



**PROPOSED BUDGET**  
FISCAL YEAR 2024 | 2025



**NORTH CLACKAMAS**  
PARKS & RECREATION DISTRICT

NCPRD IS A COMPONENT UNIT OF CLACKAMAS COUNTY, OREGON

# **NORTH CLACKAMAS PARKS & RECREATION DISTRICT**

A Service District of Clackamas County

## **FISCAL YEAR 2024-2025 PROPOSED BUDGET**

### **BUDGET COMMITTEE**

#### **Board of County Commissioners**

Tootie Smith, Chair

Paul Savas, Commissioner

Martha Schrader, Commissioner

Mark Shull, Commissioner

Ben West, Commissioner

#### **Citizens**

Sean Buchanan

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Luca Derito

Macy Gast

Eric Shawn

**Clackamas County Administrator/Budget Officer  
Gary Schmidt**

**North Clackamas Parks and Recreation District Director  
Kia Selley, *RLA***

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Dominic Cortinas, North Clackamas Parks and Recreation District Deputy Director  
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## BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the North Clackamas Parks and Recreation District for its annual budget for the fiscal year beginning July 1, 2023. To receive this award, a governmental unit must publish a budget document that meets the following program criteria: a policy document, an operations guide, a financial plan, and a communications device.

The award is valid for one year. Based on GFOA's criteria, the budget continues to conform to program requirements, and the FY 24-25 budget document will be submitted to GFOA to determine its eligibility for the award in 2024.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
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PRESENTED TO

**North Clackamas Parks and Recreation District  
Oregon**

For the Fiscal Year Beginning

**July 01, 2023**

*Christopher P. Morrill*

**Executive Director**

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# INTRODUCTION



**NORTH CLACKAMAS**  
PARKS & RECREATION DISTRICT



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## **Budget Message**

### **Fiscal Year 2024-2025**

TO: North Clackamas Parks & Recreation District Board of Directors (BOD),  
Budget Committee Members, and  
District Residents

The North Clackamas Parks and Recreation District (NCPRD) Proposed Budget for Fiscal Year (FY) 2024-2025 beginning July 1, 2024 is \$48,281,237. This budget represents the District's comprehensive financial plan for aligning with the organization's mission to enrich community vitality and promote healthy living through parks and recreation.

The FY 24-25 NCPRD Budget presents five distinct lines of business:

- NCPRD Administration, which includes all Administration functions and Marketing.
- Programs and Community Centers, which includes the Recreation, Aquatic Park, Milwaukie Community Center, and Sports programs.
- Older Adult Services, which includes Older Adult and Social Services, Nutrition, and Transportation programs.
- Parks, Trails, and Natural Areas, which includes the Park and Facility Maintenance and programs for Trails and Natural Areas.
- Planning and Development, which includes the Planning Projects, System Development Charge program, Capital Improvement Projects, and Capital Repair and Replacement Projects.

### **DISTRICT PROFILE**

Voters approved the formation of the District in 1990, addressing the need for more parks and recreation services in the urbanized northern portion of Clackamas County. Now the second largest parks district in Oregon by population, the District serves more than 106,000 residents in a large area encompassing the City of Milwaukie, as well as the unincorporated areas of Jennings Lodge, Oak Grove, Sunnyside, and more.

NCPRD is a service district of Clackamas County. As of July 1, 2021, NCPRD became a stand-alone County department that is overseen by the District Administrator/County Administrator. As a county service district, the five-member Board of County Commissioners also serves as the NCPRD Board of Directors. As a service district with taxing authority, NCPRD levies a permanent rate of \$0.5382 per \$1,000 of assessed value. This rate is projected to generate approximately \$7.3 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 41.79 full-time equivalent (FTE) regular status employees and employs hundreds of seasonal and temporary positions

annually. FTE are recognized in the Clackamas County Budget; FTE counts in the NCPRD budget are provided for informational purposes.

NCPRD manages, protects, and maintains 34 developed parks (172 acres), seven natural areas or greenways including the 6-mile Trolley Trail, and 11 undeveloped parks (27 acres). The District also operates and maintains three community/recreation facilities: North Clackamas Aquatic Park, Milwaukie Community Center, and the Community Center at the Concord property, which will re-open to the community in summer 2025 following phase I renovations.

NCPRD provides a wide range of recreational opportunities for residents of all ages. Programs and activities include swimming lessons, sports leagues, enrichment and fitness classes, and educational and cultural offerings. The District serves all populations, including older adults and those with disabilities, offering vital social and health services, such as nutrition support and transportation services to homebound individuals.

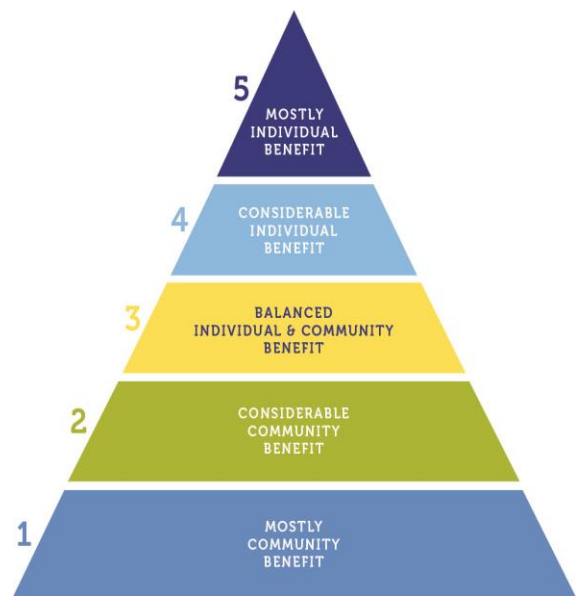
The District offers many community events throughout the year, some at no cost to participants, including Movies in the Park, Concerts in the Park, Fiesta Latina en el Parque, RecMobile, and seasonal celebrations. In addition, NCPRD hosts special events, including park groundbreaking and grand openings, and public open houses for gathering community input on planning and capital projects.

