



NORTH CLACKAMAS PARKS AND RECREATION DISTRICT

Development Services Building
150 Beaver Creek Road, Oregon City, OR 97045

Michael Bork, NCPRD Director

June 30, 2022

Board of County Commissioners
Clackamas County
Board of North Clackamas Parks and Recreation District

Members of the Board:

Approval of Resolution 2022- ____ Providing for Adoption of a North Clackamas Parks and Recreation District Budget for Fiscal Year 2022-2023, Making Appropriations and Imposing and Categorizing Taxes for the Period of July 1, 2022 through June 30, 2023

Purpose/Outcome	Approval of a resolution to adopt 2022-2023 Fiscal Year (FY) budget for North Clackamas Parks & Recreation District
Dollar Amount and Fiscal Impact	North Clackamas Parks and Recreation District budget in the amount of \$54,935,941 for FY 2022-2023.
Funding Source	Property taxes, System Development Charges, fees, grants, donations, etc.
Duration	July 1, 2022 through June 30, 2023
Previous Board Action/Review	<i>May 23, 2022 Proposed Budget Hearing</i> – NCPRD Budget Committee approved the FY 2022-2023 budget as presented. <i>June 14, 2022 BCC Policy Session</i> – reviewed changes of less than 10% to NCPRD Approved Budget
Strategic Plan Alignment	The adoption of the NCPRD FY 22-23 budget ensures a legally compliant and transparent budget process, which aligns with the County goal of Building Public Trust through Good Government.
Counsel Review	
Procurement Review	Was the item processed through Procurement? yes <input type="checkbox"/> no <input checked="" type="checkbox"/> X If no, provide brief explanation: Budget Adoption
Contact Person	Elizabeth Gomez, Financial Operations Manager, NCPRD 971-645-7935
Contract No.	N/A

BACKGROUND:

The attached resolution and exhibit adopt the budget as published and approved by the NCPRD Budget Committee, with changes less than 10% approved by the NCPRD Board of Directors, and in accordance with the state budget law, makes appropriations, and imposes and categorizes taxes for the fiscal year 2022-2023.

Changes to budget approved by NCPRD Budget Committee:

Capital Asset Fund	FY 22-23 Budget Approved	Changes Requested	FY 22-23 Final Budget
Materials & Services	85,000	-	85,000
Capital Outlay	14,186,710	+272,894	14,459,604
Reserve for Future Expenditures	7,816,466	-272,894	7,543,572
Total	\$22,088,176	-	\$22,088,176

RECOMMENDATION:

Staff respectfully recommends the Board approve Resolution 2022-____, including Exhibit A for adoption of the FY 22-23 budget.

ATTACHMENT:

Resolution 2022-____ in the matter of adopting a 2022-2023 Fiscal Year budget, making appropriations, and imposing and categorizing taxes for the period of July 1, 2022 through June 30, 2023.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Michael Bork". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Michael Bork, Director
North Clackamas Parks & Recreation District

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

A Resolution Of The Board Of County Commissioners Acting As The Governing Body Of The North Clackamas Parks And Recreation District In The Matter Of Adopting A 2022/2023 Fiscal Year Budget, Making Appropriations And Imposing And Categorizing Taxes For The Period Of July 1, 2022 Through June 30, 2023



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, 2022 through June 30, 2023, inclusive, has been prepared, published and approved by the Budget Committee, and that the matters discussed at the public hearing were taken into consideration, as provided by statute, and;

Whereas, in accordance with ORS 294.438 the notice of this public hearing and a financial summary was published in the Clackamas Review on June 22, 2022, and;

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

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

1. The budget is hereby adopted for the fiscal year 2022-2023 in the amount of **\$54,935,941** and establishes appropriations as shown in the attached Exhibit A, which by this reference is made a part of this resolution.
2. The following ad valorem property taxes are hereby imposed for tax year 2022-2023 upon the assessed value of all taxable property within the District and categorized for purposes of Article XI Section 11b of the Oregon Constitution and as subject to General Government Limitation:

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

DATED this 30th day of June, 2022

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

Chair

Recording Secretary

**North Clackamas Parks and Recreation District
Fiscal Year 2022-2023
Exhibit A**

General Fund

N CPRD Administration	\$ 198,180
Marketing & Communication	554,705
Recreation	920,063
Aquatic Park	1,790,462
Sports	1,390,138
Social Services	682,094
Nutrition	594,980
Transportation	148,507
Parks & Facility Maintenance	2,803,268
Natural Areas	609,627
Planning	814,015
Non-departmental	
Transfers to Other Funds	8,948,406
Contingency	2,373,670
	<u>\$ 21,828,115</u>

System Development Charges Fund - Zone 1

Materials and Services	\$ 21,000
Non-departmental	
Transfers to Other Funds	3,116,240
Reserve For Future Expenditures	2,584,560
	<u>\$ 5,721,800</u>

System Development Charges Fund - Zone 2

Materials and Services	\$ 8,000
Non-departmental	
Transfers to Other Funds	888,820
Reserve For Future Expenditures	1,819,270
	<u>\$ 2,716,090</u>

System Development Charges Fund - Zone 3

Materials and Services	\$ 8,000
Non-departmental	
Transfers to Other Funds	99,160
Reserve For Future Expenditures	2,474,600
	<u>\$ 2,581,760</u>

Capital Asset Fund, with approved changes

Materials and Services	\$ 85,000
Capital Outlay	14,459,604
Non-departmental	
Reserve For Future Expenditures	7,543,572
	<u>\$ 22,088,176</u>
Grand Total	<u>\$ 54,935,941</u>
Total Appropriated	\$ 40,513,939
Total Unappropriated	14,422,002
	<u>\$ 54,935,941</u>

*N CPRD Budget Committee approved the following:	
Capital Asset Fund	
Materials and Services	\$ 85,000
Capital Outlay	14,186,710
Non-departmental	
Reserve For Future Expenditures	7,816,466
	<u>\$ 22,088,176</u>
Grand Total	<u>\$ 54,935,941</u>
Total Appropriated	\$ 40,241,045
Total Unappropriated	14,694,896
	<u>\$ 54,935,941</u>