



# North Clackamas Parks & Recreation District

2021-2022 BUDGET PRESENTATION



# 2020 Major Accomplishments

AREA	DESCRIPTION
NCPRD Administration	<ul style="list-style-type: none"> <li>• Developed and implemented a new chart of accounts</li> <li>• Published the District's Annual Report for FY 19-20</li> </ul>
Recreation	<ul style="list-style-type: none"> <li>• Navigated OHA guidance and created stringent COVID-19 protocols that served 161 children ages 5 to 12 in summer camps</li> <li>• Offered virtual classes to over 100 participants each season</li> <li>• Developed and offered four virtual programs for Speed, Agility, and Quickness and Hoopers Basketball skills</li> <li>• Served NCPRD residents at the first annual Drive-thru Boo Bash event, Virtual Winter Celebrations, Santa visits, and Chinese New Year Celebration</li> <li>• Served over 1,300 swimmers at the Aquatic Park during the four-week opening in the fall, and reopened with limited capacity in March 2021</li> </ul>
Older Adult Services	<ul style="list-style-type: none"> <li>• Averaged an all-time high of 250 meals per day for the Meals on Wheels program</li> <li>• Maintained fundraising for the Meals on Wheels program with community events and the March for Meals annual fundraiser</li> <li>• Provided free tax assistance, in partnership with the AARP, and continued to support the most vulnerable communities during the pandemic, with services including the foot clinic, emergency firewood and the law clinic</li> </ul>

# 2020 Major Accomplishments

AREA	DESCRIPTION
Parks, Trails, and Natural Areas	<ul style="list-style-type: none"> <li>• Replaced fencing at the North Clackamas Park dog run</li> <li>• Implemented COVID-19 measures at all District play areas, restrooms, and facilities including hand sanitizer stations, Plexiglas screening and MERV 13 air filters</li> <li>• Replaced foul ball netting over spectator areas at North Clackamas Park</li> <li>• Built a soft-surface trail along the east boundary at North Clackamas Park</li> <li>• Built a soft-surface trail at Robert Kronberg Park</li> <li>• Opened the 5.8 acre park at Boardman Wetlands</li> <li>• Performed major debris and hazard tree work due to the February 2021 Ice Storm</li> </ul>
Asset Development	<ul style="list-style-type: none"> <li>• Completed master plan and 90 percent of the schematic design for a park, community center, and library at the Concord Property, in partnership with the Oak Lodge Library</li> <li>• Prepared a new contract for a Milwaukie Bay Park Project Construction Manager/General Contractor as NCPRD launched the preconstruction phase</li> <li>• Progressed the funding commitments for future construction work at Milwaukie Bay Park</li> <li>• Collaborated with the City of Milwaukie to determine potential ways to connect to a pedestrian pathway along Kellogg Lake between Dogwood Park and SE McLoughlin Boulevard</li> </ul>

# Performance Clackamas

Line of Business/Program	Results Measure	FY 19-20 Actual	FY 20-21 Target	FY 20-21 Projected Performance	FY 21-22 Target
NCPRD Administration	10% growth of total social media followers at the end of the current fiscal year	7%	10%	2%	10%
Recreation	80% of surveyed respondents who report that they are satisfied or better with the program offerings in which they participated	93%	80%	95%	80%
Older Adult Services	100% of Meals on Wheels meals covered through contributions and fundraising	New	100%	100%	100%
Parks, Trails, and Natural Areas	95% of Maintenance Work Orders completed within 7 days of receipt	New	95%	97%	95%
Asset Development	33% of NCPRD Project Phases (acquisition, planning, design, construction) that are completed per the annual Capital Improvement Plan	New	33%	33%	33%