### **COST RECOVERY PLAN**

The District strives to set program and service fees according to a 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. (See Figure 1)

Within the plan, programs and services are grouped based on the users who benefit. For instance, a free Movie 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.

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 benefits have higher cost recovery targets. These programs typically have higher participation fees that help offset the cost of providing free and subsidized services with greater community benefit.



### **FISCAL PLANNING**

The budget for FY 24-25 represents the District’s financial plan to achieve the following goals and priorities:

- Support 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 quality recreation, fitness, education, and older adult programs to District residents that are competitively priced, consistent with the cost recovery methodology, accessible to the largest number of residents given resources available, and align with the needs and desires of the District’s population.
- Operate and maintain existing District parks and facilities in a cost-effective and efficient manner, focusing on investments that will maintain the safety, security, and longevity of all District assets.

## FUNDING

The cost of operations continues to outpace annual tax revenue generation making it difficult to serve the needs of District residents. Established in 1990, NCPRD’s tax base of \$0.5382 per \$1,000 of assessed value continues to be among the lowest rates for comparable districts in the state. 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 \$2.01. (See Figure 2). This challenge has been compounded by the recent historic inflation.

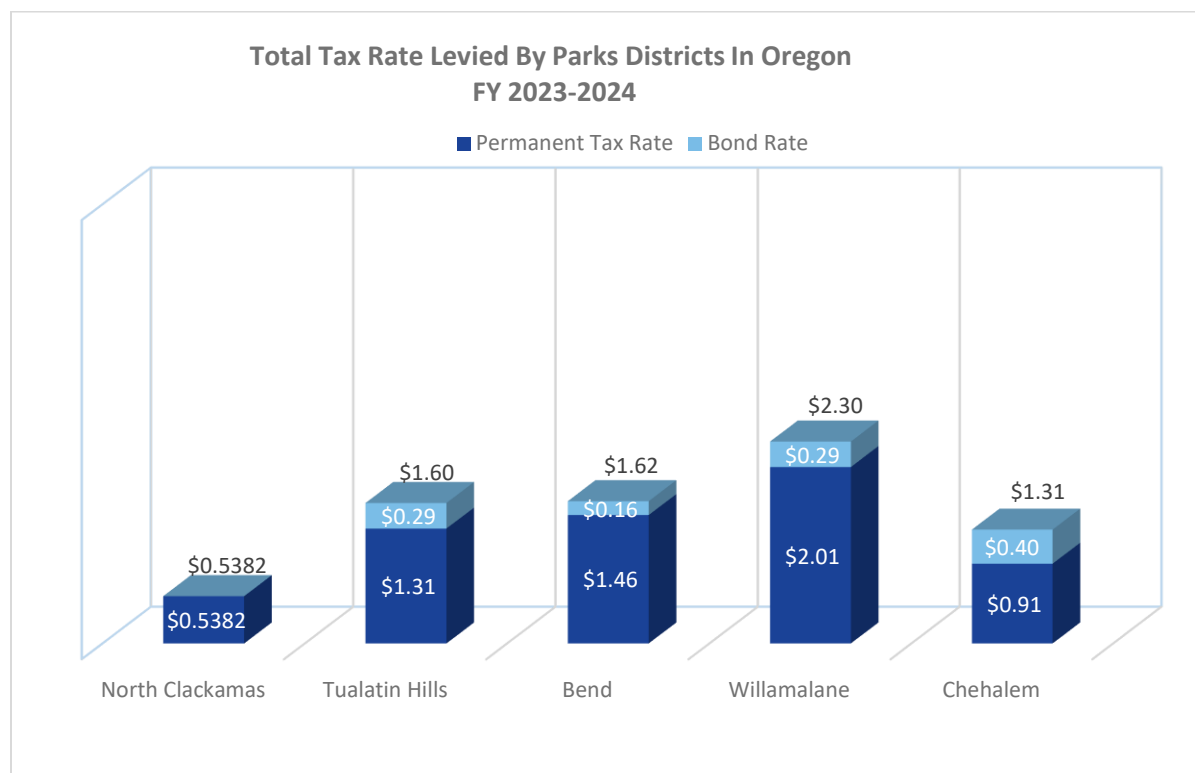


Figure 2. Total Tax Rate Levied by Parks Districts in Oregon FY 23-24

The original District Master Plan calls for two \$25 million general obligation bonds, or a total of \$50 million to fund capital expenditures, however, the District has never presented a ballot measure to District voters. System Development Charge (SDC) funds are collected from new development to fund park expansion and serve new growth, however, current SDC rates are some of the lowest in the region. Further, the lack of a dedicated source of funding for capital repair and replacement projects has required NCPRD to fund these projects and ongoing operations from the permanent tax base revenue, which is typically reserved for operational purposes. For these reasons, the delivery of new capital assets and capital repair and replacement investments has been limited.

