1.32 | - | - |
| Total Program Staffing | 4.72 | 4.37 | 4.44 | 4.52 | - | - |

Major Revenue Source(s)

The major revenue sources for the Nutrition program are support from local government and other agencies, fundraising, grants, and donations.

*Personnel Services are contracted through Clackamas County. FTE is counted by Clackamas County.

**Temporary & part-time data tracking started with FY 14-15

**Nutrition and Transportation Fund - Nutrition
270-5405-07707**

Nutrition and Transportation Fund - Nutrition
Resources

| Object Code | Item | Actual FY 16/17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------------|-------------------------------|--------------------|--------------------|--------------------|----------------------|----------------------|---------------------|
| Cost Center 270-5405-07707 | | | | | | | |
| 302001 | Beginning Fund Balance | \$ 336,917 | \$ 300,098 | \$ 228,446 | \$ 214,544 | \$ - | \$ - |
| 333001 | Local & Other Gov Grants | 65,509 | 54,254 | 60,000 | 56,000 | - | - |
| 347427 | Contract w/Clack Cty Soc Svcs | 172,987 | 162,395 | 172,000 | 172,000 | - | - |
| 347429 | Fundraising | 84,101 | 74,617 | 70,000 | 65,000 | - | - |
| 361000 | Interest Earned | 3,846 | 5,456 | 3,000 | 2,500 | - | - |
| 362000 | Advertising Revenue | 250 | 750 | 5,750 | 750 | - | - |
| 367000 | Contributions & Donations | 8,840 | 9,627 | 5,000 | 8,000 | - | - |
| 367009 | Friends of Milwaukie Center | 5,000 | 5,000 | 5,000 | 5,000 | - | - |
| 367050 | Congregate Donations | 13,662 | 14,563 | 12,000 | 13,000 | - | - |
| 367055 | Home Delivery Donations | 47,664 | 39,721 | 45,000 | 40,000 | - | - |
| 390113 | I/F Transfer From Fund 113 | 100,000 | 150,000 | 150,000 | 200,000 | - | - |
| Total Resources | | \$ 838,776 | \$ 816,481 | \$ 756,196 | \$ 776,794 | \$ - | \$ - |

**Nutrition and Transportation Fund - Nutrition
270-5405-07707**

Nutrition and Transportation Fund - Nutrition
Requirements

| Object Code | Item | Budget FY 16/17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------------|---------------------------------|--------------------|--------------------|--------------------|----------------------|----------------------|---------------------|
| Cost Center 270-5405-07707 | | | | | | | |
| 421110 | Postage | \$ 18 | \$ 13 | \$ - | \$ 15 | \$ - | \$ - |
| 422400 | Food | 84,062 | 81,081 | 89,400 | 88,000 | - | - |
| 422403 | Serving Supplies | 16,162 | 17,222 | 15,400 | 16,000 | - | - |
| 425100 | Small Tools & Minor Equip. | 12,605 | 3,903 | 7,000 | 7,000 | - | - |
| 431900 | Contracted Services | 358,541 | 355,495 | 415,203 | 455,668 | - | - |
| 432100 | Telephone | 510 | 468 | 800 | 500 | - | - |
| 433110 | Mileage Reimbursement | - | - | 100 | - | - | - |
| 434100 | Printing & Duplicating Services | - | - | 500 | 500 | - | - |
| 435130 | Liability Insurance | 5,547 | 3,863 | 2,673 | 3,156 | - | - |
| 439200 | Training/Staff Development | 1,641 | 75 | 200 | 200 | - | - |
| 454016 | Volunteer Expenses | - | 1,633 | 1,500 | 1,500 | - | - |
| 454018 | Fundraising Expenses | 12,781 | 11,895 | 12,500 | 12,500 | - | - |
| 465002 | Payments to Local Governments | - | - | 5,000 | 1,000 | - | - |
| 470113 | I/F Transfer To Fund 113 | 9,602 | 10,000 | 3,400 | - | - | - |
| 478101 | Accounting Services | 5,473 | 5,821 | 3,577 | 4,403 | - | - |
| 478102 | Information Services | 5,037 | 5,750 | 6,525 | 6,863 | - | - |
| 478104 | Public & Government Rel | 2,211 | 2,135 | 879 | 2,066 | - | - |
| 478105 | Records Management | 91 | 64 | 52 | 113 | - | - |
| 478106 | Purchasing Services | 1,190 | 1,182 | 2,510 | 2,854 | - | - |
| 478111 | Personnel Administration | 3,412 | 3,725 | 3,182 | 4,351 | - | - |
| 478112 | County Administration | 1,698 | 1,700 | 1,649 | 1,650 | - | - |
| 478117 | Mailroom Overhead | 100 | 175 | 152 | 76 | - | - |
| 499001 | Contingency | - | - | 112,790 | 104,179 | - | - |
| Total Requirements | | \$ 520,681 | \$ 506,199 | \$ 684,992 | \$ 712,594 | \$ - | \$ - |
| Total Resources | | \$ 838,776 | \$ 816,481 | \$ 756,196 | \$ 776,794 | \$ - | \$ - |

North Clackamas Parks and Recreation District
Nutrition and Transportation Fund - Nutrition
270-5405-07707

Org: 5405
Program: Nutrition

Expenditure Detail of Specific Line Items

| | | |
|--|----|-----|
| Travel Detail (433100, 433110 & 439200) | | |
| Gift Administration Training | \$ | 200 |
| Total Budget Request for Activity | \$ | 200 |

Nutrition and Transportation Fund - Transportation
270-5405-07708

Program Statement:

The purpose of the Transportation program is to coordinate and manage transportation services in North Clackamas County for older adults and people with disabilities so they can access services and remain independent.

Fiscal Year 19-20 Objectives:

To increase cost efficiency of travel activities by operating at capacity while offering less frequent trips.

To provide door-to-door transportation services to residents to and from the Center or grocery store, regardless of their ability to pay.

To maintain driver compliance with Ride Connection requirements.

| Budget Summary | Actual FY 16/17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|--------------------------------|--------------------|--------------------|--------------------|----------------------|----------------------|---------------------|
| Personnel Services* | \$ 109,787 | \$ 121,726 | \$ 148,525 | \$ 137,249 | \$ - | \$ - |
| Materials and Services | 35,477 | 36,016 | 31,370 | 31,760 | - | - |
| Allocated Costs | 10,310 | 10,320 | 7,856 | 10,091 | - | - |
| Interfund Transfer | 216 | 300 | 200 | - | - | - |
| Total Budget | \$ 155,790 | \$ 168,362 | \$ 187,951 | \$ 179,100 | \$ - | \$ - |
| Regular Full-Time FTE | 0.34 | 0.32 | 0.34 | 0.34 | - | - |
| Temporary & Part-Time FTE** | 1.56 | 1.71 | 1.65 | 1.65 | - | - |
| Total Program Staffing | 1.90 | 2.03 | 1.99 | 1.99 | - | - |

Major Revenue Source(s)

The major revenue sources for the Transportation program are State of Oregon support, Clackamas County pass-through dollars, grants, fundraising, donations, and van fees.

*Personnel Services are contracted through Clackamas County. FTE is counted by Clackamas County.

**Temporary & part-time data tracking started with FY 14-15

**Nutrition and Transportation Fund - Transportation
270-5405-07708**

Nutrition and Transportation Fund - Transportation
Resources

| Object Code | Item | Actual FY 16/17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|
| Cost Center 270-5405-07708 | | | | | | | |
| 343160 | Contract with Clack Cty Social | \$ 66,123 | \$ 72,926 | \$ 43,000 | \$ 47,000 | \$ - | \$ - |
| 347425 | Travel Program Revenue | 16,746 | 21,510 | 11,000 | 13,000 | - | - |
| 347427 | Contract w/Clack Cty Soc Svcs | 19,884 | 9,396 | 33,047 | 34,200 | - | - |
| 347429 | Fundraising | 11,340 | 9,721 | 10,000 | 1,000 | - | - |
| 347450 | Grant | 9,654 | 6,421 | 6,200 | 6,200 | - | - |
| 367002 | Van Fees | 8,797 | 8,218 | 8,000 | 8,000 | - | - |
| 367008 | Contract Rides & Rentals | 251 | - | 500 | 500 | - | - |
| 367009 | Friends of Milwaukie Center | 5,000 | 5,000 | 5,000 | 5,000 | - | - |
| Total Resources | | \$ 137,794 | \$ 133,192 | \$ 116,747 | \$ 114,900 | \$ - | \$ - |

Nutrition and Transportation Fund - Transportation
Requirements

| Object Code | Item | Actual FY 16/17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------------|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|
| Cost Center 270-5405-07708 | | | | | | | |
| 424600 | Motor Vehicle Materials & Supp. | \$ 10,189 | \$ 12,605 | \$ 11,000 | \$ 11,000 | \$ - | \$ - |
| 431450 | Licenses & Permits | 610 | 652 | 500 | 600 | - | - |
| 431900 | Contracted Services | 109,787 | 121,726 | 148,525 | 137,249 | - | - |
| 431910 | Other Contracts | 4,956 | 9,299 | 5,000 | 5,000 | - | - |
| 432100 | Telephone | 726 | 681 | 800 | 800 | - | - |
| 434100 | Printing & Duplicating Services | - | - | 200 | - | - | - |
| 435130 | Liability Insurance | 5,302 | 2,599 | 1,970 | 2,460 | - | - |
| 437200 | Equipment Repairs & Maint. | 12,068 | 9,668 | 11,000 | 11,000 | - | - |
| 439200 | Training/Staff Development | 485 | 512 | 650 | 650 | - | - |
| 454018 | Fundraising Expenses | 1,141 | - | 250 | 250 | - | - |
| 470113 | I/F Transfer To Fund 113 | 216 | 300 | 200 | - | - | - |
| 478101 | Accounting Services | 1,990 | 1,853 | 1,152 | 1,466 | - | - |
| 478102 | Information Services | 2,518 | 2,875 | 2,175 | 2,288 | - | - |
| 478104 | Public & Government Rel | 2,211 | 2,135 | 879 | 2,066 | - | - |
| 478105 | Records Management | 33 | 20 | 17 | 38 | - | - |
| 478106 | Purchasing Services | 505 | 376 | 808 | 950 | - | - |
| 478111 | Personnel Administration | 1,255 | 1,186 | 1,024 | 1,557 | - | - |
| 478112 | County Administration | 1,698 | 1,700 | 1,649 | 1,650 | - | - |
| 478117 | Mailroom Overhead | 100 | 175 | 152 | 76 | - | - |
| Total Requirements | | \$ 155,790 | \$ 168,362 | \$ 187,951 | \$ 179,100 | \$ - | \$ - |
| Total Resources | | \$ 137,794 | \$ 133,192 | \$ 116,747 | \$ 114,900 | \$ - | \$ - |

North Clackamas Parks and Recreation District
Nutrition and Transportation Fund - Transportation
270-5405-07708

Org: 5405
Program: Transportation

Expenditure Detail of Specific Line Items

| | | |
|--|----|-----|
| Travel Detail (439200) | | |
| Required driver medical checks and drug screenings | \$ | 650 |
| Total Budget Request for Activity | \$ | 650 |



**System Development Charges Fund - Zone 1
281-5451**

Program Statement:

The purpose of the System Development Charges (SDC) Zone 1 program is to act as a repository for system development fees and ensure SDC funds are properly accounted for in accordance with SDC ordinance and regulations. NCPRD updated the District's ordinance in FY 04-05 to split the district into three SDC Zones to ensure a portion of SDCs are spent in the area where fees are generated.

Effective November 29, 2014 Ordinance 06-2014 was approved requiring that both zone-specific SDCs and District-wide SDCs be deposited in the Zone Trust Accounts. The Ordinance also changed the zone boundaries for both Zone 1 and Zone 2 as follows:

Zone 1 now includes the City of Milwaukie plus the City's urban growth management area.

Zone 2 includes the unincorporated Clackamas County area within the district, west of I-205, excluding the City of Milwaukie's urban growth management area.

| Budget Summary | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|------------------------|--------------------|--------------------|---------------------|----------------------|----------------------|---------------------|
| Materials and Services | \$ 1,625 | \$ 26,573 | \$ 2,222 | \$ 1,744 | \$ - | \$ - |
| Interfund Transfer | 107,503 | 125,118 | 617,710 | 707,306 | - | - |
| Capital Outlay | - | - | 564,274 | 1,924,463 | - | - |
| Total Budget | <u>\$ 109,128</u> | <u>\$ 151,691</u> | <u>\$ 1,184,206</u> | <u>\$ 2,633,513</u> | <u>\$ -</u> | <u>\$ -</u> |

Major Revenue Source(s)

The major revenue source for the System Development Charge Fund is fees on new residential and commercial development.

System Development Charges Fund - Zone 1
281-5451

System Development Charges Fund - Zone 1
Resources

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------|---------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|------------------|
| Cost Center 281-5451 | | | | | | | |
| 302001 | Beginning Fund Balance | \$ 1,263,559 | \$ 1,309,548 | \$ 1,028,652 | \$ 2,494,969 | \$ - | \$ - |
| 322281 | Park SDC Zone 1 Milwaukie | 61,660 | 49,658 | 30,000 | 36,800 | - | - |
| 322286 | Park SDC Zone 1 UGMA | 79,635 | 1,302,071 | 111,100 | 87,200 | - | - |
| 342110 | Administrative Fee | 1,625 | 26,573 | 2,222 | 1,744 | - | - |
| 361000 | Interest Earned | 12,197 | 25,059 | 12,232 | 12,800 | - | - |
| Total Resources | | <u>\$ 1,418,676</u> | <u>\$ 2,712,909</u> | <u>\$ 1,184,206</u> | <u>\$ 2,633,513</u> | <u>\$ -</u> | <u>\$ -</u> |

System Development Charges Fund - Zone 1
Requirements

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------|--------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|------------------|
| Cost Center 281-5451 | | | | | | | |
| 431620 | Administration Fees | \$ 1,625 | \$ 26,573 | \$ 2,222 | \$ 1,744 | \$ - | \$ - |
| 470113 | I/F Transfer To Fund 113 | 4,854 | 75,305 | 74,011 | 135,822 | - | - |
| 470383 | I/F Transfer To Fund 383 | 92,969 | 14,639 | - | - | - | - |
| 470480 | I/F Transfer To Fund 480 | 9,680 | 35,174 | 543,699 | 571,484 | - | - |
| 485620 | Future Capital Projects | - | - | 564,274 | 1,924,463 | - | - |
| Total Requirements | | <u>\$ 109,128</u> | <u>\$ 151,691</u> | <u>\$ 1,184,206</u> | <u>\$ 2,633,513</u> | <u>\$ -</u> | <u>\$ -</u> |
| Total Resources | | <u>\$ 1,418,676</u> | <u>\$ 2,712,909</u> | <u>\$ 1,184,206</u> | <u>\$ 2,633,513</u> | <u>\$ -</u> | <u>\$ -</u> |

System Development Charges Fund - Zone 2
282-5452

Program Statement:

The purpose of the System Development Charge (SDC) Zone 2 program is to act as a repository for system development fees and ensure SDC funds are properly accounted for in accordance with SDC ordinance and regulations. NCPRD updated the District's ordinance in FY 04-05 to split the district into three SDC Zones to ensure a portion of SDCs are spent in the area where fees are generated.