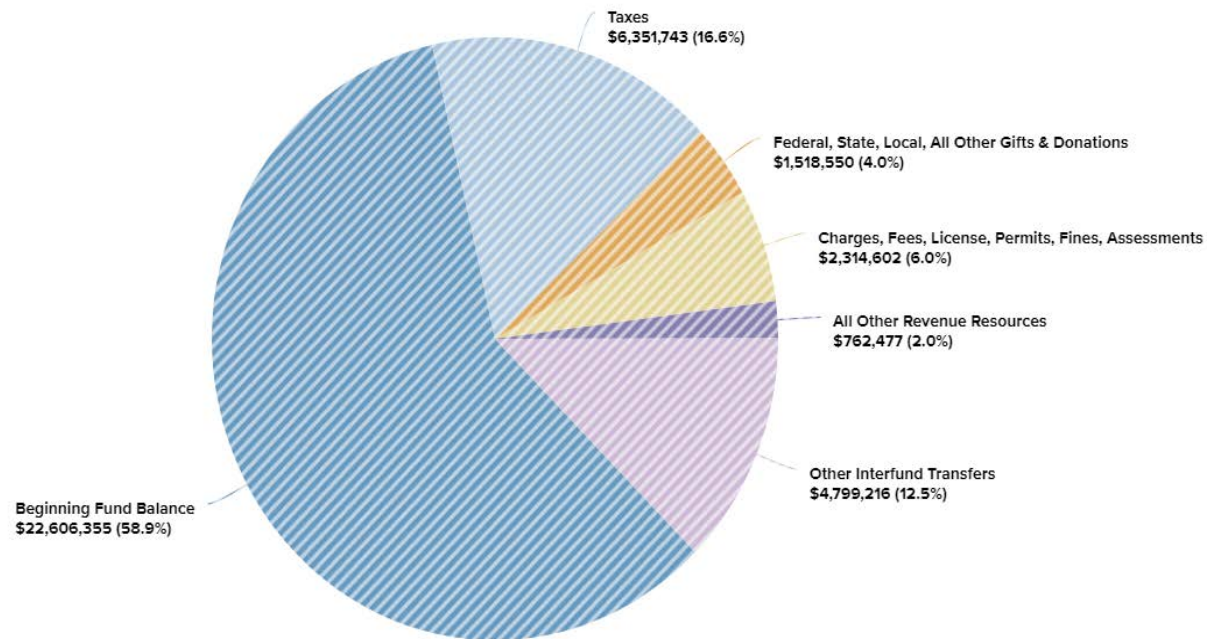
# Program Profiles: 2021-22 Summary

Line of Business	Program	Total Funds (\$ millions)	% County General Funds	% Restricted Funds	Mandate: Fed/State/Cty /IGA/None	% Program Operated by County	Metrics: % Target Meet/Exceed or Improve *
NCPRD	NCPRD Administration	\$7,064,318	0%	0%	None	100%	2% met
	Recreation	\$4,009,696	0%	.20%	I	100%	95% met
	Older Adult Services	\$1,329,282	0%	38.37%	F,S,I	100%	100% met
	Parks, Trails, and Natural Resources	\$3,178,470	0%	4.76%	I	100%	97% met
	Asset Development	\$13,590,784	0%	95.53%	None	100%	33% met
	System Development Charges	\$9,180,393	0%	100%	S	100%	N/A
	Debt	\$0	0%	100%	S	100%	N/A

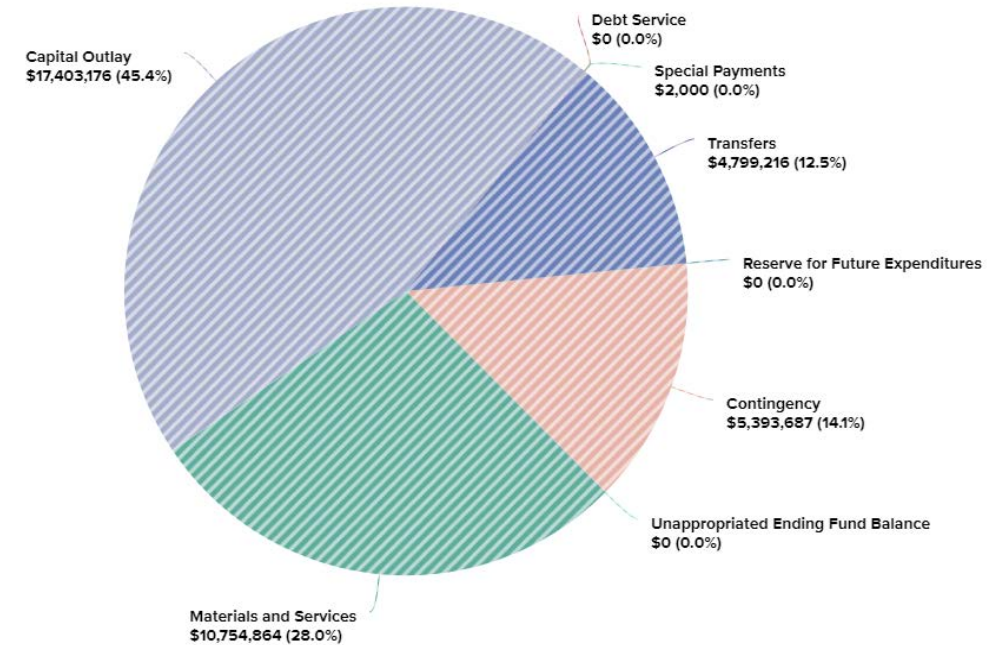
\*% target metrics reflect the projected performance for FY 20-21