## **DISTRICT CHALLENGES**

### *Financial Forecast*

The most significant issue facing the District is that the cost of operations is outpacing the generation of revenues. Although this problem has been growing over time, the recent inflationary period has accelerated the problem. Conservative budget forecasts indicate that in approximately five years the NCPRD General Fund will not be sufficient to cover the cost of District operations without an increase in revenue or program reductions. If, however, additional System Development Charge revenues are allocated to capital projects in FY 24-25 the NCPRD General Fund is forecasted to sustain District operations for up to seven years. Also, with the unprecedented rise in materials and labor, the cost of delivering capital projects has also increased thereby putting more strain on existing System Development Charge fund resources.

### *Milwaukie Bay Park*

In FY 22-23, this project was temporarily put on hold due to ongoing discussions with the City of Milwaukie and NCPRD about the future of the District. NCPRD has preserved dedicated project funds should the project move forward in FY 24-25. However, the funding allocated may not be sufficient to complete design drawings (currently at 50% complete) and construct the project given recent inflation.

### *Wichita Center*

NCPRD came into ownership of the Wichita property in March 2018 as part of a partnership agreement with the North Clackamas School District (NCS D). NCS D established the Wichita Center for Family and Community (Wichita Center) as a social services location prior to NCPRD becoming the property owner. As per the partnership agreement, social services activities would temporarily continue and NCPRD would continue to use Wichita for parks and recreation activities. In October 2023, NCS D expressed interest in re-purchasing the property and the NCPRD Board directed staff to work with the school district to respond to that interest. At the time of this writing, no final decisions have been made although productive conversations are ongoing between NCS D and NCPRD about the future ownership of the Wichita Center.

## **CURRENT YEAR HIGHLIGHTS**

- Welcomed a new NCPRD Director, Kia Selley.
- Celebrated the 30-year anniversary of the Aquatic Park.
- Sensory Swims, which feature reduced noise and lighting, limited crowds, and an additional quiet space, provided swimming opportunities for the inclusive and adaptive community.
- Shooting Stars, a basketball program for players with additional needs and cognitive disabilities, experienced its highest enrollment in the history of the program.
- “A Place at the Center” (APAC), an activities program that is specifically designed for people experiencing memory loss due to Alzheimer’s, stroke, or other neurological conditions, reached its maximum number of participants.
- Partnered with the Friends of the Milwaukie Community Center Foundation on the Thanksgiving Dinner, Donate a Dinner, and March for Meals bringing in over \$20,000 in contributions and donations.
- Replaced the soft surface walking path at Altamont Park with concrete.
- Commenced construction on the park, playground, and phase I improvements to the community center at the Concord property.
- Launched the System Plan project, a 20-year roadmap for District investments.

- Completed schematic design for the park at the Jennings Lodge campus.

Thank you to NCPRD staff and the District Advisory Committee for their contributions to the FY 24-25 Budget. And thank you to the elected NCPRD Board of Directors and appointed NCPRD Budget Committee for their continued stewardship and oversight of the North Clackamas Parks and Recreation District.

Respectfully submitted,



Gary Schmidt  
District Administrator, North Clackamas Parks and Recreation District  
County Administrator, Clackamas County



Kia Selley, *RLA*  
Director, North Clackamas Parks and Recreation District

# BUDGET OVERVIEW

The following summary data serves to complement the Budget Message and provides a general overview of significant FY 24-25 budgetary items, highlights, and trends for North Clackamas Parks and Recreation District (NCPRD).

Per Oregon State Budget Law, NCPRD’s total FY 24-25 budget is balanced overall and in each fund. That balancing results when “resources,” which consist of revenues combined with other financing sources, interfund transfers in, and beginning fund balances, are equal to “requirements,” which consist of planned expenditures, contingencies, interfund transfers out, and reserves.

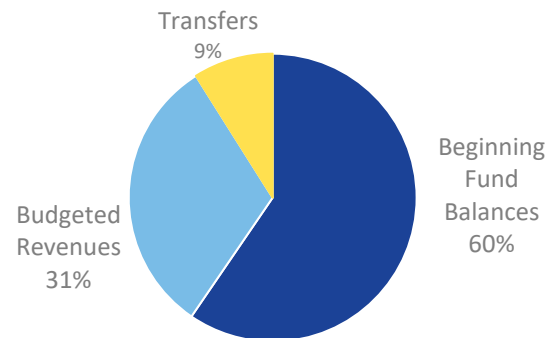
## BUDGET SUMMARY

### FY 24-25 Total Resources \$48,281,237

Total District resources include budgeted current revenues of approximately \$48.3 million. Resources include budgeted revenues of \$15.2 million, beginning fund balances of \$28.8 million, and interfund transfers-in of \$4.3 million.