Effective November 29, 2014 Ordinance 06-2014 was approved requiring that both zone-specific SDCs and District-wide SDCs be deposited in the Zone Trust Accounts. The Ordinance also changed the zone boundaries for both Zone 1 and Zone 2 as follows:

Zone 1 now includes the City of Milwaukie plus the City's urban growth management area.

Zone 2 includes the unincorporated Clackamas County area within the district, west of I-205, excluding the City of Milwaukie's urban growth management area.

| Budget Summary | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|------------------------|--------------------|--------------------|---------------------|----------------------|----------------------|---------------------|
| Materials and Services | \$ 6,036 | \$ 7,275 | \$ 8,191 | \$ 6,500 | \$ - | \$ - |
| Interfund Transfer | 41,017 | 50,073 | 787,494 | 250,979 | - | - |
| Capital Outlay | - | - | 1,533,808 | 1,609,951 | - | - |
| Total Budget | <u>\$ 47,053</u> | <u>\$ 57,348</u> | <u>\$ 2,329,493</u> | <u>\$ 1,867,430</u> | <u>\$ -</u> | <u>\$ -</u> |

Major Revenue Source(s)

The major revenue source for the System Development Charge Fund is fees on new residential and commercial development.

System Development Charges Fund - Zone 2
282-5452

System Development Charges Fund - Zone 2
Resources

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------|------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|------------------|
| Cost Center 282-5452 | | | | | | | |
| 302001 | Beginning Fund Balance | \$ 1,147,407 | \$ 1,551,351 | \$ 1,899,597 | \$ 1,526,130 | \$ - | \$ - |
| 322282 | Park SDC Zone 2 | 384,915 | 362,919 | 409,565 | 325,000 | - | - |
| 342110 | Administrative Fee | 6,036 | 7,275 | 8,191 | 6,500 | - | - |
| 360001 | Misc Revenue | 47,451 | - | - | - | - | - |
| 361000 | Interest Earned | 12,404 | 26,589 | 11,470 | 9,300 | - | - |
| 361100 | Interest on Contracts | 191 | 253 | 670 | 500 | - | - |
| Total Resources | | <u>\$ 1,598,404</u> | <u>\$ 1,948,387</u> | <u>\$ 2,329,493</u> | <u>\$ 1,867,430</u> | <u>\$ -</u> | <u>\$ -</u> |

System Development Charges Fund - Zone 2
Requirements

| Object Code | Item | Actual FY 16/17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------|--------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|------------------|
| Cost Center 282-5452 | | | | | | | |
| 431620 | Administration Fees | \$ 6,036 | \$ 7,275 | \$ 8,191 | \$ 6,500 | \$ - | \$ - |
| 470113 | I/F Transfer To Fund 113 | 1,462 | 5,797 | 120,586 | 70,400 | - | - |
| 470383 | I/F Transfer To Fund 383 | 37,593 | 39,878 | - | - | - | - |
| 470480 | I/F Transfer To Fund 480 | 1,962 | 4,398 | 666,908 | 180,579 | - | - |
| 485620 | Future Capital Projects | - | - | 1,533,808 | 1,609,951 | - | - |
| Total Requirements | | <u>\$ 47,053</u> | <u>\$ 57,348</u> | <u>\$ 2,329,493</u> | <u>\$ 1,867,430</u> | <u>\$ -</u> | <u>\$ -</u> |
| Total Resources | | <u>\$ 1,598,404</u> | <u>\$ 1,948,387</u> | <u>\$ 2,329,493</u> | <u>\$ 1,867,430</u> | <u>\$ -</u> | <u>\$ -</u> |

System Development Charges Fund - Zone 3
283-5453

Program Statement:

The purpose of the System Development Charge (SDC) Zone 3 program is to act as a repository for system development fees and ensure SDC funds are properly accounted for in accordance with SDC ordinance and regulations. NCPRD updated the District's ordinance in FY 04-05 to split the district into three SDC Zones to ensure a portion of SDCs are spent in the area where fees are generated.

Effective November 29, 2014 Ordinance 06-2014 was approved requiring that both zone-specific SDCs and District-wide SDCs be deposited in the Zone Trust Accounts. The Ordinance also changed the zone boundaries for Zone 3 as follows:

Zone 3 includes the unincorporated Clackamas County areas east of I-205.

| Budget Summary | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|------------------------|--------------------|---------------------|---------------------|----------------------|----------------------|---------------------|
| Materials and Services | \$ 1,477 | \$ 5,612 | \$ 2,483 | \$ 2,400 | \$ - | \$ - |
| Interfund Transfer | 480,027 | 1,423,081 | 685,796 | 4,124,793 | - | - |
| Capital Outlay | - | - | 10,211,235 | 8,680,783 | - | - |
| Total Budget | <u>\$ 481,504</u> | <u>\$ 1,428,693</u> | <u>\$10,899,514</u> | <u>\$12,807,976</u> | <u>\$ -</u> | <u>\$ -</u> |

Major Revenue Source(s)

The major revenue source for the System Development Charge Fund is fees on new residential and commercial development.

System Development Charges Fund - Zone 3
283-5453

System Development Charges Fund - Zone 3

Resources

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------|------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|------------------|
| Cost Center 283-5453 | | | | | | | |
| 302001 | Beginning Fund Balance | \$ 9,763,281 | \$12,300,351 | \$10,684,062 | \$11,101,576 | \$ - | \$ - |
| 322283 | Park SDC Zone 3 | 90,851 | 287,129 | 124,153 | 120,000 | - | - |
| 322284 | Park SDC Zone 3 Happy Valley | 2,777,859 | 336,361 | - | 1,500,000 | - | - |
| 322285 | Park SDC Zone 3A Sunnyside | 31,023 | - | - | - | - | - |
| 342110 | Administrative Fee | 1,477 | 5,613 | 2,484 | 2,400 | - | - |
| 361000 | Interest Earned | 105,385 | 182,817 | 87,165 | 83,500 | - | - |
| 361100 | Interest On Contracts | 11,980 | 4,333 | 1,650 | 500 | - | - |
| Total Resources | | \$12,781,856 | \$13,116,604 | \$10,899,514 | \$12,807,976 | \$ - | \$ - |

System Development Charges Fund - Zone 3

Requirements

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------|--------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|------------------|
| Cost Center 283-5453 | | | | | | | |
| 431620 | Administration Fees | \$ 1,477 | \$ 5,612 | \$ 2,483 | \$ 2,400 | \$ - | \$ - |
| 470113 | I/F Transfer To Fund 113 | 23,251 | 39,266 | 33,992 | 4,800 | - | - |
| 470383 | I/F Transfer To Fund 383 | 433,295 | 300,421 | - | - | - | - |
| 470480 | I/F Transfer To Fund 480 | 23,481 | 1,083,394 | 651,804 | 4,119,993 | - | - |
| 485620 | Future Capital Projects | - | - | 10,211,235 | 8,680,783 | - | - |
| Total Requirements | | \$ 481,504 | \$ 1,428,693 | \$10,899,514 | \$12,807,976 | \$ - | \$ - |
| Total Resources | | \$12,781,856 | \$13,116,604 | \$10,899,514 | \$12,807,976 | \$ - | \$ - |

**Debt Service Fund - 2010 Issue
382-5432**

Program Statement:

The purpose of the Debt Service program is to manage debt in accordance with required debt payments and bond covenants. The series 2000 bond was refunded in 2010 by the issuance of full faith and credit refunding bonds in the amount of \$5,660,000; original debt was issued in 1993 to pay for construction of the NCPRD Aquatic Park and seven parks within the District. Debt service payments are approximately \$495,000 annually. NCPRD plans to pay off the 2010 Debt in March 2020.

| Budget Summary | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------|--------------------|--------------------|---------------------|----------------------|----------------------|---------------------|
| Trustee Fees | \$ 350 | \$ 350 | \$ 500 | \$ 12,500 | \$ - | \$ - |
| Bond Principal | 355,000 | 370,000 | 380,000 | 395,000 | - | - |
| Bond Defeasance | - | - | 1,670,576 | 2,428,077 | - | - |
| Bond Interest | 136,675 | 126,025 | 115,000 | 101,625 | - | - |
| Total Budget | <u>\$ 492,025</u> | <u>\$ 496,375</u> | <u>\$ 2,166,077</u> | <u>\$ 2,937,202</u> | <u>\$ -</u> | <u>\$ -</u> |

Major Revenue Source(s)

The major revenue source for the Debt Service Fund Issue 2010 is the NCPRD General Fund.

**Debt Service Fund - 2010 Issue
382-5432**

Debt Service Fund - 2010 Issue
Resources

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------|----------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|
| Cost Center 382-5432 | | | | | | | |
| 302001 | Beginning Fund Balance | \$ 1,606,709 | \$ 1,621,676 | \$ 1,643,076 | \$ 1,669,202 | \$ - | \$ - |
| 361000 | Interest Earned | 15,317 | 25,701 | 18,000 | 18,000 | - | - |
| 390113 | I/F Transfer From Fund 113 | 491,675 | 496,025 | 500,000 | 500,000 | - | - |
| 390481 | I/F Transfer From Fund 481 | - | - | 5,000 | 750,000 | - | - |
| Total Resources | | \$ 2,113,701 | \$ 2,143,402 | \$ 2,166,076 | \$ 2,937,202 | \$ - | \$ - |

Debt Service Fund - 2010 Issue
Requirements

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------|-----------------|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|
| Cost Center 382-5432 | | | | | | | |
| 431610 | Trustee Fees | \$ 350 | \$ 350 | \$ 500 | \$ 12,500 | \$ - | \$ - |
| 461000 | Bond Principal | 355,000 | 370,000 | 380,000 | 395,000 | - | - |
| 461100 | Bond Defeasance | - | - | 1,670,576 | 2,428,077 | - | - |
| 462000 | Bond Interest | 136,675 | 126,025 | 115,000 | 101,625 | - | - |
| Total Requirements | | \$ 492,025 | \$ 496,375 | \$ 2,166,076 | \$ 2,937,202 | \$ - | \$ - |
| Total Resources | | \$ 2,113,701 | \$ 2,143,402 | \$ 2,166,076 | \$ 2,937,202 | \$ - | \$ - |

Debt Service Fund - 2008 Issue
383-5433

Program Statement:

The purpose of the Debt Service program is to manage the debt in accordance with required debt payments and bond covenants. In 2008, NCPRD issued \$8,000,000 in full faith and credit obligation bonds to pay for the land and construction costs of Hood View Park. In 2018, in a strategic partnership with North Clackamas School District (NCSD), NCPRD exchanged the Hood View Park for NCSD-owned properties and was able to pay this obligation in full. This fund was closed in FY 17-18.

| Budget Summary | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------|--------------------|---------------------|--------------------|----------------------|----------------------|---------------------|
| Trustee Fees | \$ 350 | \$ 385 | \$ - | \$ - | \$ - | \$ - |
| Bond Principal | 365,000 | 380,000 | - | - | - | - |
| Bond Defeasance | - | 4,780,000 | - | - | - | - |
| Bond Interest | 198,506 | 172,802 | - | - | - | - |
| Total Budget | <u>\$ 563,856</u> | <u>\$ 5,333,187</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

Major Revenue Source(s)

The major revenue source for the Debt Service Fund Issue 2008 is SDCs.

**Debt Service Fund - 2008 Issue
383-5433**

Debt Service Fund - 2008 Issue

Resources

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------|----------------------------|--------------------|---------------------|--------------------|----------------------|----------------------|---------------------|
| Cost Center 383-5433 | | | | | | | |
| 302001 | Beginning Fund Balance | \$ 109,806 | \$ 111,355 | \$ - | \$ - | \$ - | \$ - |
| 361000 | Interest Earned | 1,548 | 10,380 | - | - | - | - |
| 381100 | Land Sale Proceeds | - | 4,856,515 | - | - | - | - |
| 390281 | I/F Transfer From Fund 281 | 92,969 | 14,638 | - | - | - | - |
| 390282 | I/F Transfer From Fund 282 | 37,593 | 39,878 | - | - | - | - |
| 390283 | I/F Transfer From Fund 283 | 433,295 | 300,421 | - | - | - | - |
| Total Resources | | \$ 675,211 | \$ 5,333,187 | \$ - | \$ - | \$ - | \$ - |

Debt Service Fund - 2008 Issue

Requirements

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------|-----------------|--------------------|---------------------|--------------------|----------------------|----------------------|---------------------|
| Cost Center 383-5433 | | | | | | | |
| 431610 | Trustee Fees | \$ 350 | \$ 385 | \$ - | \$ - | \$ - | \$ - |
| 461000 | Bond Principal | 365,000 | 380,000 | - | - | - | - |
| 461100 | Bond Defeasance | - | 4,780,000 | - | - | - | - |
| 462000 | Bond Interest | 198,506 | 172,802 | - | - | - | - |
| Total Requirements | | \$ 563,856 | \$ 5,333,187 | \$ - | \$ - | \$ - | \$ - |
| Total Resources | | \$ 675,211 | \$ 5,333,187 | \$ - | \$ - | \$ - | \$ - |

**Capital Projects Fund
480-5441**

Program Statement:

The purpose of the Capital Projects program is to manage all aspects of the District's Capital Improvement Plan (CIP). The management of capital projects includes all development phases of the project including land acquisition, planning, design, and construction.