# 2021/22 Revenue and Expenses

## Revenue



## Expenditures



# Summary of Revenue & Expenses

## Summary of Revenue and Expense

	FY 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Amended Budget	FY 20-21 Projected Year End	FY 21-22 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
<b>Beginning Balance</b>	<b>37,246,630</b>	<b>37,383,579</b>	<b>20,263,900</b>	<b>23,965,529</b>	<b>22,606,355</b>	<b>2,342,455</b>	<b>11.6%</b>
Taxes	6,172,004	7,813,048	6,248,995	6,248,995	6,351,743	<b>102,748</b>	<b>1.6%</b>
Federal, State, Local, All Other Gifts & Donations	843,341	200,989	260,950	802,760	1,518,550	<b>1,257,600</b>	<b>0.0%</b>
Charges, Fees, License, Permits, Fines, Assessments	3,942,050	4,271,685	3,417,041	1,226,616	2,314,602	<b>-1,102,439</b>	<b>-32.3%</b>
All Other Revenue Resources	1,151,630	1,039,719	620,477	543,856	762,477	<b>142,000</b>	<b>22.9%</b>
Other Interfund Transfers	2,379,029	2,391,870	2,237,025	1,288,278	4,799,216	<b>2,562,191</b>	<b>114.5%</b>
<b>Operating Revenue</b>	<b>14,488,054</b>	<b>15,717,311</b>	<b>12,784,488</b>	<b>10,110,505</b>	<b>15,746,588</b>	<b>2,962,100</b>	<b>23.2%</b>
% Change	NA	8.5%	-18.7%	-35.7%	55.7%		
Personnel Services	0	0	0	0	0	<b>0</b>	<b>0%</b>
Materials and Services	8,722,068	8,478,151	10,793,602	7,962,317	10,754,864	<b>-38,738</b>	<b>-0.4%</b>
Capital Outlay	2,755,084	1,261,278	14,524,346	2,219,085	17,403,176	<b>2,878,830</b>	<b>19.8%</b>
<b>Operating Expenditure</b>	<b>11,477,152</b>	<b>9,739,429</b>	<b>25,317,948</b>	<b>10,181,402</b>	<b>28,158,040</b>	<b>2,840,092</b>	<b>11.2%</b>
% Change	NA	-15.1%	160.0%	4.5%	176.6%		
Debt Service	494,925	2,704,063	0	0	0	<b>0</b>	<b>0%</b>
Special Payments	0	14,300,000	3,000	0	2,000	<b>-1,000</b>	<b>-33.3%</b>
Transfers	2,379,029	2,391,870	2,237,025	1,288,278	4,799,216	<b>2,562,191</b>	<b>114.5%</b>
Reserve for Future Expenditures	0	0	3,500,000	0	0	<b>-3,500,000</b>	<b>-100.0%</b>
Contingency	0	0	1,990,415	0	5,393,687	<b>3,403,272</b>	<b>171.0%</b>
<b>Total Expenditure</b>	<b>14,351,106</b>	<b>29,135,362</b>	<b>33,048,388</b>	<b>11,469,680</b>	<b>38,352,943</b>	<b>5,304,555</b>	<b>16.1%</b>
<b>Ending Balance (if applicable)</b> (includes Reserve & Contingency)	<b>37,383,578</b>	<b>23,965,528</b>	<b>0</b>	<b>22,606,354</b>	<b>0</b>		
Full Time Equiv Positions (FTE) Budgeted	34.8	35.4	35.5	35.6	35.8	<b>0.3</b>	<b>0.8%</b>

# Department Summary by Fund



## Business & Community Services (50)

### Department Budget Summary by Fund

<i>Line of Business</i>	FY 21-22	FY 21-22	FY 21-22	FY 21-22	FY 21-22	FY 21-22	FY 21-22	FY 21-22	FY 21-22	FY 21-22
<i>Program</i>	FTE	General Fund (100)	NCPRD General Fund (213)	Nutrition & Transportation	SDC (281-283)	Debt Service (382)	Capital Projects (480)	Capital Assets	Total Proposed Budget	FY 21-22 General Fund Support Included in Proposed Budget**
North Clackamas Parks & Recreation District										
NCPRD Administration	1.30	-	7,064,318	-	-	-	-	-	7,064,318	-
Recreation	14.19	-	4,009,696	-	-	-	-	-	4,009,696	-
Older Adult Services	5.68	-	1,329,282	-	-	-	-	-	1,329,282	-
Parks, Trails & Natural Areas	11.35	-	3,178,470	-	-	-	-	-	3,178,470	-
Asset Development	3.27	-	770,740	-	-	-	12,820,044	-	13,590,784	-
Debt		-	-	-	-	-	-	-	-	-
System Development Charges		-	-	-	9,180,393	-	-	-	9,180,393	-
<b>FY 21-22 Budget</b>	<b>35.79</b>	<b>\$ -</b>	<b>\$ 16,352,506</b>	<b>\$ -</b>	<b>\$ 9,180,393</b>	<b>\$ -</b>	<b>\$ 12,820,044</b>	<b>\$ -</b>	<b>\$ 38,352,943</b>	<b>-</b>
<b>FY 20-21 Budget</b>	<b>34.59</b>	<b>\$ -</b>	<b>\$ 15,505,558</b>	<b>\$ 923,779</b>	<b>\$ 7,356,898</b>	<b>\$ 312,125</b>	<b>\$ 5,667,457</b>	<b>\$ 3,282,571</b>	<b>\$ 33,048,388</b>	<b>-</b>
<b>\$ Increase (Decrease)</b>	<b>1.20</b>	<b>\$ -</b>	<b>\$ 846,948</b>	<b>\$ (923,779)</b>	<b>\$ 1,823,495</b>	<b>\$ (312,125)</b>	<b>\$ 7,152,587</b>	<b>\$ (3,282,571)</b>	<b>\$ 5,304,555</b>	<b>-</b>
<b>% Increase ( Decrease)</b>	<b>3.47%</b>	<b>0.00%</b>	<b>5.46%</b>	<b>-100.00%</b>	<b>24.79%</b>	<b>-100.00%</b>	<b>126.20%</b>	<b>-100.00%</b>	<b>16.05%</b>	<b>-</b>

\*\* General Fund Support is the subsidy, net of any other revenue received by the department.