Resources	Amount
Beginning Fund Balance	28,747,801
Budgeted Revenues	15,212,676
Interfund Transfers In	4,320,760
<b>TOTAL</b>	<b>\$48,281,237</b>

### Total Resources

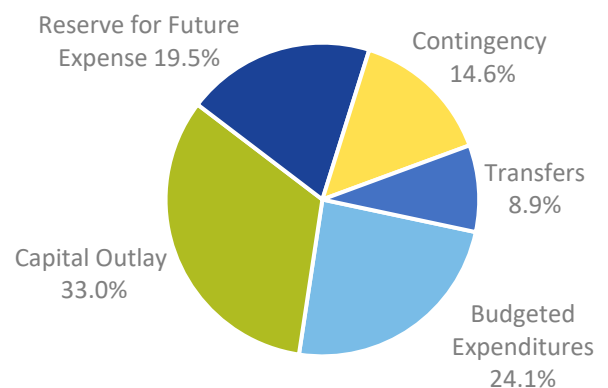


### FY 24-25 Total Requirements \$48,281,237

Total District requirements for FY 24-25 are budgeted at approximately \$48.3 million. Requirements include budgeted expenditures of \$11.6 million, capital outlay of \$15.9 million, reserve for future expenditures of \$9.4 million, contingency of \$7.1 million, and interfund transfers-out of \$4.3 million.

Requirements	Amount
Budgeted Expenditures	11,616,116
Capital Outlay	15,913,828
Reserve for Future Expenditures	9,404,833
Contingency	7,025,700
Interfund Transfers Out	4,320,760
<b>TOTAL</b>	<b>\$48,281,237</b>

### Total Requirements



## BUDGET SUMMARY – ALL FUNDS

<b>RESOURCES</b>	<b>FY 21-22 Actual</b>	<b>FY 22-23 Actual</b>	<b>FY 23-24 Budget</b>	<b>FY 23-24 Projected</b>	<b>FY 24-25 Proposed</b>
Beginning Fund Balance	26,492,224	28,666,540	30,249,772	33,196,636	28,747,801
<b>Revenues</b>					
Taxes	6,608,702	6,949,573	7,116,634	7,330,000	7,443,000
Federal, State, local, All Other Gifts and Donations	232,113	3,243,653	3,336,193	1,716,929	3,124,823
Charges, Fees, Licenses, Permits, Fines, Assessments	3,827,716	3,308,369	2,553,450	3,015,896	3,136,500
All Other Revenue Resources	504,256	1,420,647	714,989	1,808,310	1,508,353
Other Interfund Transfers	307,268	278,355	13,557,265	12,339,458	4,320,760
<b>Sub-total - Revenues</b>	<b>11,480,055</b>	<b>15,200,597</b>	<b>27,278,531</b>	<b>26,210,593</b>	<b>19,533,436</b>
<b>TOTAL RESOURCES</b>	<b>37,972,279</b>	<b>43,867,137</b>	<b>57,528,303</b>	<b>59,407,229</b>	<b>48,281,237</b>
<b>REQUIREMENTS</b>	<b>FY 21-22 Actual</b>	<b>FY 22-23 Actual</b>	<b>FY 23-24 Budget</b>	<b>FY 23-24 Projected</b>	<b>FY 24-25 Proposed</b>
<b>Operating Expenditures</b>					
Materials and Services*	8,464,108	9,068,739	11,763,570	10,548,058	11,616,116
Capital Outlay	534,362	1,323,406	16,114,948	7,771,912	15,913,828
Transfers	307,268	278,355	13,557,265	12,339,458	4,320,760
Reserve For Future Expenditures	-	-	13,183,829	-	9,404,833
Contingency	-	-	2,908,692	-	7,025,700
<b>Ending Fund Balance</b>	<b>28,666,541</b>	<b>33,196,637</b>	<b>-</b>	<b>28,747,801</b>	<b>-</b>
<b>TOTAL REQUIREMENTS</b>	<b>9,305,738</b>	<b>10,670,500</b>	<b>57,528,304</b>	<b>30,659,428</b>	<b>48,281,237</b>