Fiscal Year 19-20 Objectives:

To develop a Master Plan for Concord Property with robust community input.

To complete design, development and construction documents for the final phase of Milwaukie Bay Park.

To complete implementation of the Robert Kronberg Park Master Plan - Phase II in partnership with the City of Milwaukie.

To initiate the development of a Trails Master Plan for the District.

To develop recommendations to implement the proposed North Clackamas River Trail.

| Budget Summary | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|------------------------|--------------------|---------------------|---------------------|----------------------|----------------------|---------------------|
| Materials and Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Capital Outlay | 188,047 | 1,162,491 | 11,936,847 | 15,160,669 | - | - |
| Total Budget | <u>\$ 188,047</u> | <u>\$ 1,162,491</u> | <u>\$11,936,847</u> | <u>\$15,160,669</u> | <u>\$ -</u> | <u>\$ -</u> |

Major Revenue Source(s)

The major revenue sources for Capital Projects Fund are system development charges, grants, and, when available, the NCPRD General Fund.

**Capital Projects Fund
480-5441**

Capital Projects Fund 480 - Summary

| Program | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|---------------------------|----------------------------|----------------------------|----------------------------|------------------------------|------------------------------|-----------------------------|
| Resource Summary | | | | | | |
| Fund Balance | \$ 511,637 | \$ 520,746 | \$ 8,522,976 | \$ 9,715,669 | \$ - | \$ - |
| District-wide | - | 9,142,350 | - | - | - | - |
| Zone 1 Milwaukie | 18,977 | 53,248 | 137,126 | 97,644 | - | - |
| Zone 1 UGMA | 4,671 | 73,995 | 807,118 | 550,479 | - | - |
| Zone 2 UGMA | 1,962 | 4,398 | 1,746,898 | 650,879 | - | - |
| Zone 3 UGMA | 1,815 | 1,393 | 83,848 | 94,208 | - | - |
| Zone 3 Happy Valley | 168,503 | 1,082,001 | 638,881 | 4,051,790 | - | - |
| Zone 3A Sunnyside Village | 1,229 | - | - | - | - | - |
| Total Resources | \$ 708,794 | \$10,878,131 | \$11,936,847 | \$15,160,669 | \$ - | \$ - |
| Requirements Summary | | | | | | |
| Program 00 | \$ - | \$ - | \$ 8,000,000 | \$ 8,916,800 | \$ - | \$ - |
| Zone 1 Milwaukie | 9,838 | 704 | 660,102 | 670,963 | - | - |
| Zone 1 UGMA | 4,671 | 73,995 | 807,118 | 550,479 | - | - |
| Zone 2 UGMA | 1,962 | 4,398 | 1,746,898 | 876,429 | - | - |
| Zone 3 UGMA | 1,815 | 1,393 | 83,848 | 94,208 | - | - |
| Zone 3 Happy Valley | 168,503 | 1,082,001 | 638,881 | 4,051,790 | - | - |
| Zone 3A Sunnyside Village | 1,258 | - | - | - | - | - |
| Total Requirements | \$ 188,047 | \$ 1,162,491 | \$11,936,847 | \$15,160,669 | \$ - | \$ - |

Capital Projects Fund
480-5441

Capital Projects Fund - Cost Center
Resources

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|--------------------------------|-------------------------|--------------------|---------------------|---------------------|----------------------|----------------------|---------------------|
| Cost Center 480-5441-00 | | | | | | | |
| 302001 | Beginning Fund Balance* | \$ - | \$ - | \$ 8,000,000 | \$ 8,916,800 | \$ - | \$ - |
| 381100 | Land Sale Proceeds | - | 9,142,350 | - | - | - | - |
| | Total Resources | \$ - | \$ 9,142,350 | \$ 8,000,000 | \$ 8,916,800 | \$ - | \$ - |

Capital Projects Fund - Cost Center
Requirements

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|--------------------------------|---------------------------|--------------------|---------------------|---------------------|----------------------|----------------------|---------------------|
| Cost Center 480-5441-00 | | | | | | | |
| 485620 | Future Capital Projects | \$ - | \$ - | \$ 8,000,000 | \$ 8,916,800 | \$ - | \$ - |
| | Total Requirements | \$ - | \$ - | \$ 8,000,000 | \$ 8,916,800 | \$ - | \$ - |
| | Total Resources | \$ - | \$ 9,142,350 | \$ 8,000,000 | \$ 8,916,800 | \$ - | \$ - |

**Capital Projects Fund
480-5441**

Capital Projects Fund - Zone 1 Milwaukie
Resources

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------------|----------------------------|--------------------|--------------------|--------------------|----------------------|----------------------|---------------------|
| Cost Center 480-5441-07710 | | | | | | | |
| 302001 | Beginning Fund Balance* | \$ 511,637 | \$ 520,775 | \$ 522,976 | \$ 573,319 | \$ - | \$ - |
| 331001 | Federal Revenue | - | - | 100,000 | - | - | - |
| 332001 | State Revenue | 4,829 | - | - | - | - | - |
| 333001 | Local & Other Gov Grants | 6,597 | - | - | - | - | - |
| 361000 | Interest Earned | 3,983 | 52,544 | - | - | - | - |
| 390113 | I/F Transfer From Fund 113 | (1,441) | - | - | 17,034 | - | - |
| 390281 | I/F Transfer From Fund 281 | 5,009 | 704 | 37,126 | 80,610 | - | - |
| Total Resources | | \$ 530,614 | \$ 574,023 | \$ 660,102 | \$ 670,963 | \$ - | \$ - |

Capital Projects Fund - Zone 1 Milwaukie
Requirements

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------------|-----------------------|--------------------|--------------------|--------------------|----------------------|----------------------|---------------------|
| Cost Center 480 5441 07710 | | | | | | | |
| 481160 | Planning | \$ 179 | \$ 704 | \$ 27,126 | \$ 67,644 | \$ - | \$ - |
| 481180 | Design | 9,659 | - | 15,000 | 5,000 | - | - |
| 481200 | Construction | - | - | 95,000 | 25,000 | - | - |
| 482300 | Building Improvements | - | - | 522,976 | 573,319 | - | - |
| Total Requirements | | \$ 9,838 | \$ 704 | \$ 660,102 | \$ 670,963 | \$ - | \$ - |
| Total Resources | | \$ 530,614 | \$ 574,023 | \$ 660,102 | \$ 670,963 | \$ - | \$ - |

* \$514,560 of this fund balance is remaining funds fund is slated for the Northside of North Clackamas Park

**Capital Projects Fund
480-5441**

Capital Projects Fund - Zone 1 UGMA
Resources

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------------|-----------------------------|----------------------------|----------------------------|----------------------------|------------------------------|------------------------------|-----------------------------|
| Cost Center 480-5441-07718 | | | | | | | |
| 332169 | Oregon State Parks and Rec | \$ - | \$ 25,713 | \$ 265,000 | \$ - | \$ - | \$ - |
| 333000 | Local Govt & Other Agencies | - | - | - | 59,605 | - | - |
| 333001 | Local & Other Gov Grants | - | - | 10,000 | - | - | - |
| 390113 | I/F Transfer From Fund 113 | - | 13,812 | 25,545 | - | - | - |
| 390281 | I/F Transfer From Fund 281 | 4,671 | 34,470 | 506,573 | 490,874 | - | - |
| Total Resources | | \$ 4,671 | \$ 73,995 | \$ 807,118 | \$ 550,479 | \$ - | \$ - |

Capital Projects Fund - Zone 1 UGMA
Requirements

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------------|-----------------------|----------------------------|----------------------------|----------------------------|------------------------------|------------------------------|-----------------------------|
| Cost Center 480-5441-07718 | | | | | | | |
| 481160 | Planning | \$ 4,671 | \$ 908 | \$ 22,118 | \$ 200,479 | \$ - | \$ - |
| 481180 | Design | - | 57,418 | 185,000 | 350,000 | - | - |
| 481200 | Construction | - | 1,858 | 600,000 | - | - | - |
| 482300 | Building Improvements | - | 13,811 | - | - | - | - |
| Total Requirements | | \$ 4,671 | \$ 73,995 | \$ 807,118 | \$ 550,479 | \$ - | \$ - |
| Total Resources | | \$ 4,671 | \$ 73,995 | \$ 807,118 | \$ 550,479 | \$ - | \$ - |

**Capital Projects Fund
480-5441**

Capital Projects Fund - Zone 2 UGMA
Resources

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------------|----------------------------|--------------------|--------------------|---------------------|----------------------|----------------------|---------------------|
| Cost Center 480 5441 07711 | | | | | | | |
| 302001 | Beginning Fund Balance | \$ - | \$ - | \$ - | \$ 225,550 | \$ - | \$ - |
| 333001 | Local & Other Gov Grants | - | - | 686,509 | 395,000 | - | - |
| 381100 | Land Sale Proceeds | - | - | 393,481 | - | - | - |
| 390113 | I/F Transfer From Fund 113 | - | - | - | 75,300 | - | - |
| 390282 | I/F Transfer From Fund 282 | 1,962 | 4,398 | 666,908 | 180,579 | - | - |
| Total Resources | | <u>\$ 1,962</u> | <u>\$ 4,398</u> | <u>\$ 1,746,898</u> | <u>\$ 876,429</u> | <u>\$ -</u> | <u>\$ -</u> |

Capital Projects Fund - Zone 2 UGMA
Requirements

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------------|--------------|--------------------|--------------------|---------------------|----------------------|----------------------|---------------------|
| Cost Center 480 5441 07711 | | | | | | | |
| 481160 | Planning | \$ 1,962 | \$ 4,398 | \$ 826,898 | \$ 336,429 | \$ - | \$ - |
| 481200 | Construction | - | - | 670,000 | 540,000 | - | - |
| 485100 | Land | - | - | 250,000 | - | - | - |
| Total Requirements | | <u>\$ 1,962</u> | <u>\$ 4,398</u> | <u>\$ 1,746,898</u> | <u>\$ 876,429</u> | <u>\$ -</u> | <u>\$ -</u> |
| Total Resources | | <u>\$ 1,962</u> | <u>\$ 4,398</u> | <u>\$ 1,746,898</u> | <u>\$ 876,429</u> | <u>\$ -</u> | <u>\$ -</u> |

**Capital Projects Fund
480-5441**

Capital Projects Fund - Zone 3 UGMA
Resources

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------------|----------------------------|--------------------|--------------------|--------------------|----------------------|----------------------|---------------------|
| Cost Center 480-5441-07712 | | | | | | | |
| 302001 | Beginning Fund Balance | \$ - | \$ (29) | \$ - | \$ - | \$ - | \$ - |
| 333001 | Local & Other Gov Grants | - | - | 26,005 | 26,005 | - | - |
| 390283 | I/F Transfer From Fund 283 | 1,815 | 1,393 | 57,843 | 68,203 | - | - |
| Total Resources | | <u>\$ 1,815</u> | <u>\$ 1,364</u> | <u>\$ 83,848</u> | <u>\$ 94,208</u> | <u>\$ -</u> | <u>\$ -</u> |

Capital Projects Fund - Zone 3 UGMA
Requirements

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------------|----------|--------------------|--------------------|--------------------|----------------------|----------------------|---------------------|
| Cost Center 480-5441-07712 | | | | | | | |
| 481160 | Planning | \$ 1,815 | \$ 1,393 | \$ 83,848 | \$ 94,208 | \$ - | \$ - |
| Total Requirements | | <u>\$ 1,815</u> | <u>\$ 1,393</u> | <u>\$ 83,848</u> | <u>\$ 94,208</u> | <u>\$ -</u> | <u>\$ -</u> |
| Total Resources | | <u>\$ 1,815</u> | <u>\$ 1,364</u> | <u>\$ 83,848</u> | <u>\$ 94,208</u> | <u>\$ -</u> | <u>\$ -</u> |

**Capital Projects Fund
480-5441**

Capital Projects Fund - Zone 3 Happy Valley
Resources

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|------------------------------|------------------------------|-----------------------------|
| Cost Center 480-5441-07719 | | | | | | | |
| 390113 | I/F Transfer From Fund 113 | \$ 13,095 | \$ - | \$ 44,920 | \$ - | \$ - | \$ - |
| 390283 | I/F Transfer From Fund 283 | 20,408 | 1,082,001 | 593,961 | 4,051,790 | - | - |
| 390481 | I/F Transfer From Fund 481 | 135,000 | - | - | - | - | - |
| Total Resources | | \$ 168,503 | \$ 1,082,001 | \$ 638,881 | \$ 4,051,790 | \$ - | \$ - |

Capital Projects Fund - Zone 3 Happy Valley
Requirements

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------------|--------------|----------------------------|----------------------------|----------------------------|------------------------------|------------------------------|-----------------------------|
| Cost Center 480-5441-07719 | | | | | | | |
| 481160 | Planning | \$ 20,573 | \$ 31,722 | \$ - | \$ 51,790 | \$ - | \$ - |
| 481180 | Design | 4,787 | - | - | - | - | - |
| 481200 | Construction | 143,143 | - | 638,881 | - | - | - |
| 485100 | Land | - | 1,050,279 | - | 4,000,000 | - | - |
| Total Requirements | | \$ 168,503 | \$ 1,082,001 | \$ 638,881 | \$ 4,051,790 | \$ - | \$ - |
| Total Resources | | \$ 168,503 | \$ 1,082,001 | \$ 638,881 | \$ 4,051,790 | \$ - | \$ - |