\* 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 Policy and/or Financial Issues

DESCRIPTION	IMPACT
COVID-19 pandemic	Continued effect on NCPRD programming and facilities

# End of Presentation

## Thank you



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CLACKAMAS  
COUNTY



## North Clackamas Parks and Recreation District (50)

### Line of Business Purpose Statement

The purpose of the North Clackamas Parks and Recreation District (NCPRD) 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 (50/65)

Sarah Eckman - Interim Director  
Allegra Willhite - Deputy Director  
Total Proposed \$ 38,352,943

General Fund Support \$0

##### North Clackamas Parks & Recreation District

Sarah Eckman  
Kandi Ho  
Total Proposed  
\$38,352,943

Gen Fund \$ -

##### NCPRD Administration

Kandi Ho  
Acting NCPRD Director  
Total Proposed  
\$7,064,318

Gen Fund \$ -

##### Recreation

Kandi Ho  
Manager  
Total Proposed  
\$4,009,696

Gen Fund \$ -

##### Older Adult Services

Kandi Ho  
Manager  
Total Proposed  
\$1,329,282

Gen Fund \$ -

##### Parks, Trails & Natural Areas

Kevin Cayson  
Manager  
Total Proposed  
\$3,178,470

Gen Fund \$ -

##### Asset Development

Heather Koch  
Acting Manager  
Total Proposed  
\$22,771,177

Gen Fund \$ -



## Business & Community Services (50)

### Department Budget Summary by Fund

Line of Business	FY 21-22	FY 21-22	FY 21-22	FY 21-22	FY 21-22	FY 21-22	FY 21-22	FY 21-22	FY 21-22
Program	FTE	NCPRD General Fund (213)	Nutrition & Transportation	SDC (281-283)	Debt Service (382)	Capital Projects (480)	Capital Assets	Total Proposed Budget	FY 21-22 General Fund Support Included in Proposed Budget**
North Clackamas Parks & Recreation District									
NCPRD Administration	1.30	7,064,318	-	-	-	-	-	7,064,318	-
Recreation	14.19	4,009,696	-	-	-	-	-	4,009,696	-
Older Adult Services	5.68	1,329,282	-	-	-	-	-	1,329,282	-
Parks, Trails & Natural Areas	11.35	3,178,470	-	-	-	-	-	3,178,470	-
Asset Development	3.27	770,740	-	-	-	12,820,044	-	13,590,784	-
Debt		-	-	-	-	-	-	-	-
System Development Charges		-	-	9,180,393	-	-	-	9,180,393	-
<b>FY 21-22 Budget</b>	<b>35.79</b>	<b>\$ 16,352,506</b>	<b>\$ -</b>	<b>\$ 9,180,393</b>	<b>\$ -</b>	<b>\$ 12,820,044</b>	<b>\$ -</b>	<b>\$ 38,352,943</b>	<b>-</b>
<b>FY 20-21 Budget</b>	<b>34.59</b>	<b>\$ 15,505,558</b>	<b>\$ 923,779</b>	<b>\$ 7,356,898</b>	<b>\$ 312,125</b>	<b>\$ 5,667,457</b>	<b>\$ 3,282,571</b>	<b>\$ 33,048,388</b>	<b>-</b>
<b>\$ Increase (Decrease)</b>	<b>1.20</b>	<b>\$ 846,948</b>	<b>\$ (923,779)</b>	<b>\$ 1,823,495</b>	<b>\$ (312,125)</b>	<b>\$ 7,152,587</b>	<b>\$ (3,282,571)</b>	<b>\$ 5,304,555</b>	<b>-</b>
<b>% Increase (Decrease)</b>	<b>3.47%</b>	<b>5.46%</b>	<b>-100.00%</b>	<b>24.79%</b>	<b>-100.00%</b>	<b>126.20%</b>	<b>-100.00%</b>	<b>16.05%</b>	<b>-</b>

\*\* General Fund Support is the subsidy, net of any other revenue received by the department.

\* 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.





# North Clackamas Parks & Recreation District

## NCPRD Administration

### Purpose Statement

The purpose of the NCPRD Administration program is to provide leadership, community engagement, strategic planning, financial and operational support services to the Board of Directors and District staff so they can make informed decisions and effectively provide services to District residents.

### Performance Narrative

The key performance measures for the NCPRD Administration program focus on marketing and fiscal responsibility. All NCPRD social media pages, including the Aquatic Park, Milwaukie Center, and Sports pages increased a cumulative during the first three quarters of FY 20-21. The slow growth is the result of the lack of programs and services being offered due to the effects of the COVID-19 pandemic. The Finance Office, a resource within the Office of the Director, completed budget to actual reports within four weeks of the end of the quarter.

### Key Performance Measures

		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Target	Actual as of (3/30/21)	FY 21-22 Target
Result	10% increase in NCPRD social media followers	9% growth	7%	10% growth	2.2%	10% growth
Result	% budget to actual reports published within 4 weeks after the end of the quarter	New	100%	100%	100%	100%
Result	Percentage of budget documents prepared in accordance with Oregon Budget Law	100%	100%	N/A	N/A	N/A

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.