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



## DISTRICT REVENUE SUMMARY BY PROGRAM

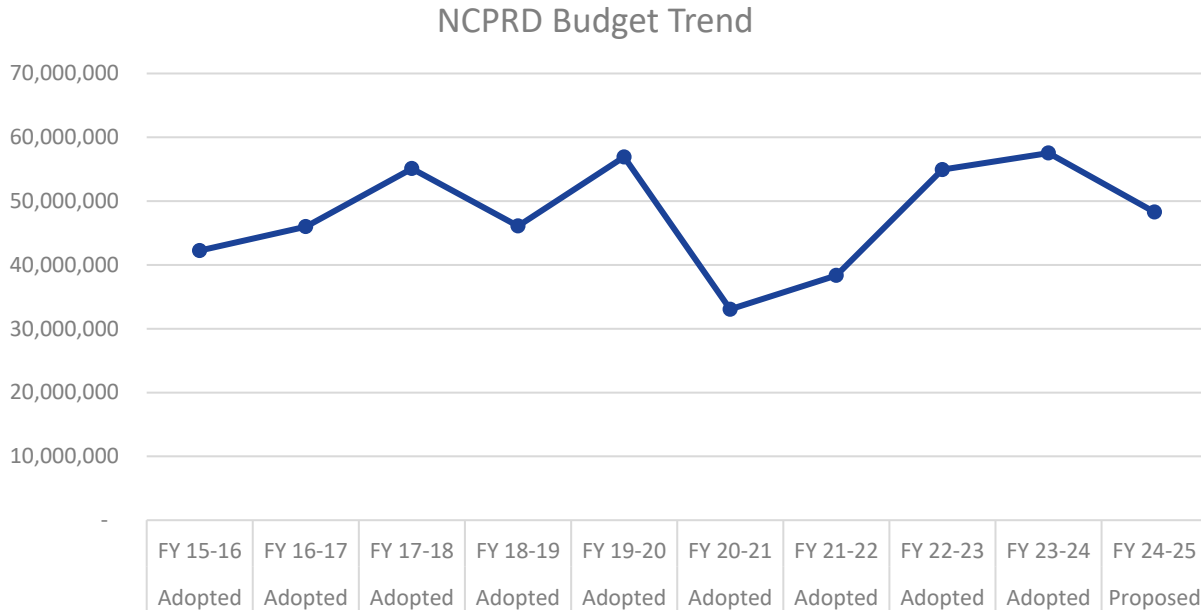
Fund	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Proposed FY 24-25	Approved FY 24-25	Adopted FY 24-25
<b>NCPRD General Fund</b>						
<b>NCPRD Administration</b>						
Administration	\$ 15,778,569	\$ 17,785,350	\$ 21,011,456	\$ 14,276,974	\$ -	\$ -
<b>Programs and Community Centers</b>						
Recreation	191,788	866,814	223,000	285,000	-	-
Aquatic Park	1,054,709	2,718,461	1,149,443	1,283,000	-	-
Sports	705,444	1,574,921	652,500	655,000	-	-
<b>Older Adult Services</b>						
Social Services	69,951	78,880	69,000	80,300	-	-
Nutrition	592,153	599,731	523,000	550,000	-	-
Transportation	60,834	67,328	65,200	71,000	-	-
<b>Parks, Trails, and Natural Areas</b>						
Parks and Facility Maintenance	179,211	157,055	222,921	5,350	-	-
Natural Areas	88,298	58,187	90,000	60,000	-	-
<b>Planning and Development</b>						
Planning	36,233	42,245	400,892	557,732	-	-
<b>Total</b>	<b>18,757,190</b>	<b>23,948,973</b>	<b>24,407,411</b>	<b>17,824,356</b>	<b>-</b>	<b>-</b>
<b>SDC Fund Zone 1</b>						
<b>Total</b>	<b>6,261,430</b>	<b>6,734,567</b>	<b>5,972,557</b>	<b>7,388,809</b>	<b>-</b>	<b>-</b>
<b>SDC Fund Zone 2</b>						
<b>Total</b>	<b>2,427,788</b>	<b>2,599,090</b>	<b>2,601,897</b>	<b>765,168</b>	<b>-</b>	<b>-</b>
<b>SDC Fund Zone 3</b>						
<b>Total</b>	<b>2,484,129</b>	<b>2,658,505</b>	<b>2,527,598</b>	<b>2,921,097</b>	<b>-</b>	<b>-</b>
<b>Capital Projects Fund</b>						
Capital Improvement Projects	4,647,425	4,491,561	18,930,156	16,311,228	-	-
Capital Repair and Replacement	3,394,317	3,434,441	3,088,684	3,070,579	-	-
<b>Total</b>	<b>8,041,742</b>	<b>7,926,002</b>	<b>22,018,840</b>	<b>19,381,807</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>\$ 37,972,279</b>	<b>\$ 43,867,137</b>	<b>\$ 57,528,303</b>	<b>\$ 48,281,237</b>	<b>\$ -</b>	<b>\$ -</b>

## DISTRICT EXPENSE SUMMARY BY PROGRAM

Fund	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Proposed FY 24-25	Approved FY 24-25	Adopted FY 24-25
<b>N CPRD General Fund</b>						
<b>N CPRD Administration</b>						
Administration	\$ 715,362	\$ 198,612	\$ 12,947,194	\$ 8,097,864	\$ -	\$ -
Marketing and Communication	402,841	513,162	642,401	549,438	-	-
<b>Programs and Community Centers</b>						
Recreation	636,256	762,224	1,155,475	995,119	-	-
Aquatic Park	1,443,808	1,629,917	2,018,192	1,684,382	-	-
Sports	1,150,184	1,246,603	1,507,439	1,372,226	-	-
<b>Older Adult Services</b>						
Social Services	448,058	493,775	629,203	531,277	-	-
Nutrition	666,976	731,745	758,889	730,153	-	-
Transportation	107,293	163,424	203,200	178,446	-	-
<b>Parks, Trails, and Natural Areas</b>						
Parks and Facility Maintenance	2,194,211	2,359,959	3,011,852	2,678,956	-	-
Natural Areas	431,510	382,494	573,619	339,750	-	-
<b>Planning and Development</b>						
Planning	279,535	567,960	959,948	666,745	-	-
<b>Total</b>	<b>8,476,028</b>	<b>9,049,873</b>	<b>24,407,411</b>	<b>17,824,356</b>	<b>-</b>	<b>-</b>
<b>SDC Fund Zone 1</b>						
<b>Total</b>	<b>259,513</b>	<b>231,430</b>	<b>5,972,557</b>	<b>7,388,809</b>	<b>-</b>	<b>-</b>
<b>SDC Fund Zone 2</b>						
<b>Total</b>	<b>7,063</b>	<b>30,885</b>	<b>2,601,897</b>	<b>765,168</b>	<b>-</b>	<b>-</b>
<b>SDC Fund Zone 3</b>						
<b>Total</b>	<b>3,671</b>	<b>13,165</b>	<b>2,527,598</b>	<b>2,921,097</b>	<b>-</b>	<b>-</b>
<b>Capital Projects Fund</b>						
Capital Improvement Projects	504,335	1,093,897	18,930,156	16,311,228	-	-
Capital Repair and Replacement	55,128	251,251	3,088,684	3,070,579	-	-
<b>Total</b>	<b>559,463</b>	<b>1,345,148</b>	<b>22,018,840</b>	<b>19,381,807</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>\$ 9,305,738</b>	<b>\$ 10,670,501</b>	<b>\$ 57,528,303</b>	<b>\$ 48,281,237</b>	<b>\$ -</b>	<b>\$ -</b>

## TOTAL BUDGET

The total Department budget for FY 24-25 is approximately \$48.3 million, a 28% decrease over the FY 23-24 budget of \$57.5 million. The primary driver for this budget reduction is the staff's effort to analyze the prior year's actuals and make modest increases. In addition, fund transfers between NCPRD funds were significantly decreased, which tends to inflate the overall budget.