**Capital Projects Fund
480-5441**

Capital Projects Fund - Zone 3A Sunnyside Village
Resources

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------------|----------------------------|--------------------|--------------------|--------------------|----------------------|----------------------|---------------------|
| Cost Center 480-5441-07720 | | | | | | | |
| 301002 | Prior Year Revenue-State | \$ 10,156 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 302001 | Fund Balance | (10,185) | - | - | - | - | - |
| 390283 | I/F Transfer From Fund 283 | 1,258 | - | - | - | - | - |
| Total Resources | | <u>\$ 1,229</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

Capital Projects Fund - Zone 3A Sunnyside Village
Requirements

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------------|----------|--------------------|--------------------|--------------------|----------------------|----------------------|---------------------|
| Cost Center 480-5441-07720 | | | | | | | |
| 481160 | Planning | \$ 1,258 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Requirements | | <u>\$ 1,258</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Total Resources | | <u>\$ 1,229</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

The project line for Capital Projects Fund Zone 3A Sunnyside Village was closed in FY 16-17

North Clackamas Parks & Recreation District
Capital Budget Detail
Fund 480
FY 19-20

| Capital Project by Funding Resource | | | | | | | | | | |
|---|-------------------------------|-----------------------|-----------------------|-------------------|-------------------|------------------|---------------------|------------------|-------------------|-------------------|
| Capital Improvement Projects | Project Identification Number | FY 19-20 Project Cost | SDC Funding Resources | | | | | General Fund | Other Funding | Grant Funding |
| | | | Zone 1 Milwaukie | Zone 1 UGMA | Zone 2 | Zone 3 UGMA | Zone 3 HV | | | |
| 2019 MP/CIP | N/A | \$ 180,000 | \$ 3,823 | \$ 100,239 | \$ 27,939 | \$ 22,104 | \$ 25,895 | \$ - | \$ - | \$ - |
| 2019 NCPRD Trails Master Plan | N/A | 150,000 | 3,185 | 83,533 | 23,283 | 18,420 | 21,579 | - | - | - |
| SDC Methodology | N/A | 30,000 | 636 | 16,707 | 4,657 | 3,684 | 4,316 | - | - | - |
| Milwaukie Bay (Riverfront) Park - Final Design | SU-8 | 350,000 | - | 290,395 | - | - | - | - | 59,605 | - |
| Scott Park Master Plan | Scott Park/Ledding | 60,000 | 42,966 | - | - | - | - | 17,034 | - | - |
| Concord Elementary Master Plan* | N/A | 225,550 | - | - | - | - | - | - | 225,550 | - |
| North Clackamas River Trail | N/A | 50,000 | - | - | - | 23,995 | - | - | - | 26,005 |
| Robert Kronberg Nature Park Phase 2 Development | N/A | 30,000 | 30,000 | - | - | - | - | - | - | - |
| Jennings Lodge Elementary | N/A | 100,000 | - | - | 24,700 | - | - | 75,300 | - | - |
| Boardman Wetland Natural Area | N-11 | 495,000 | - | - | 100,000 | - | - | - | - | 395,000 |
| Happy Valley New Neighborhood Park 1 | HV-1 | 2,000,000 | - | - | - | - | 2,000,000 | - | - | - |
| Happy Valley New Neighborhood Park 2 | HV-2 | 2,000,000 | - | - | - | - | 2,000,000 | - | - | - |
| Total Resources | | \$ 5,670,550 | \$ 80,610 | \$ 490,874 | \$ 180,579 | \$ 68,203 | \$ 4,051,790 | \$ 92,334 | \$ 285,155 | \$ 421,005 |

*Concord Master Plan is being funded from Disposition proceeds earned from the sale of Hood View Park.

North Clackamas Parks & Recreation District
Capital Budget Detail
Fund 480
FY 19-20

| Capital Project by Requirement Category | | | | | | | | | |
|---|------------------------|-----------------------|-------------------|-------------------|-------------------|---------------------|-------------|--|--|
| Capital Improvement Projects | Project Identification | FY 19-20 Project Cost | Planning | Design | Construction | Land | Building | | |
| 2019 MP/CIP | N/A | \$ 180,000 | \$ 180,000 | \$ - | \$ - | \$ - | \$ - | | |
| 2019 NCPRD Trails Master Plan | N/A | 150,000 | 150,000 | - | - | - | - | | |
| SDC Methodology | N/A | 30,000 | 30,000 | - | - | - | - | | |
| Milwaukie Bay (Riverfront) Park - Final Design | SU-8 | 350,000 | - | 350,000 | - | - | - | | |
| Scott Park Master Plan | Scott Park/Ledding | 60,000 | 60,000 | - | - | - | - | | |
| Concord Elementary Master Plan* | N/A | 225,550 | 145,550 | - | 80,000 | - | - | | |
| North Clackamas River Trail | N/A | 50,000 | 50,000 | - | - | - | - | | |
| Robert Kronberg Nature Park Phase 2 Development | N/A | 30,000 | - | 5,000 | 25,000 | - | - | | |
| Jennings Lodge Elementary | N/A | 100,000 | 100,000 | - | - | - | - | | |
| Boardman Wetland Natural Area | N-11 | 495,000 | 35,000 | - | 460,000 | - | - | | |
| Happy Valley New Neighborhood Park 1 | HV-1 | 2,000,000 | - | - | - | 2,000,000 | - | | |
| Happy Valley New Neighborhood Park 2 | HV-2 | 2,000,000 | - | - | - | 2,000,000 | - | | |
| Total Requirements | | \$ 5,670,550 | \$ 750,550 | \$ 355,000 | \$ 565,000 | \$ 4,000,000 | \$ - | | |



*Concord Master Plan is being funded from Disposition proceeds earned from the sale of Hood View Park.

NORTH CLACKAMAS PARKS & RECREATION DISTRICT
Fiscal Year 2019-2020
CAPITAL IMPROVEMENT PROJECT FORM

| PROGRAM SUMMARY | |
|-----------------------|--|
| Project Title: | Master Plan and Capital Improvement Plan |
| SDC Funding Resource: | District-wide |
| Acreage: | N/A |
| Project Manager: | Kathryn Krygier |
| NCPRD Project No.: | 82140 |
| Scheduled Completion: | 2020 |

DESCRIPTION AND LOCATION

Updated District Master Plan & Capital Improvement Plan

Revised Draft
Master Plan 2015

| PURPOSE AND JUSTIFICATION |
|---|
| The goal of this project is to determine goals and objectives of District residents and provide a roadmap for the future. The work includes completion of both a Master Plan and Capital Improvement Plan (CIP). These documents will focus on current financial circumstances of the District and will align goals, projects and recommendations with financial projections, taking into account new SDC rates currently being developed. The project will also create a prioritized CIP projects list. The budget for this project includes a statistically valid survey, public outreach and publication costs. Work to be completed by NCPRD staff and consultants. |

| IMPACT ON OPERATING BUDGET |
|--|
| This project further identifies funding and priorities for capital projects for the District over the next fifteen years. This will impact the Capital Assets Replacement/Repair Fund and Capital Projects Fund. |

| NON-FINANCIAL IMPACT |
|--|
| Project provides for planning for future capital projects. |

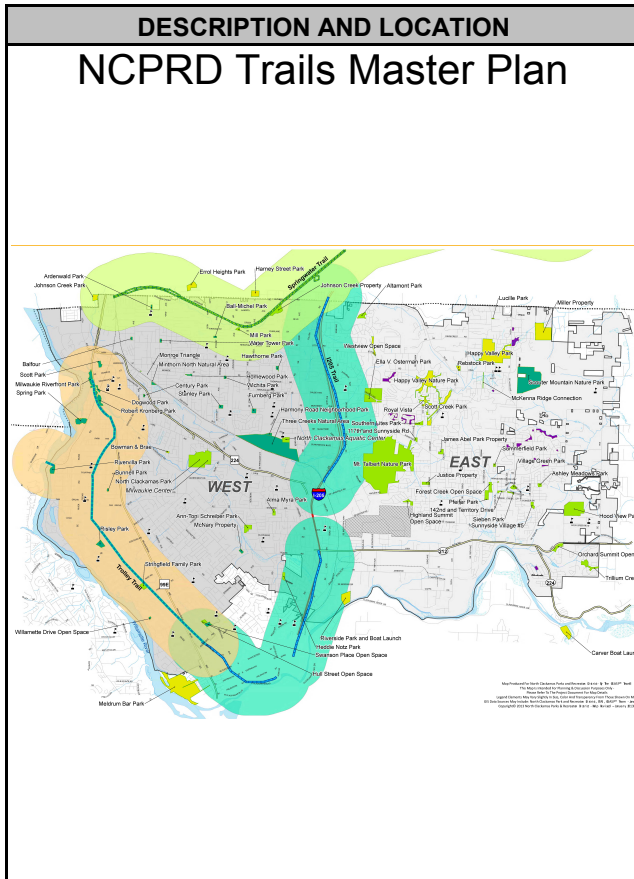
| FY 19-20 PROJECT COSTS | |
|------------------------|-------------------|
| Planning | \$ 180,000 |
| Design | - |
| Construction | - |
| Park Improvements | - |
| Building Improvements | - |
| Land | - |
| Land Improvements | - |
| Building | - |
| Total | \$ 180,000 |

| Fiscal Year | Zone 1 Milwaukie | SDCs Zone 1 UGMA | SDCs Zone 2 | SDCs Zone 3 UGMA | Zone 3 Happy Valley | Total |
|--------------|---------------------|---------------------|------------------|---------------------|------------------------|-------------------|
| 19-20 | \$ 3,823 | \$ 100,239 | \$ 27,939 | \$ 22,104 | \$ 25,895 | \$ 180,000 |
| Total | \$ 3,823 | \$ 100,239 | \$ 27,939 | \$ 22,104 | \$ 25,895 | \$ 180,000 |

Note: 100% SDC eligible, split is based on prior year SDC Revenue.

NORTH CLACKAMAS PARKS & RECREATION DISTRICT
Fiscal Year 2019-2020
CAPITAL IMPROVEMENT PROJECT FORM

| PROGRAM SUMMARY | |
|-----------------------|--------------------------|
| Project Title: | NCPRD Trails Master Plan |
| SDC Funding Resource: | District-wide |
| Acreage: | N/A |
| Project Manager: | Tonia Williamson |
| NCPRD Project No.: | |
| Scheduled Completion: | 2020 |



| PURPOSE AND JUSTIFICATION |
|---|
| The NCPRD 2004 District Master Plan identifies trails as a significant recreational asset that NCPRD should be developing and managing for our citizens. The Oregon Statewide Comprehensive Outdoor Recreation Plan and Statewide Trails Plan show that developing and maintaining trails is one of the highest needs in the state and within our region. NCPRD proposes to develop a District-wide Trail Master Plan that would explain the need for trails within the District and prioritize trail planning and development. This plan would incorporate current trails and it would identify gaps or updates needed in the system. The planning process would review local and regional trail plans and propose updates. This plan will review trail funding sources and make recommendations for project implementation. |

| IMPACT ON OPERATING BUDGET |
|--|
| This project identifies priorities and funding for trail project throughout the District for the next ten years. |

| NON-FINANCIAL IMPACT |
|---|
| Project provides guidelines for trail planning and development throughout the district. |

| FY 19-20 PROJECT COSTS | |
|------------------------|-------------------|
| Planning | \$ 150,000 |
| Design | - |
| Construction | - |
| Park Improvements | - |
| Building Improvements | - |
| Land | - |
| Land Improvements | - |
| Building | - |
| Total | \$ 150,000 |

| Fiscal Year | SDCs Zone 1 Milwaukie | SDCs Zone 1 UGMA | SDCs Zone 2 | SDCs Zone 3 UGMA | SDCs Zone 3 Happy Valley | Total |
|--------------|--------------------------|---------------------|------------------|---------------------|-----------------------------|-------------------|
| 19-20 | \$ 3,185 | \$ 83,533 | \$ 23,283 | \$ 18,420 | \$ 21,579 | \$ 150,000 |
| Total | \$ 3,185 | \$ 83,533 | \$ 23,283 | \$ 18,420 | \$ 21,579 | \$ 150,000 |

Note: 100% SDC eligible, split is based on prior year SDC Revenue.

NORTH CLACKAMAS PARKS & RECREATION DISTRICT
Fiscal Year 2019-2020
CAPITAL IMPROVEMENT PROJECT FORM

PROGRAM SUMMARY

Project Title: System Development Charges
Methodology Update Project

SDC Funding Resource: District-wide

Acreage: N/A

Project Manager: Kathryn Krygier

NCPRD Project No.: 82140

Scheduled Completion: 2020

DESCRIPTION AND LOCATION

Completion of an updated Parks and Recreation System Development Charges Methodology Report.



PARKS AND RECREATION
SYSTEM DEVELOPMENT CHARGES
UPDATE METHODOLOGY REPORT

revised as of
September 28, 2007

PURPOSE AND JUSTIFICATION

The work has several components, including calculation of new SDC rates, create a draft Capital Improvement Plan (CIP) project list and determine projects' SDC eligibility. The goal of this project is to align a District Master Plan, Capital Improvement Plan, and Park SDC Ordinance and Rates with the current financial capacity of the District, providing residents and the Board with clear expectations of the District capacity and capabilities at the funding levels that will exist over the short-term. NCPRD last updated the SDC Methodology in 2007. The project began in 2017 and will be complete in 2020.

IMPACT ON OPERATING BUDGET

This project further identifies funding and priorities for capital projects for the District for the next ten years. This will impact the Capital Assets Replacement/Repair Fund and Capital Projects Fund.

NON-FINANCIAL IMPACT

Project provides for financial planning for future capital projects.

FY 19-20 PROJECT COSTS

| | |
|-----------------------|------------------|
| Planning | \$ 30,000 |
| Design | - |
| Construction | - |
| Park Improvements | - |
| Building Improvements | - |
| Land | - |
| Land Improvements | - |
| Building | - |
| Total | \$ 30,000 |

| Fiscal Year | SDCs Zone 1 Milwaukie | SDCs Zone 1 UGMA | SDCs Zone 2 | SDCs Zone 3 UGMA | SDCs Zone 3 Happy Valley | Total |
|--------------|--------------------------|---------------------|-----------------|---------------------|-----------------------------|------------------|
| 19-20 | \$ 636 | \$ 16,707 | \$ 4,657 | \$ 3,684 | \$ 4,316 | \$ 30,000 |
| Total | \$ 636 | \$ 16,707 | \$ 4,657 | \$ 3,684 | \$ 4,316 | \$ 30,000 |

Note: 100% SDC eligible, split is based on prior year SDC Revenue.