By comparing the quarterly information to the previous year's information for the same quarter, quarterly reports give the Board of Directors, District staff, and District residents insight to the District's performance and growth.

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. This measure was removed in FY 19-20.

### 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

## NCPRD Administration

### Budget Summary

	FY 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Amended Budget	FY 20-21 Projected Year End	FY 21-22 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
<b>Beginning Fund Balance</b>	<b>5,275,196</b>	<b>5,208,889</b>	<b>5,761,979</b>	<b>6,828,877</b>	<b>7,609,144</b>	<b>1,847,165</b>	<b>32.1%</b>
Taxes	6,172,004	7,813,048	6,248,995	6,248,995	6,351,743	102,748	1.6%
Federal , State, Local, All Other Gifts & Donations	1,339	1,322	1,300	12,987	1,000	(300)	-23.1%
Charges, Fees, License, Permits, Fines, Assessments	79,390	77,458	35,000	1,592	300	(34,700)	-99.1%
All Other Revenue Resources	185,565	185,407	139,398	135,000	104,043	(35,355)	-25.4%
Other Interfund Transfers	6,464	3,669	352,961	265,393	21,620	(331,341)	-93.9%
<b>Operating Revenue</b>	<b>6,444,762</b>	<b>8,080,904</b>	<b>6,777,654</b>	<b>6,663,967</b>	<b>6,478,706</b>	<b>(298,948)</b>	<b>-4.4%</b>
<b>Total Revenue</b>	<b>11,719,958</b>	<b>13,289,793</b>	<b>12,539,633</b>	<b>13,492,844</b>	<b>14,087,850</b>	<b>1,548,217</b>	<b>12.3%</b>
Materials and Services	1,259,721	1,123,577	1,269,821	935,671	1,282,676	12,855	1.0%
<b>Operating Expenditures</b>	<b>1,259,721</b>	<b>1,123,577</b>	<b>1,269,821</b>	<b>935,671</b>	<b>1,282,676</b>	<b>12,855</b>	<b>1.0%</b>
Transfers	1,120,723	696,625	449,520	232,500	387,955	(61,565)	-13.7%
Reserve for Future Expenditures	-	-	3,500,000	-	-	(3,500,000)	-100.0%
Contingency	-	-	1,885,466	-	5,393,687	3,508,221	186.1%
Unappropriated Ending Fund Balance	-	-	-	7,609,144	-	-	0%
<b>Total Expense</b>	<b>2,380,444</b>	<b>1,820,202</b>	<b>7,104,807</b>	<b>8,777,315</b>	<b>7,064,318</b>	<b>(40,489)</b>	<b>-0.6%</b>
<b>Revenues Less Expenses</b>	<b>9,339,514</b>	<b>11,469,591</b>	<b>5,434,826</b>	<b>4,715,529</b>	<b>7,023,532</b>		

#### Significant Issues and Changes

FY 21-22 Presentation changes are the result of the new county-wide chart of account implementation

For FY 21-22, we have not budgeted a transfer to the Capital Repair and Replacement fund and no transfer is needed for debt, as we paid the debt in full in FY 19-20. We will continue to monitor the ongoing effects of the withdrawal of the City of Happy Valley and the COVID-19 pandemic on revenues and expenses.



# North Clackamas Parks & Recreation District

## Recreation

### Purpose Statement

The purpose of the Recreation program is to provide aquatics, sports, programming, and enrichment services to NCPRD residents and visitors so they can pursue a healthy lifestyle and build community 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 increases program offerings in response to the needs of District residents and evaluates the satisfaction of the current offering with participants.

### Key Performance Measures

		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Target	Actual as of (3/30/21)	FY 21-22 Target
Result	% change in total program offerings provided	11% growth	11% growth	2% growth	-86% reduction	2% growth
Result	80% of surveyed respondents will report that they are satisfied or better with the program offering in which they participated	N/A	93%	80%	95%	80%

Due to the COVID-19 pandemic, facilities were closed and most in-person programs were cancelled during FY 20-21. This resulted in a reduction of 86% total program offerings during the first three quarters of FY 20-21.

Despite the limited offerings due to the COVID-19 pandemic, 95% of the participants who responded to surveys during the first three quarters of FY 20-21 rated the NCPRD programs as "satisfactory" or better. The Recreation Program reviews these results to determine the most popular courses and develops additional classes to meet the needs of the community.