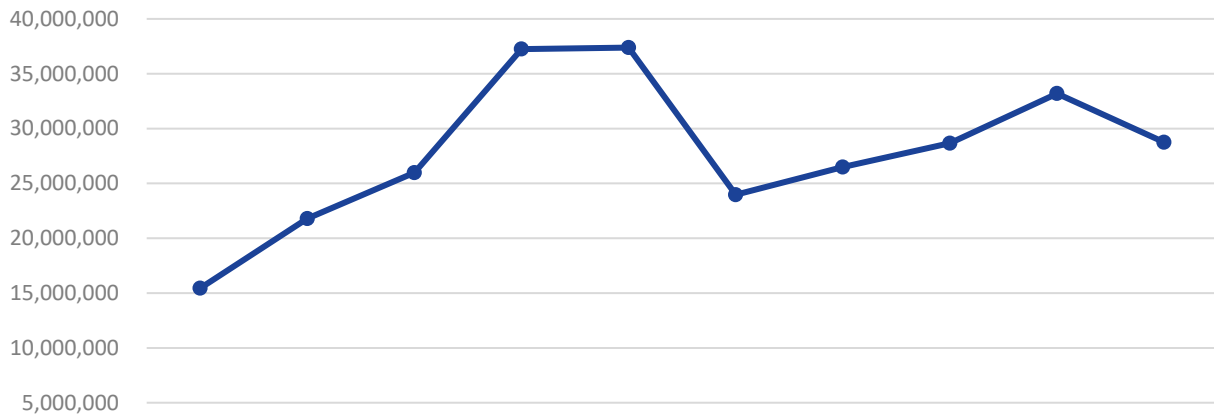


## FUND BALANCES

Fund balance is the difference between accumulated resources and the requirements charged against them over the life of a fund. The fund balance at the end of one fiscal year is carried forward to the following year. Per Oregon Budget Law, the resources of each fund, including the beginning fund balance, must be equal to the requirements in that fund, including the ending fund balance. Changes in fund balance are helpful to understand whether expenditures are sustainable without additional revenue.

NCPRD's fund balance has been on a steady increase since FY 15-16, except for the large decline between FY 19-20 and FY 20-21, when NCPRD settled a lawsuit with the City of Happy Valley and transferred approximately \$14 million to the City as part of the settlement. Increases in fund balance overall result from revenues in excess of expenses. The decrease in fund balance proposed in FY 24-25 is from transferring a large portion of the NCPRD General Fund balance to the Capital Asset Fund in FY 23-24. The funds will be used to help fund the park, playground, and phase I community center renovations located at the Concord property, which is set to finish in the summer of 2025.

### Combined Beginning Fund Balance



FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Proposed

The table below shows the aggregate totals for FY 21-22 through FY 22-23 actuals, projected FY 23-24, and the FY 24-25 proposed budget.

	Actual FY 21-22	Actual FY 22-23	Projected FY 23-24	Proposed FY 24-25
Beginning Fund Balance	\$ 26,492,224	\$ 28,666,540	\$ 33,196,636	\$ 28,747,801
Ending Fund Balances	\$ 28,666,540	\$ 33,196,637	\$ 28,747,801	\$ 16,430,533
Increase/Decrease	\$ 2,174,316	\$ 4,530,097	\$ (4,448,835)	\$ (12,317,268)

The decrease shown in projected FY 23-24 and proposed FY 24-25 is due in part to the park, playground, and phase I community center renovations at the Concord property, which are expected to reach project completion at the end of summer 2025.

## REVENUE HIGHLIGHTS

### Budgeted Revenues - \$15,212,676

NCPRD’s primary revenue sources are from property taxes, grants, donations, and charges for services. Together, these sources of revenue account for 86% of the approximately \$15.2 million budgeted revenue for FY 24-25. Other revenue sources include System Development Charges (SDCs) and interest on investments.

Overall, budgeted revenues are expected to increase by 11% when compared to FY 23-24. Property taxes are anticipated to increase for the FY 24-25 budget year as collection rates have been near 100% in recent years and are estimated to be \$7.3 million in revenue. Interest, grants, and donations are budgeted at \$3.1 million for FY 24-25. Charges for services are expected to bring in \$2.6 million for FY 24-25. Charges for services derive from program revenue and SDCs. In recent years, the COVID-19 pandemic and inflationary costs of building materials have slowed construction, resulting in decreased collection of SDCs. For FY 24-25, NCPRD is increasing the expected SDC revenue collection to \$582,400, which, in comparison, is higher than the FY 23-24 budget but still lower than years prior. This is a 52% increase as FY 23-24 year-end projections are trending higher than anticipated.