NORTH CLACKAMAS PARKS & RECREATION DISTRICT
Fiscal Year 2019-2020
CAPITAL IMPROVEMENT PROJECT FORM

| PROGRAM SUMMARY | |
|-----------------------|--|
| Project Title: | Milwaukie Bay Park Final Design |
| Project Address: | 11211 SE McLoughlin Boulevard Milwaukie |
| SDC Funding Resource: | Zone 1 |
| Map Location: | SU-8 |
| Acreage: | 7.59 acres |
| Project Manager: | Heather Koch |
| NCPRD Project No. : | 82383 |
| Scheduled Completion: | 2020 (Construction docs only) |

| PURPOSE AND JUSTIFICATION |
|--|
| This project will complete design and construction documents for Phase 3 of Milwaukie Bay Park development. Phase 1, Klein Point Overlook was completed November 2012. Phase 2, including a restroom, trails, parking and boat launch, was completed in May 2015. The final phase of the project will include a play area for children, event space, interactive fountain, pathways for pedestrians and complete the Trolley Trail. Full funding for construction has not been identified. |

| DESCRIPTION AND LOCATION |
|--|
| Partnership with the City of Milwaukie to complete final design for Milwaukie Bay Park located in downtown Milwaukie adjacent to the Willamette River. |



| IMPACT ON OPERATING BUDGET |
|--|
| This phase of the project is for design - no impact on operating budget. |

| NON-FINANCIAL IMPACT |
|--|
| Project will provide a community park including an interactive fountain, event space, lawns, play areas and overlooks in downtown Milwaukie. |

| FY 19-20 PROJECT COSTS | |
|------------------------|-------------------|
| Planning | - |
| Design | \$ 350,000 |
| Construction | - |
| Park Improvements | - |
| Building Improvements | - |
| Land | - |
| Land Improvements | - |
| Building | - |
| Total | \$ 350,000 |

| Fiscal Year | SDCs Zone 1 UGMA | City of Milwaukie | Grants | Total |
|--------------|---------------------|-------------------|-------------|-------------------|
| 19-20 | \$ 290,395 | \$ 59,605 | \$ - | \$ 350,000 |
| Total | \$ 290,395 | \$ 59,605 | \$ - | \$ 350,000 |

Note: Project is 82.97% SDC eligible based on 2007 SDC CIP Methodology.

NORTH CLACKAMAS PARKS & RECREATION DISTRICT
Fiscal Year 2019-2020
CAPITAL IMPROVEMENT PROJECT FORM

PROGRAM SUMMARY

Project Title: Scott Park Master Plan
 Project Address: 10660 SE 21st Ave
 Milwaukie
 SDC Funding Resource: Zone 1
 Map Location: Scott Park/Ledding Library
 Acreage: 2.6 acres
 Project Manager: Kathryn Krygier
 NCPRD Project No.: 82336
 Scheduled Completion: 2020 (Master Plan only)

PURPOSE AND JUSTIFICATION

This project, in partnership with the City of Milwaukie, will update the Scott Park Master Plan to coordinate with the new Ledding Library. The Library is directly adjacent to Scott Park. The library is under construction with anticipated completion in 2020.

DESCRIPTION AND LOCATION

Update the 1991 Scott Park Master Plan to coordinate with the new Ledding Library design.



IMPACT ON OPERATING BUDGET

Immediate impact on General Fund is \$17,034. No future impact is anticipated.

NON-FINANCIAL IMPACT

This project provides planning for Scott Park following the redevelopment of the neighboring Ledding Library.

FY 19-20 PROJECT COSTS

| | |
|-----------------------|------------------|
| Planning | \$ 60,000 |
| Design | - |
| Construction | - |
| Park Improvements | - |
| Building Improvements | - |
| Land | - |
| Land Improvements | - |
| Building | - |
| Total | \$ 60,000 |

| Fiscal Year | SDCs | | Total |
|--------------|------------------|------------------|------------------|
| | Zone 1 Milwaukie | General Fund | |
| 19-20 | \$ 42,966 | \$ 17,034 | \$ 60,000 |
| Total | \$ 42,966 | \$ 17,034 | \$ 60,000 |

Note: Project is 71.61% eligible to use SDCs per the 2007 approved SDC CIP.

NORTH CLACKAMAS PARKS & RECREATION DISTRICT
Fiscal Year 2019-2020
CAPITAL IMPROVEMENT PROJECT FORM

| PROGRAM SUMMARY | |
|-----------------------|-----------------------------------|
| Project Title: | Concord Property Master Plan |
| Project Address: | 3811 SE Concord Road Oak Grove |
| SDC Funding Resource: | Zone 2 (if added to CIP list) |
| Map location: | N/A |
| Acreage: | 6 acres |
| Project Manager: | Kathryn Krygier |
| NCPRD Project No.: | 82422 |
| Scheduled Completion: | 2020 (Master Plan only) |

| DESCRIPTION AND LOCATION |
|--|
| Partnership with Oak Lodge Library to determine uses for the Concord Property. |



| PURPOSE AND JUSTIFICATION |
|--|
| NCPRD purchased the vacant Concord Elementary School property in the Oak Grove/Jennings Lodge area in early 2018. The acquisition of the Concord Property is a high priority because of its potential uses as a park, community center and library. There is a high level of community interest in preservation of the building. NCPRD and the Oak Lodge Library will engage the community in a joint planning process to complete a master plan for the property to determine a roadmap of how to redevelop the property. |

| IMPACT ON OPERATING BUDGET |
|----------------------------|
| No impact at this time. |

| NON-FINANCIAL IMPACT |
|---|
| Project provides essential planning to determine uses and partnerships for NCPRD-owned property in an underserved area of the District. |

| FY 19-20 PROJECT COSTS | |
|------------------------|-------------------|
| Planning | \$ 145,550 |
| Design | - |
| Construction | \$ 80,000 |
| Park Improvements | - |
| Building Improvements | - |
| Land | - |
| Land Improvements | - |
| Building | - |
| Total | \$ 225,550 |

| Fiscal Year | Disposition Proceeds | Grants | Total |
|--------------|----------------------|-------------|-------------------|
| 19-20 | \$ 225,550 | \$ - | \$ 225,550 |
| Total | \$ 225,550 | \$ - | \$ 225,550 |

Note: Disposition Proceeds are from the sale of Hood View Park. A community center is included in the draft 2018 SDC CIP at this location.

NORTH CLACKAMAS PARKS & RECREATION DISTRICT
Fiscal Year 2019-2020
CAPITAL IMPROVEMENT PROJECT FORM

| PROGRAM SUMMARY | |
|-----------------------|---|
| Project Title: | Jennings Lodge Elementary School Improvements |
| Project Address: | 18521 SE River Road Jennings Lodge |
| SDC Funding Resource: | Zone 2 |
| Map Location: | N/A |
| Project Manager: | Kathryn Krygier |
| NCPRD Project No.: | |
| Scheduled Completion: | 2020 |

| PURPOSE AND JUSTIFICATION |
|---|
| This project, in partnership with the Oregon City School District (OCSD) will seek to improve underutilized open space in the Jennings Lodge area. The additional parkland will be used by OCSD during regular school hours and for other school-related activities as needed. During non-school hours, the open space will be used as a neighborhood park for the surrounding community. |

| DESCRIPTION AND LOCATION |
|--|
| Partner with the Oregon City School District to cooperatively develop a neighborhood park and associated park amenities. |
|  |

| IMPACT ON OPERATING BUDGET |
|----------------------------|
| No impact at this time. |

| NON-FINANCIAL IMPACT |
|--|
| Project will provide a master plan which will provide a guide for NCPRD and OCSD to implement a neighborhood park. |

| FY 19-20 PROJECT COSTS | |
|------------------------|-------------------|
| Planning | \$ 100,000 |
| Design | - |
| Construction | - |
| Park Improvements | - |
| Building Improvements | - |
| Land | - |
| Land Improvements | - |
| Building | - |
| Total | \$ 100,000 |

| Fiscal Year | SDCs Zone 2 | General Fund | Total |
|--------------|------------------|------------------|-------------------|
| 19-20 | \$ 24,700 | \$ 75,300 | \$ 100,000 |
| Total | \$ 24,700 | \$ 75,300 | \$ 100,000 |

Note: A new neighborhood park in Jennings Lodge is in the draft 2018 SDC CIP. Not currently SDC eligible. Neighborhood Parks in Zone 2 are 24.74% SDC eligible in the adopted 2007 SDC CIP.

NORTH CLACKAMAS PARKS & RECREATION DISTRICT
Fiscal Year 2019-2020
CAPITAL IMPROVEMENT PROJECT FORM

PROGRAM SUMMARY

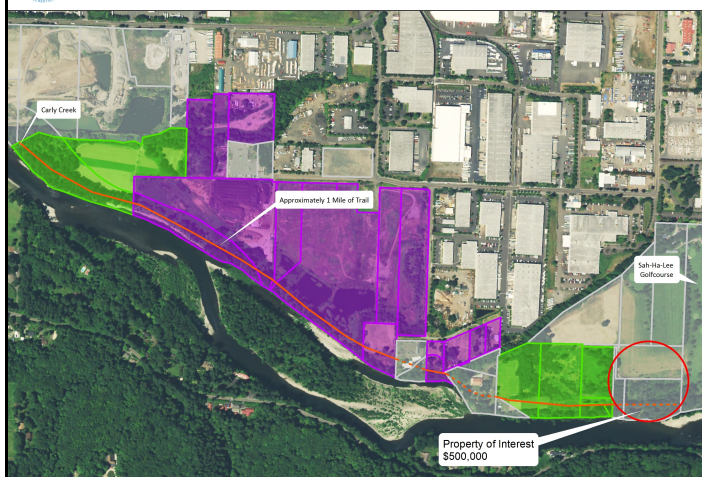
Project Title: North Clackamas River Trail
 Project Address: Clackamas (unincorporated)
 Along Clackamas River
 SDC Funding Resource: Zone 3 UGMA
 Map Location: L/NR-20
 Acreage: 4.7 linear miles
 Project Manager: Tonia Williamson
 NCPRD Project No.: 82175
 Scheduled Completion: 2019

DESCRIPTION AND LOCATION

Planning toward a 4.7-mile proposed regional trail along the northern bank of the Clackamas River.



Clackamas River Trail: Proposed and Conceptual Trail



PURPOSE AND JUSTIFICATION

The NCPRD 2004 Master Plan identifies "working with regional partners to provide a continuous public greenway along the Clackamas River" as a top trail and natural area recommendation. NCPRD has developed partnerships with publicly-owned properties along the river, including Water Environment Services, the Clackamas County Development Agency, Oregon Department of Fish and Wildlife and others, with the goal of improving river access, habitat, environmental education, and planning for a trail along the Clackamas River. This work will seek to result in a feasibility analysis and concept plan that addresses needed acquisition, development and management recommendations for the North Clackamas River Trail.

IMPACT ON OPERATING BUDGET

No impact at this time.

NON-FINANCIAL IMPACT

Project provides a feasibility analysis for the development of a future river trail and natural area along the Clackamas River.

FY 19-20 PROJECT COSTS

| | |
|-----------------------|------------------|
| Planning | \$ 50,000 |
| Design | - |
| Construction | - |
| Park Improvements | - |
| Building Improvements | - |
| Land | - |
| Land Improvements | - |
| Building | - |
| Total | \$ 50,000 |

| Fiscal Year | SDCs Zone 3 UGMA | Grant | Total |
|--------------------|-----------------------------|------------------|------------------|
| 19-20 | \$ 23,995 | \$ 26,005 | \$ 50,000 |
| Total | \$ 23,995 | \$ 26,005 | \$ 50,000 |

Note: Clackamas River Trail is in the draft 2018 SDC CIP. Not currently SDC eligible.

NORTH CLACKAMAS PARKS & RECREATION DISTRICT
Fiscal Year 2019-2020
CAPITAL IMPROVEMENT PROJECT FORM

| PROGRAM SUMMARY | |
|-----------------------|--|
| Project Title: | Robert Kronberg Phase 2 |
| Project Address: | 11910 SE McLoughlin Blvd. Milwaukie |
| SDC Funding Resource: | Zone 1 |
| Map Location: | N/A |
| Acreage: | 4.5 |
| Project Manager: | Tonia Williamson |
| NCPRD Project No.: | 82020 |
| Scheduled Completion: | 2019 |



| PURPOSE AND JUSTIFICATION |
|--|
| This project, in partnership with the City of Milwaukie, will help complete implementation of the master plan of the Robert Kronberg Nature Park, approved by the City and NCPRD in 2015. The nature park is a 4.5-acre site located adjacent to Kellogg Lake and McLoughlin Boulevard, just south of downtown Milwaukie. TriMet completed a pedestrian bridge spanning the lake and connecting the site to downtown in 2015. The park master plan includes a multi-use pathway, maintenance access, soft-surface pathways, experiential nodes, as well as habitat preservation and restoration. |

| IMPACT ON OPERATING BUDGET |
|--|
| Estimated annual maintenance cost after completion of phase one elements: \$6,000 per year; Increases after completion of phase two elements: \$15,000 per year. |

| NON-FINANCIAL IMPACT |
|---|
| Project provides other small elements in addition to the multi-use trail (Phase 1) near downtown Milwaukie. |

| FY 19-20 PROJECT COSTS | |
|------------------------|------------------|
| Planning | - |
| Design | \$ 5,000 |
| Construction | \$ 25,000 |
| Park Improvements | - |
| Building Improvements | - |
| Land | - |
| Land Improvements | - |
| Building | - |
| Total | \$ 30,000 |

| Fiscal Year | SDCs Zone 1 | Other | Total |
|--------------|------------------|-------------|------------------|
| 19-20 | \$ 30,000 | \$ - | \$ 30,000 |
| Total | \$ 30,000 | \$ - | \$ 30,000 |

Note: Project is 71.61% SDC eligible based on 2007 SDC CIP Methodology.

