



**NORTH CLACKAMAS  
PARKS & RECREATION DISTRICT**

Administration

Kia Selley, Director  
North Clackamas Parks and Recreation District  
3811 SE Concord Road  
Milwaukie, OR 97267

June 20, 2024

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

North Clackamas Parks and Recreation District Board of Directors

**Approval of a Resolution adopting the North Clackamas Parks and Recreation District Fiscal Year 2024-25 Budget, Appropriating Funds, and Categorizing and Imposing a Property Tax for Tax Year 2024-25. Total Budget is \$48,281,237 with appropriations totaling \$38,876,404, and a permanent tax rate of \$0.5382 per \$1,000 of assessed value for Tax Year 2024-25. Funding is through Beginning Fund Balance, property taxes, fees and fines, and other revenue sources. No County General Funds are involved.**

<b>Previous Board Action/Review</b>	May 28, 2024 - The North Clackamas Parks and Recreation District Budget Committee approved the FY 2024-25 budget.		
<b>Performance Clackamas</b>	This will forward the County's goal of building public trust through good government by providing budget responsibility and transparency.		
<b>Counsel Review</b>	Yes	<b>Procurement Review</b>	No
<b>Contact Person</b>	Dominic Cortinas	<b>Contact Phone</b>	971-352-0673

**EXECUTIVE SUMMARY:**

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

The Budget Committee for NCPRD met on May 28, 2024 to consider its budget. The budget for NCPRD was approved as recommended by staff.

The attached resolution establishes a Fiscal Year 2024-25 budget for NCPRD of \$48,281,237 and makes appropriations of \$38,876,404.

**RECOMMENDATION:**

NCPRD staff recommends the NCPRD Board of Directors approve the resolution adopting the budget and making appropriations for Fiscal Year 2024-25 for North Clackamas Parks and Recreation District. Total budget is \$48,281,237 with appropriations totaling \$38,876,404 through NCPRD funds.

**ATTACHMENTS:**

1. Resolution and Exhibit A

Respectfully submitted,

Kia Selley, Director  
North Clackamas Parks and Recreation District

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**BEFORE THE BOARD OF COUNTY COMMISSIONERS**

**Acting as the North Clackamas Parks and Recreation District Board of Directors**

**OF CLACKAMAS COUNTY, STATE OF OREGON**

In the Matter of Adopting a North Clackamas Parks and Recreation District 2024-2025 Fiscal Year Budget, Making Appropriations, and Imposing and Categorizing Taxes for the Period of July 1, 2024 through June 30, 2025



Resolution No. \_\_\_\_\_

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**Whereas**, the proposed expenditures and resources constituting the budget for the North Clackamas Parks and Recreation District, Clackamas County, Oregon (“District”), for the period of July 1, 2024 through June 30, 2025, inclusive, has been prepared, published and approved by the Budget Committee, and that the matters discussed at the public hearing were taken into consideration, as provided by statute, and;

**Whereas**, in accordance with ORS 294.438 the notice of this public hearing and a financial summary was published in the Lake Oswego Review on June 12, 2024, and;

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

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

1. The budget is hereby adopted for the fiscal year 2024-2025 in the amount of \$48,281,237 and establishes appropriations as shown in the attached Exhibit A, which by this reference is made part of this resolution.
2. The following ad valorem property taxes are hereby imposed for tax year 2024-2025 upon the assessed value of taxable property within the District and categorized for purposes of Article XI Section 11b of the Oregon Constitution and as subject to General Government Limitation:

At the rate of \$0.5382 per \$1,000 of assessed value for permanent rate tax.

**DATED** this 20th day of June, 2024

**BOARD OF COUNTY COMMISSIONERS**

**Acting as the Board of the North Clackamas Parks and Recreation District**

\_\_\_\_\_  
Chair

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

# North Clackamas Parks & Recreation District

## Exhibit A

Fiscal Year 24-25

### NCPRD General Fund

NCPRD Administration	\$ 1,825,034
Marketing & Communication	549,438
Recreation	995,119
Aquatic Park	1,684,382
Sports	1,372,226
Social Services	531,277
Nutrition	730,153
Transportation	178,446
Parks & Facility Maintenance	2,678,956
Trails & Natural Areas	339,750
Planning	666,745
Non-departmental	
Transfers to Other Funds	700,045
Contingency	2,000,000
Reserve For Future Expenditures	3,572,785
	<u>\$ 17,824,356</u>

### Capital Asset Fund

Materials and Services	\$ 44,100
Capital Outlay	15,913,828
Non-departmental	
Contingency	1,373,700
Reserve For Future Expenditures	2,050,179
	<u>\$ 19,381,807</u>
 Grand Total	 <u>\$ 48,281,237</u>
 Total Appropriated	 \$ 38,876,404
Total Unappropriated	9,404,833
	<u>\$ 48,281,237</u>

### System Development Charges Fund - Zone 1

Materials and Services	\$ 12,350
Non-departmental	
Transfers to Other Funds	1,927,736
Contingency	2,500,000
Reserve For Future Expenditures	2,948,723
	<u>\$ 7,388,809</u>

### System Development Charges Fund - Zone 2

Materials and Services	\$ 3,340
Non-departmental	
Transfers to Other Funds	518,186
Contingency	152,000
Reserve For Future Expenditures	91,642
	<u>\$ 765,168</u>

### System Development Charges Fund - Zone 3

Materials and Services	\$ 4,800
Non-departmental	
Transfers to Other Funds	1,174,793
Contingency	1,000,000
Reserve For Future Expenditures	741,504
	<u>\$ 2,921,097</u>