## EXPENDITURE HIGHLIGHTS

*Budgeted Requirements - \$27,529,944*

NCPRD's budgeted expenditures, which include materials and services and capital outlay, are expected to remain static and decrease by 1% from \$27.9 million to \$27.5 million. The decrease in expenses for FY 24-25 is a result of staff analyzing the previous year's actuals and making modest increases related to personnel, food, fuel, and utilities.

Materials and services are budgeted to remain static and decrease by 1% in FY 24-25. Within budgeted materials and services are the costs for NCPRD personnel services. Personnel Services are contracted through Clackamas County, and expenses are budgeted in materials and services as contracted employees in the NCPRD budget. Full-time equivalent (FTE) positions are counted by Clackamas County and provided in the NCPRD budget for informational purposes only. The expense for contracted employees is expected to also remain static and increase by .7%. The relatively static costs for personnel are due to the District's effort to analyze prior year actuals and account for increases more modestly. Materials and services also include County allocated charges, which are increasing 44% to \$755,356 for FY 24-25.

Capital Outlay costs will remain relatively static, only decreasing 1%, from \$16.1 million to \$15.9 million. Priorities for FY 24-25 include the park, playground, and phase I community center renovations at the Concord property, completing the System Plan (to replace the District's Master Plan), potential land acquisition opportunities, and completing design for the park at the Jennings Lodge campus. NCPRD is budgeting capital outlay costs for the Milwaukie Bay Park project even though the project is currently on hold.

## TRANSFERS

Budget Transfers provide a means of reallocating resources (on either a permanent or temporary basis) within any one fund or amongst a selected group of funds. Budget Transfers are used to transfer budgeted amounts from one fund to another, or from one account within a fund to another account.

Total transfers budgeted for FY 24-25 equate to \$4,320,760. This is a 213% decrease when compared to the prior year's budgeted transfer of \$13,557,265. Transfers Out are shown as expenditures and Transfers In are shown as revenues in each fund. Accounting standards require items to be recorded in separate funds. Without careful consideration of the treatment of interfund activity with the budget presentment, the casual user may misunderstand the size of budget or scale of interfund activity.

SDC funds are transferred to the Capital Asset Fund for Capital Improvement Projects, on a reimbursement basis, after expenditures have occurred, and are budgeted based on the eligibility percentage of each project.

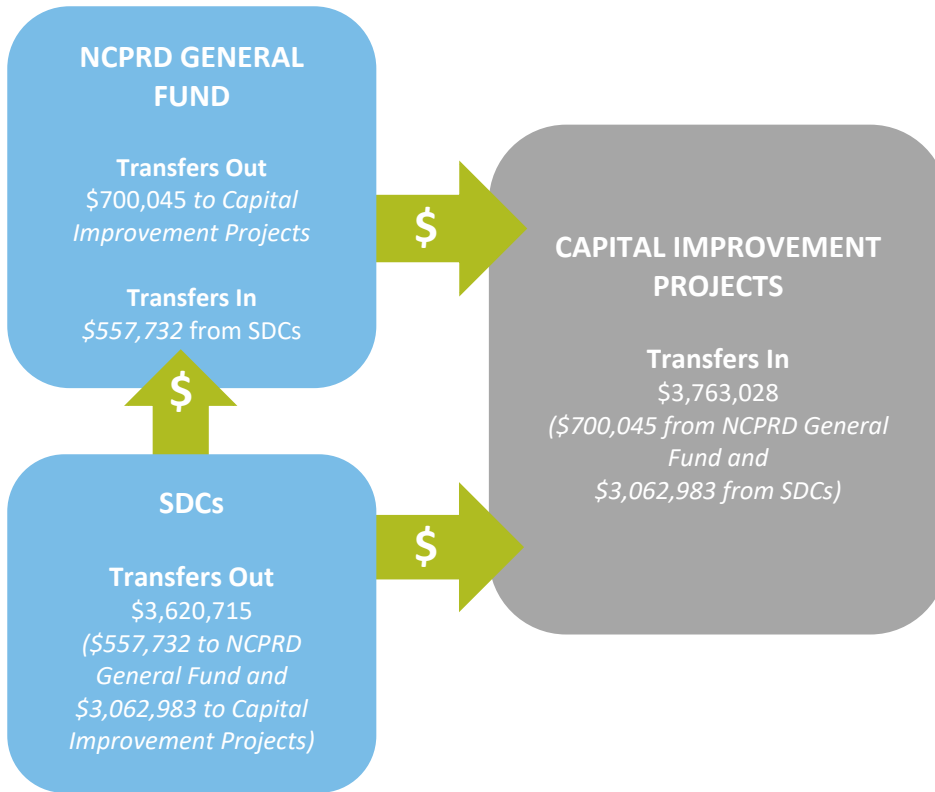
NCPRD General Fund funds are transferred to Capital Asset Fund for Capital Improvement Projects after expenditures have occurred. NCPRD General Funds cover project costs not covered by SDC's, grants, or other funding.

SDC funds are transferred to the NCPRD General Fund for staffing costs associated with each SDC eligible project. Staff time is tracked and reported on a quarterly basis.