NORTH CLACKAMAS PARKS & RECREATION DISTRICT
Fiscal Year 2019-2020
CAPITAL IMPROVEMENT PROJECT FORM

PROGRAM SUMMARY

Project Title: Boardman Wetland Natural Area
 Project Address: 17900 SE Addie St
 Jennings Lodge
 SDC Funding Resource Zone 2
 Map Location: N-11
 Acreage: 5.7 acres
 Project Manager: Tonia Williamson
 NCPRD Project No.: 82345
 Scheduled Completion: 2019

DESCRIPTION AND LOCATION

Partnership with Oak Lodge Water Services District (OLWSD) to complete design and construction of the Natural Area between SE Boardman Avenue and SE Jennings Avenue.



PURPOSE AND JUSTIFICATION

The Boardman Wetland Natural Area was acquired by the Oak Lodge Water Services District (OLWSD) to complete an underground sewer project. NCPRD joined as a partner on the project, which includes wetlands, boardwalks, nature play area, educational area and new parking area. NCPRD applied for an Oregon Parks and Recreation Department grant to fund the development of the nature play area. Once the OLWSD sewer project is complete, the District will own and manage this entire site.

IMPACT ON OPERATING BUDGET

Estimated annual maintenance cost after completion is approximately \$7,500 for the nature play area. The District will develop an IGA with OLWSD that will detail any additional services that they request help with for the rest of the natural area.

NON-FINANCIAL IMPACT

Project provides a Natural Area with a nature play area, boardwalks and educational area.

FY 19-20 PROJECT COSTS

| | | |
|-----------------------|-----------|----------------|
| Planning | \$ | 35,000 |
| Design | | - |
| Construction | \$ | 460,000 |
| Park Improvements | | - |
| Building Improvements | | - |
| Land | | - |
| Land Improvements | | - |
| Building | | - |
| Total | \$ | 495,000 |

| Fiscal Year | SDCs Zone 2 | Grant | Total |
|--------------|-------------------|-------------------|-------------------|
| 19-20 | \$ 100,000 | \$ 395,000 | \$ 495,000 |
| Total | \$ 100,000 | \$ 395,000 | \$ 495,000 |

Note: Project is 38.66% SDC eligible for acquisition; 24.74% SDC eligible for development. (2007 SDC CIP Methodology).

NORTH CLACKAMAS PARKS & RECREATION DISTRICT
Fiscal Year 2019-2020
CAPITAL IMPROVEMENT PROJECT FORM

PROGRAM SUMMARY

Project Title: New Neighborhood Park
 Project Address: TBD
 SDC Funding Resource: Zone 3
 Map Location: HV-1
 Project Manager: Kathryn Krygier
 NCPRD Project No.:
 Scheduled Completion: 2020 (Acquisition only)

DESCRIPTION AND LOCATION

Begin planning for acquisition, design, and/or development for a neighborhood park in the Happy Valley planning area.



PURPOSE AND JUSTIFICATION

The 2007 NCPRD SDC Methodology Capital Improvement Plan identifies acquisition of land and development of a new neighborhood in the Happy Valley planning area. NCPRD has accumulated SDCs within Zone 3 that could be used to acquire and/or develop additional parkland. This project would include planning and possible acquisition of land for one neighborhood park.

IMPACT ON OPERATING BUDGET

No impact until land is acquired.

NON-FINANCIAL IMPACT

Project provides for planning and acquisition of a neighborhood park in a part of the District which is growing rapidly.

FY 19-20 PROJECT COSTS

| | |
|-----------------------|--------------------|
| Planning | - |
| Design | - |
| Construction | - |
| Park Improvements | - |
| Building Improvements | - |
| Land | \$2,000,000 |
| Land Improvements | - |
| Building | - |
| Total | \$2,000,000 |

| Fiscal Year | SDCs Zone 3 Happy Valley | Other | Total |
|--------------------|-------------------------------------|--------------|--------------------|
| 19-20 | \$ 2,000,000 | \$ - | \$2,000,000 |
| Total | \$ 2,000,000 | \$ - | \$2,000,000 |

Note: Neighborhood Parks in Zone 3 are 100% SDC eligible in the adopted 2007 SDC CIP.

NORTH CLACKAMAS PARKS & RECREATION DISTRICT
Fiscal Year 2019-2020
CAPITAL IMPROVEMENT PROJECT FORM

| PROGRAM SUMMARY | |
|-----------------------|-------------------------|
| Project Title: | New Neighborhood Park |
| Project Address: | TBD |
| SDC Funding Resource: | Zone 3 |
| Map Location: | HV-2 |
| Project Manager: | Kathryn Krygier |
| NCPRD Project No.: | |
| Scheduled Completion: | 2020 (Acquisition only) |

DESCRIPTION AND LOCATION
 Begin planning for acquisition, design, and/or development for a neighborhood park in the Happy Valley planning area.



PURPOSE AND JUSTIFICATION
 The 2007 NCPRD SDC Methodology Capital Improvement Plan identifies acquisition of land and development of a new neighborhood in the Happy Valley planning area. NCPRD has accumulated SDCs within Zone 3 that could be used to acquire and/or develop additional parkland. This project would include planning and possible acquisition of land for one neighborhood park.

IMPACT ON OPERATING BUDGET
 No impact until land is acquired.

NON-FINANCIAL IMPACT
 Project provides for planning and acquisition of a neighborhood park in a part of the District which is growing rapidly.

| FY 19-20 PROJECT COSTS | |
|------------------------|--------------------|
| Planning | - |
| Design | - |
| Construction | - |
| Park Improvements | - |
| Building Improvements | - |
| Land | \$2,000,000 |
| Land Improvements | - |
| Building | - |
| Total | \$2,000,000 |

| Fiscal Year | SDCs Zone 3 Happy Valley | Other | Total |
|--------------|-----------------------------|-------------|--------------------|
| 19-20 | \$ 2,000,000 | \$ - | \$2,000,000 |
| Total | \$ 2,000,000 | \$ - | \$2,000,000 |

Note: Neighborhood Parks in Zone 3 are 100% SDC eligible in the adopted 2007 SDC CIP.



Capital Asset Repair and Replacement Fund
481-5440

Program Statement:

The purpose of the Capital Asset Repair and Replacement program is to ensure the District assets are repaired and replaced in a systematic and cost-effective manner. The performance and continued use of these capital assets is essential to the health, safety, and quality of life for the citizens of North Clackamas Parks and Recreation District and surrounding communities. The District inventories all assets and annually sets aside dollars in a repair and replacement reserve with the goal of fully funding the repair or replacement of the asset in the year scheduled.

Fiscal Year 19-20 Objectives:

To implement Capital Repair and Replacement projects at the Aquatic Park; including interior painting, replacement of all original lockers, renovation of the parking lot and entry drive asphalt, repair and re-color all three waterslides, and replace the fire alarm panel.

To locate, design and eventually develop a District-owned Maintenance Facility.

| Budget Summary | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|------------------------|--------------------|--------------------|---------------------|----------------------|----------------------|---------------------|
| Materials and Services | \$ 96 | \$ 270 | \$ 50,000 | \$ 250,000 | \$ - | \$ - |
| Capital Outlay | 197,738 | 422,710 | 4,549,155 | 4,120,240 | - | - |
| Special Payments | - | - | 5,000 | 5,000 | - | - |
| Interfund Transfer | 135,000 | - | 5,000 | 750,000 | - | - |
| Contingency | - | - | - | - | - | - |
| Total Budget | <u>\$ 332,834</u> | <u>\$ 422,980</u> | <u>\$ 4,609,155</u> | <u>\$ 5,125,240</u> | <u>\$ -</u> | <u>\$ -</u> |

Major Revenue Source(s)

The major revenue source for the Capital Asset Repair and Replacement fund is a transfer from the NCPRD General Fund.

Capital Asset Repair and Replacement Fund 481-5440

Capital Asset Repair and Replacement Fund Resources

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------|----------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|------------------|
| Cost Center 481-5440 | | | | | | | |
| 302001 | Beginning Fund Balance | \$ 2,720,531 | \$ 3,618,905 | \$ 4,089,155 | \$ 4,155,240 | \$ - | \$ - |
| 333001 | Local & Other Gov Grants | - | - | 25,000 | 25,000 | - | - |
| 360001 | Misc. Revenue | - | 35,088 | - | - | - | - |
| 361000 | Interest Earned | 31,208 | 62,477 | 45,000 | 45,000 | - | - |
| 390113 | I/F Transfer From Fund 113 | 1,200,000 | 900,000 | 450,000 | 900,000 | - | - |
| Total Resources | | \$ 3,951,739 | \$ 4,616,470 | \$ 4,609,155 | \$ 5,125,240 | \$ - | \$ - |

Capital Asset Repair and Replacement Fund Requirements

| Object Code | Item | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Proposed FY 19-20 | Approved FY 19-20 | Adopted FY 19-20 |
|-----------------------------|----------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|------------------|
| Cost Center 481-5440 | | | | | | | |
| 425100 | Small Tools & Minor Equip. | \$ 96 | \$ 270 | \$ 25,000 | \$ 25,000 | \$ - | \$ - |
| 431000 | Professional Services | - | - | 25,000 | 225,000 | - | - |
| 465002 | Payments to Local Gov'ts | - | - | 5,000 | 5,000 | - | - |
| 470382 | I/F Transfer To Fund 382 | - | - | 5,000 | 750,000 | - | - |
| 470480 | I/F Transfer To Fund 480 | 135,000 | - | - | - | - | - |
| 481200 | Construction | - | - | 4,230,905 | 3,143,940 | - | - |
| 482300 | Building Improvements | 33,862 | 202,872 | 29,750 | 951,300 | - | - |
| 485150 | Land Improvements | 84,346 | 107,116 | 40,000 | 25,000 | - | - |
| 485300 | Equipment | 15,490 | - | 178,500 | - | - | - |
| 485320 | Computer Software | - | 30,000 | 30,000 | - | - | - |
| 485400 | Operating Equipment | 10,215 | - | 40,000 | - | - | - |
| 485505 | Vehicles | 53,825 | 82,722 | - | - | - | - |
| Total Requirements | | \$ 332,834 | \$ 422,980 | \$ 4,609,155 | \$ 5,125,240 | \$ - | \$ - |
| Total Resources | | \$ 3,951,739 | \$ 4,616,470 | \$ 4,609,155 | \$ 5,125,240 | \$ - | \$ - |

**North Clackamas Parks and Recreation District
Capital Asset Repair and Replacement Fund
481-5440**

Org: 5440

Program: Capital Asset Repair and Replacement

Expenditure Detail

Materials and Services

| | | |
|-----------------------------------|----|--------|
| Small tools & minor equipment | \$ | 25,000 |
| Total Budget Request for Activity | \$ | 25,000 |

Capital Outlay

Administration:

| | | |
|--|----|---------|
| District Office Renovations | \$ | 500,000 |
| Professional services to develop a site plan and design for Clackamas Property | | 225,000 |

Parks Maintenance/Natural Resources:

| | | |
|---|--|--------|
| Multiuse trail section of trail to be repaired and rehabilitated in partnership with Water Environment Services (WES)* - Oak Bluff/Costco/I-205 Trail | | 25,000 |
| Delineation and enhancement of boundary - Orchard Summit Property | | 8,500 |
| 14 Playgrounds- Safety Engineered Fiber Fall Protection | | 37,000 |
| Trail connection repair - North Clackamas Park westside | | 9,500 |

Aquatic Park:

| | | |
|--------------------------------------|--|---------|
| Repaving and restripe of parking lot | | 210,000 |
| Locker Replacement | | 100,000 |
| Interior painting | | 7,000 |
| Interior painting - natatorium | | 32,000 |
| Waterslide repair and recolor | | 59,300 |
| Fire Alarm panel replacement | | 35,000 |

Milwaukie Center:

| | | |
|-----------------------------------|----|-----------|
| Front Automated Entry System | | 8,000 |
| Total Budget Request for Activity | \$ | 1,256,300 |

| | | |
|--------------------------------------|----|-----------|
| Grand Total of Requests for Activity | \$ | 1,281,300 |
|--------------------------------------|----|-----------|

| | | |
|---|----|-----------|
| Undesignated Fixed Asset/Capital Replacements | \$ | 3,088,940 |
|---|----|-----------|

| | | |
|-------------------------------|--|-------|
| Payments to Other Governments | | 5,000 |
|-------------------------------|--|-------|

| | | |
|--------------------|--|---------|
| Interfund Transfer | | 750,000 |
|--------------------|--|---------|

| | | |
|---------------------------------------|----|-----------|
| Grand Total Appropriated for Activity | \$ | 5,125,240 |
|---------------------------------------|----|-----------|

Milwaukie Center Capital Reserve

| <u>Fiscal Year</u> | <u>Actuals</u> | <u>Description</u> |
|--------------------|----------------|---|
| 2014/2015 | \$ 200,000 | Transfer In |
| 2014/2015 | (6,511) | 2015 Ford E-450 Bus |
| 2015/2016 | (6,758) | 2015 Elkhart Bus |
| 2015/2016 | (51,254) | Milwaukie Center building remodel |
| 2015/2016 | (24,300) | Milwaukie Center new HVAC units |
| 2015/2016 | (14,650) | Milwaukie Center storage unit |
| 2015/2016 | (7,399) | Milwaukie Center lobby furniture |
| 2016/2017 | (15,489) | Milwaukie Center outdoor fitness equipment |
| 2016/2017 | (25,486) | Milwaukie Center floor improvements |
| 2017/2018 | (15,935) | Milwaukie Center asphalt repair and maintenance |
| 2017/2018 | (3,500) | Milwaukie Center generator purchase |
| 2017/2018 | (11,382) | Milwaukie Center supplies for bathroom remodel |
| 2018/2019 | (4,018) | Milwaukie Center awning |
| 2018/2019 | (13,318) | Milwaukie Center kitchen upgrade* |
| | \$ - | |

*Total project cost was \$25,574, but only \$13,318 was remaining in the Milwaukie Center Reserve. The remaining amount was covered by Fund 481.