#### 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 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Amended Budget	FY 20-21 Projected Year End	FY 21-22 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
<b>Beginning Fund Balance</b>	-	-	-	-	-	-	0%
Federal , State, Local, All Other Gifts & Donations	-	-	3,500	152,188	-	(3,500)	-100.0%
Charges, Fees, License, Permits, Fines, Assessments	2,155,873	1,369,461	2,148,100	203,500	1,293,000	(855,100)	-39.8%
All Other Revenue Resources	8,000	8,000	8,000	-	8,000	-	0%
<b>Operating Revenue</b>	<b>2,163,873</b>	<b>1,377,461</b>	<b>2,159,600</b>	<b>355,688</b>	<b>1,301,000</b>	<b>(858,600)</b>	<b>-39.8%</b>
<b>Total Revenue</b>	<b>2,163,873</b>	<b>1,377,461</b>	<b>2,159,600</b>	<b>355,688</b>	<b>1,301,000</b>	<b>(858,600)</b>	<b>-39.8%</b>
Materials and Services	3,622,355	3,407,073	4,380,458	2,671,470	4,009,696	(370,762)	-8.5%
<b>Operating Expenditure</b>	<b>3,622,355</b>	<b>3,407,073</b>	<b>4,380,458</b>	<b>2,671,470</b>	<b>4,009,696</b>	<b>(370,762)</b>	<b>-8.5%</b>
<b>Total Expense</b>	<b>3,622,355</b>	<b>3,407,073</b>	<b>4,380,458</b>	<b>2,671,470</b>	<b>4,009,696</b>	<b>(370,762)</b>	<b>-8.5%</b>
<b>Revenues Less Expenses</b>	<b>(1,458,482)</b>	<b>(2,029,612)</b>	<b>(2,220,858)</b>	<b>(2,315,782)</b>	<b>(2,708,696)</b>		

#### Significant Issues and Changes

FY 21-22 Presentation changes are the result of the new county-wide chart of account implementation

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 decreased significantly in FY 20-21 due to the COVID-19 pandemic, but we continue to offer virtual and limited in-person programming. We will continue to increase our program offerings as the level of risk from COVID-19 decreases.



# North Clackamas Parks & Recreation District

## Older Adult Services

### Purpose Statement

The purpose of the Older Adult Services program is to provide social engagement and essential life services to older adults and those with disabilities so they can stay healthy, connected, and active in their community.

### 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 choice for volunteering, and often has more volunteer applications than can be placed. The Nutrition Program is a provider of Meals on Wheels, a fresh, well-balanced meal 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 18-19 Actual	FY 19-20 Actual	FY 20-21 Target	Actual as of (3/30/21)	FY 21-22 Target
Result	% volunteer applicants successfully placed	81%	49%	65%	75%	65%
Result	100% of Meals on Wheels meals covered through contributions and fundraising	New	New	100%	101.6%	100%
Result	Percentage of Meals on Wheels clients served	100%	100%	N/A	N/A	N/A

Due to the COVID-19 pandemic, there were limited options for volunteers. Despite this, during the first half of FY 20-21, the NCPRD Older Adult Services Program had 7 volunteer applications. Of those applications, 6 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.

The Nutrition Program has a goal of being self-sufficient and covering its total operating budget without utilizing general tax funding. Currently we receive federal reimbursements and rely on fundraising events including March for Meals, client donations, and gifts from the community at large in addition to support from the NCPRD general fund. We take pride in providing a healthy meal to anyone within the District that requests Meals on Wheels.

Each year, the Nutrition Program receives hundreds of requests from District residents for Meals on Wheels services. This measure was removed in FY 19-20.

#### Program includes:

Mandated Services

Shared Services

Grant Funding

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 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Amended Budget	FY 20-21 Projected Year End	FY 21-22 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
<b>Beginning Fund Balance</b>	<b>275,110</b>	<b>308,916</b>	<b>203,679</b>	<b>435,363</b>	<b>-</b>	<b>(203,679)</b>	<b>-100.0%</b>
Federal , State, Local, All Other Gifts & Donations	81,480	107,918	85,400	182,024	81,400	(4,000)	-4.7%
Charges, Fees, License, Permits, Fines, Assessments	479,071	469,779	406,700	301,500	305,500	(101,200)	-24.9%
All Other Revenue Resources	184,449	176,324	171,000	108,000	134,000	(37,000)	-21.6%
Other Interfund Transfers	153,600	200,000	233,800	233,800	-	(233,800)	-100.0%
<b>Operating Revenue</b>	<b>898,600</b>	<b>954,021</b>	<b>896,900</b>	<b>825,324</b>	<b>520,900</b>	<b>(376,000)</b>	<b>-41.9%</b>
<b>Total Revenue</b>	<b>1,173,709</b>	<b>1,262,937</b>	<b>1,100,579</b>	<b>1,260,687</b>	<b>520,900</b>	<b>(579,679)</b>	<b>-52.7%</b>
Materials and Services	1,420,853	1,456,272	1,632,816	1,407,021	1,329,282	(303,534)	-18.6%
<b>Operating Expenditure</b>	<b>1,420,853</b>	<b>1,456,272</b>	<b>1,632,816</b>	<b>1,407,021</b>	<b>1,329,282</b>	<b>(303,534)</b>	<b>-18.6%</b>
Special Payments	-	-	1,000	-	-	(1,000)	-100.0%
Transfers	3,600	-	3,800	3,800	-	(3,800)	-100.0%
Contingency	-	-	104,949	-	-	(104,949)	-100.0%
<b>Total Expense</b>	<b>1,424,453</b>	<b>1,456,272</b>	<b>1,742,565</b>	<b>1,410,821</b>	<b>1,329,282</b>	<b>(413,283)</b>	<b>-23.7%</b>
<b>Revenues Less Expenses</b>	<b>(250,744)</b>	<b>(193,335)</b>	<b>(641,986)</b>	<b>(150,134)</b>	<b>(808,382)</b>		

### Significant Issues and Changes

FY 21-22 Presentation changes are the result of the new county-wide chart of account implementation

Older Adult Services receives funding from the State of Oregon Medicaid program, Clackamas County grants, and community donations. The opportunity for program expansion continues as the demand for Meals on Wheels, educational, and social services needs increase for older adults within the District. The Nutrition and Transportation fund was rolled into the NCPRD General Fund in FY 21-22.