Appendix A
North Clackamas Parks and Recreation District
Summary of Staffing by Program
FY 19-20

| Fund | Actual | Actual | Budget | Proposed | Approved | Adopted |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Program | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | FY 19-20 | FY 19-20 |
| General Fund | | | | | | |
| Administration | | | | | | |
| Full-Time * | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Temporary & Part-Time ** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Park Maintenance | | | | | | |
| Full-Time * | 8.12 | 8.88 | 9.15 | 9.15 | 0.00 | 0.00 |
| Temporary & Part-Time ** | 3.62 | 5.00 | 3.62 | 3.62 | 0.00 | 0.00 |
| Recreation | | | | | | |
| Full-Time * | 2.28 | 2.96 | 2.26 | 2.29 | 0.00 | 0.00 |
| Temporary & Part-Time ** | 1.58 | 1.75 | 1.88 | 1.89 | 0.00 | 0.00 |
| Sports | | | | | | |
| Full-Time * | 4.03 | 4.05 | 4.16 | 4.16 | 0.00 | 0.00 |
| Temporary & Part-Time ** | 10.56 | 10.54 | 10.93 | 11.02 | 0.00 | 0.00 |
| Milwaukie Center | | | | | | |
| Full-Time * | 4.57 | 3.90 | 3.92 | 3.92 | 0.00 | 0.00 |
| Temporary & Part-Time ** | 2.32 | 2.84 | 2.45 | 2.71 | 0.00 | 0.00 |
| Aquatic Park | | | | | | |
| Full-Time * | 5.57 | 5.63 | 5.82 | 5.88 | 0.00 | 0.00 |
| Temporary & Part-Time ** | 19.30 | 22.30 | 20.92 | 20.92 | 0.00 | 0.00 |
| Marketing & Community Relations | | | | | | |
| Full-Time * | 1.31 | 1.44 | 1.25 | 1.25 | 0.00 | 0.00 |
| Temporary & Part-Time ** | 1.13 | 0.68 | 0.70 | 0.85 | 0.00 | 0.00 |
| Planning | | | | | | |
| Full-Time * | 1.84 | 2.20 | 1.30 | 2.90 | 0.00 | 0.00 |
| Temporary & Part-Time ** | 0.61 | 0.50 | 0.55 | 0.55 | 0.00 | 0.00 |
| Natural Resources | | | | | | |
| Full-Time * | 2.31 | 3.20 | 2.30 | 2.30 | 0.00 | 0.00 |
| Temporary & Part-Time ** | 1.50 | 0.50 | 0.53 | 1.40 | 0.00 | 0.00 |
| Total General Fund | 70.65 | 76.37 | 71.74 | 74.81 | 0.00 | 0.00 |
| Nutrition and Transportation Fund | | | | | | |
| Nutrition | | | | | | |
| Full-Time * | 3.45 | 3.12 | 3.20 | 3.20 | 0.00 | 0.00 |
| Temporary & Part-Time ** | 1.27 | 1.25 | 1.24 | 1.32 | 0.00 | 0.00 |
| Transportation | | | | | | |
| Full-Time * | 0.34 | 0.32 | 0.34 | 0.34 | 0.00 | 0.00 |
| Temporary & Part-Time ** | 1.56 | 1.71 | 1.65 | 1.65 | 0.00 | 0.00 |
| Total Nutrition and Transportation Fund | 6.62 | 6.40 | 6.43 | 6.51 | 0.00 | 0.00 |
| Total Full-Time * | 33.82 | 35.70 | 33.70 | 35.39 | 0.00 | 0.00 |
| Total Temporary & Part-Time ** | 43.45 | 47.07 | 44.47 | 45.93 | 0.00 | 0.00 |
| TOTAL NCPRD STAFFING | 77.27 | 82.77 | 78.17 | 81.32 | 0.00 | 0.00 |

The increase of 1.69 FTE for FY 19-20 is for 2 PT, limited term planning positions in Planning. Other changes are due to adjustments in allocations between lines of business.

*Personnel Services are contracted through Clackamas County. FTE is counted by Clackamas County.

**Temporary & part-time data tracking started with FY 14-15

Appendix B
North Clackamas Parks and Recreation District
Personnel Services Summary
FY 19-20

| Position Description | FTE | Salary | Fringe Benefits | Total | Maintenance % Amount | Recreation % Amount | Sports % Amount | Milwaukie Center % Amount |
|---|--------------|---------------------|---------------------|---------------------|----------------------|---------------------|-------------------|---------------------------|
| Accountant 1 | 1 | \$ 59,106 | \$ 49,980 | \$ 109,086 | 23% \$ 25,090 | 6% \$ 6,545 | 15% \$ 16,363 | 8% \$ 8,727 |
| Accountant 2 | 1 | 63,824 | 33,512 | 97,336 | 23% 22,387 | 6% 5,840 | 15% 14,600 | 8% 7,787 |
| Administrative Analyst Senior | 1 | 80,952 | 59,388 | 140,340 | | | | |
| Administrative Assistant | 1 | 54,276 | 23,638 | 77,914 | | 15% 11,687 | | 85% 66,227 |
| Administrative Assistant | 1 | 54,432 | 37,216 | 91,648 | 23% 21,079 | 6% 5,499 | 15% 13,747 | 8% 7,332 |
| Administrative Services Manager | 1 | 103,238 | 59,396 | 162,634 | 23% 37,406 | 6% 9,758 | 15% 24,395 | 8% 13,011 |
| Aquatic & Recreation Supervisor | 1 | 87,276 | 67,782 | 155,058 | | | | |
| Aquatic & Recreation Supervisor | 1 | 87,696 | 54,888 | 142,584 | | | 100% 142,584 | |
| Aquatic Exercise Instructor | 0.5 | 18,984 | 25,164 | 44,148 | | | | |
| Aquatic Park Shift Coordinator | 1 | 35,232 | 23,352 | 58,584 | | 30% 17,575 | | |
| Building Maintenance Sp. Sr. | 1 | 67,032 | 53,872 | 120,904 | 100% 120,904 | | | |
| Cafeteria Cook, Senior | 0.88 | 35,796 | 45,738 | 81,534 | | | | |
| Human Services Assistant | 0.8 | 44,496 | 37,296 | 81,792 | | | | 50% 40,896 |
| Human Services Coordinator 1 | 1 | 63,002 | 54,948 | 117,950 | | | | 57% 67,232 |
| Human Services Coordinator 1 | 0.88 | 50,436 | 50,586 | 101,022 | | | | |
| Human Services Coordinator 2 | 1 | 73,776 | 39,408 | 113,184 | | | | 100% 113,184 |
| Human Services Supervisor | 1 | 91,494 | 67,134 | 158,628 | | | | 50% 79,314 |
| Marketing Program Specialist | 1 | 89,016 | 52,938 | 141,954 | | | | |
| No Clack Parks Rec Director | 1 | 149,268 | 87,278 | 236,546 | 23% 54,406 | 6% 14,193 | 15% 35,482 | 8% 18,924 |
| No Clack Parks Rec Manager | 1 | 104,874 | 65,700 | 170,574 | 100% 170,574 | | | |
| No Clack Parks Rec Manager | 1 | 111,384 | 78,126 | 189,510 | | 24% 45,482 | 21% 39,797 | 10% 18,951 |
| No Clack Parks Rec Manager | 1 | 111,384 | 62,568 | 173,952 | | | | |
| Office Supervisor | 1 | 71,609 | 40,475 | 112,084 | | 30% 33,625 | 20% 22,417 | 10% 11,208 |
| Park & Rec Program Coordinator | 1 | 60,633 | 28,319 | 88,952 | | | 100% 88,952 | |
| Park & Rec Program Coordinator | 1 | 55,284 | 48,636 | 103,920 | | | 100% 103,920 | |
| Park & Rec Program Coordinator | 1 | 63,912 | 56,680 | 120,592 | | 100% 120,592 | | |
| Park & Rec Program Coordinator | 1 | 57,064 | 31,118 | 88,182 | | | | |
| Park & Rec Program Coordinator | 1 | 56,736 | 31,002 | 87,738 | | | | |
| Park Maintenance Coordinator | 1 | 67,032 | 53,997 | 121,029 | 100% 121,029 | | | |
| Park Maintenance Specialist | 1 | 55,632 | 41,940 | 97,572 | 100% 97,572 | | | |
| Park Maintenance Specialist | 1 | 55,632 | 52,878 | 108,510 | 100% 108,510 | | | |
| Park Maintenance Specialist | 1 | 55,632 | 42,500 | 98,132 | 100% 98,132 | | | |
| Park Maintenance Specialist | 1 | 55,632 | 30,698 | 86,330 | 100% 86,330 | | | |
| Park Maintenance Specialist | 1 | 55,632 | 52,814 | 108,446 | 100% 108,446 | | | |
| Project Manager D (Lt Term) | 0.8 | 93,858 | 67,568 | 161,426 | | | | |
| Project Manager D (Lt Term) | 0.8 | 108,312 | 71,526 | 179,838 | | | | |
| Service Maintenance Worker | 0.73 | 25,188 | 19,698 | 44,886 | | | | |
| Total Regular Employees | 35.39 | \$ 2,574,762 | \$ 1,799,757 | \$ 4,374,519 | \$ 1,071,865 | \$ 270,797 | \$ 502,257 | \$ 452,792 |
| Temp and Part-time Personnel | 45.93 | 1,436,307 | 414,544 | 1,850,851 | 124,420 | 77,188 | 412,327 | 130,213 |
| Other Fringe Benefits | | | 192,799 | 192,799 | 43,326 | 11,348 | 20,121 | 27,275 |
| (including Vacation buyout, Health adjustments, Workers-comp, and Unemployment) | | | | | | | | |
| Total Personnel Services | 81.32 | | \$ 6,418,170 | \$ 1,239,611 | \$ 359,333 | \$ 934,705 | \$ 610,281 | |

Appendix B
North Clackamas Parks and Recreation District
Personnel Services Summary
FY 19-20

| Position Description | Aquatic Park | | Marketing | | Planning | | Natural Resources | | Nutrition | | Transportation | |
|---|--------------|---------------------|-----------|-------------------|----------|-------------------|-------------------|-------------------|-----------|-------------------|----------------|-------------------|
| | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount |
| Accountant 1 | 23% | \$ 25,090 | 5% | \$ 5,454 | 6% | \$ 6,545 | 6% | \$ 6,545 | 6% | \$ 6,545 | 2% | \$ 2,182 |
| Accountant 2 | 23% | 22,387 | 5% | 4,867 | 6% | 5,840 | 6% | 5,840 | 6% | 5,840 | 2% | 1,947 |
| Administrative Analyst 2 | | | | | | | 100% | 140,340 | | | | |
| Administrative Assistant | | | | | | | | | | | | |
| Administrative Assistant | 23% | 21,079 | 5% | 4,582 | 6% | 5,499 | 6% | 5,499 | 6% | 5,499 | 2% | 1,833 |
| Administrative Services Manager | 23% | 37,406 | 5% | 8,132 | 6% | 9,758 | 6% | 9,758 | 6% | 9,758 | 2% | 3,253 |
| Aquatic & Recreation Supervisor | 100% | 155,058 | | | | | | | | | | |
| Aquatic & Recreation Supervisor | | | | | | | | | | | | |
| Aquatic Exercise Instructor | 100% | 44,148 | | | | | | | | | | |
| Aquatic Park Shift Coordinator | 70% | 41,009 | | | | | | | | | | |
| Building Maintenance Sp. Sr. | | | | | | | | | | | | |
| Cafeteria Cook, Senior | | | | | | | | | 100% | 81,534 | | |
| Human Services Assistant | | | | | | | | | 38% | 31,081 | 12% | 9,815 |
| Human Services Coordinator 1 | | | | | | | | | 43% | 50,719 | | |
| Human Services Coordinator 1 | | | | | | | | | 100% | 101,022 | | |
| Human Services Coordinator 2 | | | | | | | | | | | | |
| Human Services Supervisor | | | | | | | | | 38% | 60,279 | 12% | 19,035 |
| Marketing Program Specialist | | | 100% | 141,954 | | | | | | | | |
| No Clack Parks Rec Director | 23% | 54,406 | 5% | 11,827 | 6% | 14,193 | 6% | 14,193 | 6% | 14,193 | 2% | 4,731 |
| No Clack Parks Rec Manager | | | | | | | | | | | | |
| No Clack Parks Rec Manager | 40% | 75,804 | | | | | | | 3% | 5,685 | 2% | 3,790 |
| No Clack Parks Rec Manager | | | | | 100% | 173,952 | | | | | | |
| Office Supervisor | 40% | 44,834 | | | | | | | | | | |
| Park & Rec Program Coordinator | | | | | | | | | | | | |
| Park & Rec Program Coordinator | | | | | | | | | | | | |
| Park & Rec Program Coordinator | | | | | | | | | | | | |
| Park & Rec Program Coordinator | | | | | | | 100% | 88,182 | | | | |
| Park & Rec Program Coordinator | 100% | 87,738 | | | | | | | | | | |
| Park Maintenance Coordinator | | | | | | | | | | | | |
| Park Maintenance Specialist | | | | | | | | | | | | |
| Park Maintenance Specialist | | | | | | | | | | | | |
| Park Maintenance Specialist | | | | | | | | | | | | |
| Park Maintenance Specialist | | | | | | | | | | | | |
| Park Maintenance Specialist | | | | | | | | | | | | |
| Project Manager D (Lt Term) | | | | | 100% | 161,426 | | | | | | |
| Project Manager D (Lt Term) | | | | | 100% | 179,838 | | | | | | |
| Service Maintenance Worker | 100% | 44,886 | | | | | | | | | | |
| Total Regular Employees | | \$ 653,844 | | \$ 176,817 | | \$ 557,051 | | \$ 270,357 | | \$ 372,154 | | \$ 46,586 |
| | | | | | | | | | | | | |
| Temp and Part-time Personnel | | 812,917 | | 57,371 | | 21,588 | | 57,018 | | 70,576 | | 87,236 |
| | | | | | | | | | | | | |
| Other Fringe Benefits | | 39,169 | | 2,384 | | 8,474 | | 24,336 | | 12,938 | | 3,428 |
| (including Vacation buyout, Health adjustments, Workers-comp, and Unemployment) | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| Total Personnel Services | | \$ 1,505,929 | | \$ 236,572 | | \$ 587,114 | | \$ 351,711 | | \$ 455,668 | | \$ 137,250 |



Appendix C
Clackamas County
North Clackamas Parks and Recreation District
FY 19-20 Debt Schedule

| 2010 Full Faith & Credit Refunding Amount: \$5,660,000 Fund 382 Interest Rates - 2.00 - 4.00% Payment Dates - September & March North Clackamas Aquatic Park * | | | |
|---|---------------------|-------------------|---------------------|
| Year | Principal | Interest | Total |
| FY 19-20 | \$ 395,000 | \$ 101,625 | \$ 496,625 |
| FY 20-21 | \$ 405,000 | \$ 87,800 | \$ 492,800 |
| FY 21-22 | \$ 420,000 | \$ 71,600 | \$ 491,600 |
| FY 22-23 | \$ 440,000 | \$ 54,800 | \$ 494,800 |
| FY 23-24 | \$ 455,000 | \$ 37,200 | \$ 492,200 |
| FY 24-25 | \$ 475,000 | \$ 19,000 | \$ 494,000 |
| | <u>\$ 2,590,000</u> | <u>\$ 372,025</u> | <u>\$ 2,962,025</u> |

* Note: Original Aquatic Park debt was issued in 1993. Debt was refunded in May 2000 by the issuance of \$8,560,000 in Limited Tax Revenue Refunding Bonds. To take advantage of low interest rates, the debt was again refunded in January 2010 by the issuance of full faith and credit refunding bonds in the amount of \$5,660,000; life of debt was extended by 5 years.



ACCRUAL ACCOUNTING. The basis of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at that time).

AD VALOREM. A tax imposed on the taxable value of property.

ADOPTED BUDGET. The financial plan adopted by the Board of County Commissioners (BCC), which forms the basis for appropriations.

ANNEXATION. The incorporation of land into an existing District with a resulting change in the boundaries of that district.

APPROPRIATION. Authorization from the BCC to spend money within a specified dollar limit for an approved purpose.

APPROVED BUDGET. The budget recommended by the Budget Committee to the BCC for adoption.

ARBITRAGE. The investment of bond proceeds at a higher yield than the coupon rate being paid on the bonds.

ASSESS. To establish an official property value for taxation purposes.

ASSESSED VALUATION (AV). The value given to real and personal property to establish a basis for levying taxes.

BALLOT MEASURE 47. In November 1996, voters passed a tax limitation initiative, which was referred to as Ballot Measure 47. The Measure's provisions included: a tax rollback for property taxes; a cap of 3% on property tax increases in future years; a requirement that special elections for property tax increase measures must be approved by 50% of all registered voters, as opposed to a simple majority in general elections. Due to several complexities regarding implementation, the legislature instead proposed Ballot Measure 50. Ballot Measure 47 was replaced by Ballot Measure 50 in May 1997.

BALLOT MEASURE 50. In May 1997 voters replaced Ballot Measure 47 with Ballot Measure

50. The measure fundamentally changed the structure of property taxes in Oregon, moving from the tax base system to a permanent tax rate. Measure 50 has the same financial impact as Measure 47, with the benefit of simplified implementation.

BOND. A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt. The difference between a note and a bond is that the latter is issued for a longer period and requires greater legal formality.

BUDGET. The District's financial plan for a period of one year. By statute, the budget must include a statement of actual revenues and expenditures for each of the last two years. Revenues and expenditures for the current and forthcoming year are estimated.

BUDGET COMMITTEE. Budget reviewing board, consisting of the BCC and five citizens appointed by the BCC, which is responsible to pass the District's Proposed Budget after a budget deliberation meeting and a public hearing.

BUDGET MESSAGE. A message prepared by the District Director explaining the annual proposed budget, articulating the strategies and budget packages to achieve the District's goals, and identifying budget impacts and changes. Also known as Letter of Transmittal.

BUDGET PROCESS. The process of translating, planning and programming decisions into specific financial plans.

CAPITAL BUDGET. A plan of proposed capital expenditures and the means of financing them. The capital budget is enacted as part of the Adopted Budget, which includes both operating and capital outlays.

CAPITAL EXPENDITURES. Expenditures that result in the acquisition or construction of fixed assets.

CAPITAL IMPROVEMENT PROGRAM (CIP). A plan for capital expenditures to be incurred each year for a fixed period of several years, setting

forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method for financing those expenditures.

CAPITAL OUTLAY. A budget category for items having a value of \$5,000 or more and having a useful economic lifetime of more than one year.

CAPITAL PROJECTS FUND. Used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets.

CASH BASIS OF ACCOUNTING. The method of accounting that records revenues only when they are actually received and expenditures only when cash is paid.

CASH MANAGEMENT. The process of managing monies for the District to ensure operating cash availability and safe investment of idle cash.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR). The official annual financial report of the District prepared in conformity with GAAP. The annual report is audited by an independent auditing firm.

CONSUMER PRICE INDEX (CPI). A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living, i.e., economic inflation.

CONTINGENCY. An appropriation within an operating fund to cover unforeseen events, which occur during the budget year. The BCC must authorize the use of any contingency appropriations.

COST ANALYSIS. The method of accounting that records all the elements of cost incurred to accomplish a purpose, to carry out an activity or operation, or to complete a unit of work or specific job.

COST-BENEFIT ANALYSIS. Comparing the costs and benefits of each potential course of action.

CURRENT REVENUES. Those revenues received within the present fiscal year.

CUSTOMER. The recipient of a product or service provided by the District. Internal customers are usually District departments, employees or officials who receive products or services provided by another District department. External customers are usually citizens, neighborhoods, community organizations, businesses or other public entities who receive products or services provided by the District.

DEBT SERVICE. The annual payment of principal and interest on the District bonded indebtedness.

DEBT SERVICE FUND. A fund to account for payment of principal and interest on general obligation and other District-issued debt.

ENCUMBRANCES. Obligations, in the form of purchase orders or contracts, which are chargeable to an appropriation and for which a part of the appropriation is reserved. Obligations cease to be encumbrances when paid or when the appropriation expires at the end of the fiscal year.

ESTIMATED USEFUL LIFE. The length of time (usually expressed in years) that a building, piece of equipment, or other fixed asset is expected to be in active use.

EXPENDITURE. An outlay, which is chargeable for a specific period, usually one fiscal year. Examples include wages or purchase of materials.

FINANCIAL MANAGEMENT POLICIES. The District's policies with respect to revenue, debt, budget, and organization management as these relate to the District's ongoing ability to provide services, programs and capital investment.

FISCAL YEAR. A 12-month period to which the annual operating budget applies. At the end of the period, the District determines its financial position and the results of its operations. The Fiscal Year is July 1 through June 30 for local governments in Oregon.

FRINGE BENEFIT. Employee benefits, in addition to salary, that are paid by employers. Some benefits, such as Social Security (FICA), and workers' compensation, are required by law. Other benefits, such as health, dental and life insurance, are not mandated by law but can be offered to employees.

FULL ACCRUAL. The basis of accounting under which transactions and events are recognized as revenues or expenses when they occur, regardless of the timing of related cash flows.

FTE. Full-Time Equivalent. The ratio of a position in comparison to the amount of time a regular, full-time employee normally works in a year. A full-time employee (1.00 FTE) is paid for 1,950 hours a year. Positions budgeted to work less than full time are expressed as a percent of full time. For example, a .5 FTE budgeted position will work 975 hours.

FULL FAITH AND CREDIT. A pledge of the general taxing power for repayment of the debt obligation (typically used in reference to bonds).

FUND. An independent accounting entity whose revenues and expenditures are balanced and segregated to record a specific set of activities.

FUND BALANCE. The excess of the assets of a fund over its liabilities and reserves except in the case of funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period.

FY. See FISCAL YEAR.

GAAP. Generally Accepted Accounting Principles. Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of the District.

GASB. Governmental Accounting Standards Board. The authoritative accounting and financial standard setting body for governmental entities.

GENERAL FUND. This fund accounts for the financial operations of the District, which are not accounted for in any other fund. Principal sources of revenue are property taxes, grants, interest income, and charges for services. Primary expenditures in the General Fund are made for Administration, Parks Services, Program Services, Milwaukie Center, Aquatic Park and Planning.

GENERAL OBLIGATION (GO) BONDS. Bonds that are to be repaid from taxes and other general revenues. When a government pledges its full

faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds.

GRANT. A cash award given for a specified purpose. The two major forms of Federal and State grants are block and discretionary or categorical. Block grants are awarded primarily to general purpose governments, are distributed to them according to formulas established in the law, and can be used for any locally determined activities that fall within the functional purpose of the grant as stated in the law. Discretionary or categorical grants can be used only for a specific purpose and usually are limited to narrowly defined projects or activities.

LETTER OF TRANSMITTAL. See BUDGET MESSAGE.

LEVEL OF SERVICE. Used generally to define the existing services, programs, and facilities provided by the government for its citizens. Level of service in any given activity may be increased, decreased, or remain the same, depending on the needs, alternatives, and available resources.

LEVY. The total amount of taxes or special assessments imposed by the District.

LINE ITEM. An expenditure description at the most detailed level. Objects of expenditure are broken down into specific items, such as printing.

LOCAL BUDGET LAW. Oregon Revised Statute (ORS) 294.305 to 294.565 constitute Local Budget Law in Oregon. Local Budget Law has several purposes: 1) It establishes standard procedures for preparing, presenting, and administering the District's budget; 2) It offers a way of outlining the programs and services provided by the District and the fiscal policy used to carry them out; 3) It provides a method for estimating revenues, expenditures, and proposed tax levies; and 4) It encourages citizen involvement in the preparation of the budget before formal adoption.

MAINTENANCE. The act of keeping capital assets in a state of good repair. It includes preventative maintenance, normal periodic repairs, replacement of parts or structural components, and other activities needed to maintain the asset so that it continues to provide normal services and achieves its optimum life.

MATERIALS AND SERVICES. A budget category, which includes expenditures for supplies, contracted services, and equipment maintenance.

MODIFIED ACCRUAL ACCOUNTING. The basis of accounting under which revenues are recorded when they become both measurable and available to finance expenditures of the current period. Expenditures are recorded when the related fund liability is incurred, except for inventories, prepaid insurance, accumulated unpaid employee benefits, and debt-service on long-term debt.

OPERATING BUDGET. Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of the District are controlled.

ORS. Oregon Revised Statutes.

PERS. The Public Employees Retirement System. A State of Oregon-defined benefit pension plan to which both employee and employer contribute.

PERSONAL SERVICES (PS). An object of expenditure which includes salaries, overtime pay and part-time pay, and fringe benefits.

PROPOSED BUDGET. The budget proposed by the District Director to the Budget Committee for review and approval.

RATINGS. In the context of bonds, normally an evaluation of credit-worthiness performed by an independent rating service. In the context of insurance, an evaluation of the organization's exposure performed by an independent rating service.

REFUNDING. The redemption of an obligation on or before its maturity in order to reduce the fixed interest charge, or to reduce the amount of fixed payment.

REQUIREMENT. The total of all expenditures within a fund, including operating expenditures, transfers to other funds, contingency and unappropriated fund balance.

RESERVE. A portion of a fund that is restricted for a specific purpose.

RESOURCES. The total amount available for appropriation within a fund. Resources generally include anticipated revenues, interfund transfers and beginning fund balance.

REVENUE. Income received by the District in support of the government's program of services to the community. The receipts and receivables for an organizational unit of the District derived from taxes, fees and from all other sources, but excluding beginning balance, transfers and debt proceeds.

SELF-INSURED. The retention of a risk of loss arising out of the ownership of property or some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is accompanied by the setting aside of assets to fund any related losses.

SPECIAL REVENUE FUNDS. These funds account for revenue derived from specific tax or other earmarked revenue sources, which are legally restricted to finance particular functions or activities.

SUPPLEMENTAL BUDGET. A budget prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. It cannot be used to authorize a tax levy.

SYSTEM DEVELOPMENT CHARGE (SDC). A charge levied on new construction to help pay for additional expenses created by this growth.

TAX. Compulsory charge levied by a government to finance services performed for the common benefit.

TAX BASE. The authority to permanently levy a dollar amount annually as approved by a majority of voters in May or November of an even numbered year is called a tax base. Once established, a local government may levy up to a full amount of its tax base authority without another vote of the people.

TAX RATE. The amount of tax stated in terms of a unit of tax for each \$1,000 of assessed value of taxable property. The tax rate for NCPRD is permanently set at \$.5382 per thousand dollars of assessed valuation.

TAX ROLL. The official list of the Clackamas County Assessor showing the amount of taxes imposed against each taxable property.

TRANSFERS. Amounts transferred from one fund to finance activities in another fund. Transfers are shown as a requirement in the originating fund and a resource in the receiving fund.

UNAPPROPRIATED ENDING FUND BALANCE. An amount set aside in the budget to be used as a cash carryover to the next year's budget to provide needed cash flow until other money is received. No expenditures can be made from the Unappropriated Ending Fund Balance during the fiscal year in which it is budgeted.

UNDERWRITER. An individual or organization that assumes a risk for a fee (premium or commission).

UNFUNDED MANDATE. A cost incurred as a result of a federal or state regulation that does not include funding to comply with the mandate.

URBAN GROWTH BOUNDARY. Urban growth boundaries were created as part of the statewide land-use planning program in Oregon in the early 1970s. The boundaries mark the separation between rural and urban land. They are intended to encompass an adequate supply of buildable land that can be efficiently provided with urban services (such as roads, sewers, water lines and street lights) to accommodate the expected growth during a 20-year period. By providing land for urban uses within the boundary, rural lands can be protected from urban sprawl.

VISION. An objective that lies outside the range of planning. It describes an organization's most desirable future state.