# North Clackamas Parks & Recreation District

## Parks, Trails & Natural Areas

### Purpose Statement

The purpose of the Parks, Trails and Natural Areas program is to provide management, maintenance, and ongoing stewardship services to NCPRD residents and visitors so they can access safe, clean, and well-maintained Parks, Trails, and Natural Areas both now and into the future.

### Performance Narrative

During the first three quarters of FY 20-21, the Parks Maintenance department completed over half of the three capital repair and replace projects scheduled, including replacement of the dog run fencing and replacement of the foul ball safety netting at North Clackamas Park. In addition, during the first three quarters of FY 20-21, the department completed 93% of the work orders within 7 days of receipt.

### Key Performance Measures

		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Target	Actual as of (3/30/21)	FY 21-22 Target
Result	95% of Maintenance Work Orders completed within 7 days of receipt	New	100%	95%	93%	95%
Result	90% of existing capital repair/replace projects completed per the annual Capital Improvement Plan (CIP)	46%	86%	90%	52%	90%
Result	Percentage of Maintenance Work Orders completed within 90 days	100%	100%	N/A	N/A	N/A

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 budgets dollars in a repair and replacement reserve to fund identified assets in need of repair and replacement. We have not budgeted for a transfer from the NCPRD General Fund for Capital Repair and Replacement for the past two years. We have a more focused approach to capital repair and replacement spending, concentrating on projects that will maintain the safety, security, and longevity of District facilities. This approach to funding capital asset repair and replacement is not a sustainable model and will need to be addressed in the future.

A number of capital asset projects were scheduled to be repaired or replaced in FY 20-21, including replacement of the dog run fencing at North Clackamas Park, replacement of the foul ball safety netting at North Clackamas Park, and replacement of the fire alarm panel at the Aquatic Park.

As of the writing of this report, 50% of the capital repair and replace projects have been completed for FY 20-21, as follows:

Dog Run fencing replacement 100%  
Foul ball safety netting replacement 50%  
Fire Alarm panel replacement 0%

#### Program includes:

Mandated Services

Shared Services

Grant Funding

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 budgeted \$119,900 for local **grant funding** for planting and maintenance at several natural areas within the District.



# North Clackamas Parks & Recreation District

## Parks, Trails & Natural Areas

### Budget Summary

	FY 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Amended Budget	FY 20-21 Projected Year End	FY 21-22 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
<b>Beginning Fund Balance</b>	-	-	-	-	-	-	0%
Federal , State, Local, All Other Gifts & Donations	74,309	91,750	106,750	210,486	124,650	17,900	16.8%
Charges, Fees, License, Permits, Fines, Assessments	118,816	6,668	5,000	5,189	5,000	-	0%
All Other Revenue Resources	-	129,549	127,629	127,629	134,010	6,381	5.0%
Other Interfund Transfers	14,471	33,270	67,809	6,000	26,789	(41,020)	-60.5%
<b>Operating Revenue</b>	<b>207,597</b>	<b>261,237</b>	<b>307,188</b>	<b>349,304</b>	<b>290,449</b>	<b>(16,739)</b>	<b>-5.4%</b>
<b>Total Revenue</b>	<b>207,597</b>	<b>261,237</b>	<b>307,188</b>	<b>349,304</b>	<b>290,449</b>	<b>(16,739)</b>	<b>-5.4%</b>
Materials and Services	2,011,646	2,067,773	2,480,594	2,374,646	3,177,470	696,876	28.1%
<b>Operating Expenditure</b>	<b>2,011,646</b>	<b>2,067,773</b>	<b>2,480,594</b>	<b>2,374,646</b>	<b>3,177,470</b>	<b>696,876</b>	<b>28.1%</b>
Special Payments	-	-	1,000	-	1,000	-	0%
<b>Tdotal Expense</b>	<b>2,011,646</b>	<b>2,067,773</b>	<b>2,481,594</b>	<b>2,374,646</b>	<b>3,178,470</b>	<b>696,876</b>	<b>28.1%</b>
<b>Revenues Less Expenses</b>	<b>(1,804,049)</b>	<b>(1,806,536)</b>	<b>(2,174,406)</b>	<b>(2,025,342)</b>	<b>(2,888,021)</b>	<b>(713,615)</b>	

### Significant Issues and Changes

FY 21-22 Presentation changes are the result of the new county-wide chart of account implementation

In addition to the ongoing maintenance for the District's parks and trails, NCPRD has scheduled projects at the Aquatic Park, as well as various other parks and natural areas during FY 21-22. State and local grants help subsidize the revenue for parks and trails maintenance. The utilities and building maintenance for all facilities is budgeted within the Parks, Trails, and Natural Areas program and is reflected in the increased materials & services expenditures for FY 21-22.



## North Clackamas Parks & Recreation District

### Asset Development

#### Purpose Statement

The purpose of the NCPRD Asset Development program is to provide planning, acquisition and development services to NCPRD residents so they can experience additional parks, facilities, trails and natural areas that meet identified needs.

#### 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 18-19 Actual	FY 19-20 Actual	FY 20-21 Target	Actual as of (3/30/21)	FY 21-22 Target
Result	33% of NCPRD <i>project phases</i> completed per the annual Capital Improvement Plan	N/A	New	33%	22%	33%
Result	Percentage of growth in District's developed parks, trails and natural areas in acres	N/A	5%	N/A	N/A	N/A
Result	Percentage of planning projects completed	N/A	33.33%	N/A	N/A	N/A

Capital projects have multiple phases, including planning, acquisition, design, and construction, and may take several years to complete. In FY 21-22, we will continue to measure the completion percentage of each phase of the planned capital improvement projects.

In FY 20-21, nine capital improvement projects were planned, totaling over \$2.3 million dollars. These projects are funded by System Development Charges, grants, and the NCPRD General Fund. Included in these budgeted projects are design and construction documents for Milwaukie Bay Park and Concord Property design and engineering plans. At the writing of this report, both Milwaukie Bay Park and the Concord Property are 100% completed for the planning phase.

#### Program includes:

Mandated Services

Shared Services

Grant Funding

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 21-22, Asset Development is budgeted to receive \$1,311,500 **grant funding** from local and state grants.



# North Clackamas Parks & Recreation District

## Asset Development

### Budget Summary

	FY 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Amended Budget	FY 20-21 Projected Year End	FY 21-22 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
<b>Beginning Fund Balance</b>	<b>31,696,324</b>	<b>31,865,774</b>	<b>14,298,242</b>	<b>16,701,289</b>	<b>14,997,211</b>	<b>698,969</b>	<b>4.9%</b>
Federal , State, Local, All Other Gifts & Donations	686,213	-	64,000	245,075	1,311,500	<b>1,247,500</b>	<b>1949.2%</b>
Charges, Fees, License, Permits, Fines, Assessments	1,108,900	2,348,319	822,241	714,835	710,802	<b>(111,439)</b>	<b>-13.6%</b>
All Other Revenue Resources	773,616	540,439	174,450	173,227	382,424	<b>207,974</b>	<b>119.2%</b>
Other Interfund Transfers	2,204,494	2,154,931	1,582,455	783,085	4,750,807	<b>3,168,352</b>	<b>200.2%</b>
<b>Operating Revenue</b>	<b>4,773,223</b>	<b>5,043,689</b>	<b>2,643,146</b>	<b>1,916,222</b>	<b>7,155,533</b>	<b>4,512,387</b>	<b>170.7%</b>
<b>Total Revenue</b>	<b>36,469,546</b>	<b>36,909,463</b>	<b>16,941,388</b>	<b>18,617,511</b>	<b>22,152,744</b>	<b>5,211,356</b>	<b>30.8%</b>
Materials and Services	407,493	423,456	1,029,913	573,509	955,740	<b>(74,173)</b>	<b>-7.2%</b>
Capital Outlay	2,755,084	1,261,278	14,524,346	2,219,085	17,403,176	<b>2,878,830</b>	<b>19.8%</b>
<b>Operating Expenditure</b>	<b>3,162,577</b>	<b>1,684,734</b>	<b>15,554,259</b>	<b>2,792,594</b>	<b>18,358,916</b>	<b>2,804,657</b>	<b>18.0%</b>
Debt Service	494,925	2,704,063	-	-	-	-	<b>0%</b>
Special Payments	-	14,300,000	1,000	-	1,000	-	<b>0%</b>
Transfers	1,254,706	1,695,245	1,783,705	1,051,978	4,411,261	<b>2,627,556</b>	<b>147.3%</b>
Unappropriated Ending Fund Balance	-	-	-	14,997,210	-	-	<b>0%</b>
<b>Total Expense</b>	<b>4,912,208</b>	<b>20,384,042</b>	<b>17,338,964</b>	<b>18,841,782</b>	<b>22,771,177</b>	<b>5,432,213</b>	<b>31.3%</b>
<b>Revenues Less Expenses</b>	<b>31,557,338</b>	<b>16,525,421</b>	<b>(397,576)</b>	<b>(224,271)</b>	<b>(618,433)</b>		

### Significant Issues and Changes

FY 21-22 Presentation changes are the result of the new county-wide chart of account implementation

Nine capital projects are planned for FY 21-22: an updated District Master Plan and Capital Improvement Plan; a Trails Master Plan; System Development Charges Methodology update; Concord Property Design & Engineering; Milwaukie Bay Park Final Design; Scott Park Master Plan; Jennings Lodge Elementary School Improvements, District Ball Fields, and Dogwood Park. Disposition proceeds from the sale of Hood View Sports Park to North Clackamas School District have been budgeted in this program. An additional 1 FTE Senior Planner has been included in the Planning budget for FY 21-22 to assist with projects.