**TRANSFERS BY CAPITAL PROJECTS**

Capital Project	SDC Transfers Out to Capital Improvement Projects	SDC Transfers Out to NCPRD General Fund	NCPRD General Fund Transfers Out to Capital Projects
System Plan	263,028	285,952	-
Milwaukie Bay Park	1,576,430	-	323,570
Parks at Jennings Lodge Campus	173,525	100,991	376,475
Park at Justice Property	50,000	35,397	-
Park, Playground, and Community Center at the Concord Property	-	135,392	-
Potential land acquisition	1,000,000	-	-
<b>TOTAL</b>	<b>\$3,062,983</b>	<b>\$557,732</b>	<b>\$700,045</b>

**TRANSFER PROCESS FLOW**



## RESERVE FOR FUTURE EXPENDITURES

In FY 24-25, NCPRD is allocating funds for current projects only and budgeting for future capital projects in reserve accounts within the System Development Charge (SDC) Funds and Capital Asset Fund. NCPRD General Fund is reserving funds for future cash flows. Reserves for future expenditures total approximately \$9.4 million. Reserves in the NCPRD General Fund total \$3.6 million, reserves housed in the SDC Funds total \$3.8 million, and the Capital Asset Fund totals \$2 million.

## SPECIAL PAYMENTS

The Special payments category is used for payments to other organizations for which goods or services are not received in return. Per Oregon Budget Law (ORS 294.388), special payments include payments of taxes, fees, or charges collected by one entity and then made to another organization on a pass-through basis, grants made or distributed to others that will be expended by them, and other expenditures that do not fit into one of the other expenditure categories. NCPRD is not anticipating these types of payments and is therefore not budgeting special payments for FY 24-25.

## CONTINGENCIES

Contingencies are funds set aside to provide for unforeseen circumstances that may arise during the year. The FY 24-25 budget includes contingencies of approximately \$7 million, which is approximately 15% of total budgeted expenditures. The NCPRD General Fund is budgeting \$2 million in contingency, which is roughly 17% of the budget. New in FY 24-25, the District is budgeting contingency in the SDC Funds and Capital Asset Fund. The three SDC Funds are budgeting a combined total of \$3.7 million, and the Capital Asset Fund is budgeting a total of \$1.4 million. These funds may only be accessed through special action of the NCPRD Board of Directors. NCPRD typically holds contingency to 5% of operating expenditures of the NCPRD General Fund but with the current economic trends, increasing costs, and the number of unknown decisions yet to be made, the District is choosing to strategically increase this for FY 24-25 in all applicable funds.

## REVENUE TRENDS

Over 49% of NCPRD’s revenues are derived from property taxes. NCPRD’s standard increase of 4% per year has continually kept funding available for ongoing expenses. The drop in tax revenue for FY 19-20 is due to the withdrawal of the City of Happy Valley from the District. Property tax revenue has steadily been increasing in the years after the withdrawal and is expected to bring in just over \$7.3 million for FY 24-25.

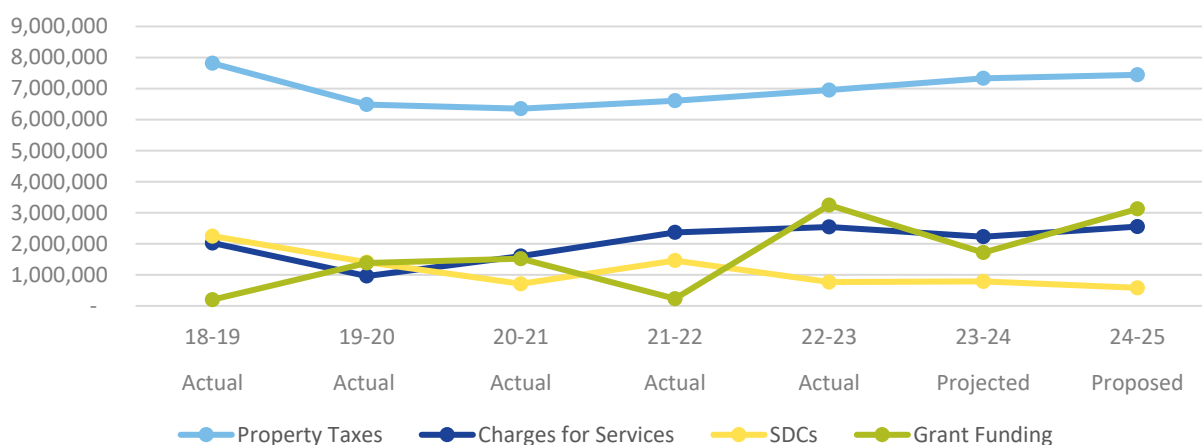
NCPRD’s charges for services have been holding steady. In FY 18-19 through early FY 20-21, NCPRD saw a decrease in revenue due to the COVID-19 pandemic. In March 2020, in an effort to help slow the spread of COVID-19 and protect the health of patrons, visitors, and staff, NCPRD closed all facilities and canceled all programs. Throughout the months that followed, NCPRD was able to offer limited in-person and virtual programming with expanded safety protocols and sanitation. FY 24-25 proposed revenue reflects an increase in charges for services with expanded programming opportunities in recreation, sports, and aquatics.

SDCs have shown a decrease since FY 18-19. This is due in part because of the unpredictability of construction within the District. In FY 21-22, NCPRD staff began an SDC Methodology update to transition to a “uniform”, non-zonal policy. The uniform SDC methodology would eliminate zones to create one uniform District Fund, with all areas having the same set fees and same eligibility rates. The revised methodology and ordinance are currently on hold. Because completion of the updated methodology is

unknown, the FY 24-25 budget assumes the existing policy with SDC zones. For FY 24-25 NCPRD is anticipating \$582,400 in revenue, a 53% increase over the prior year.

The District saw an increase in grant funding for FY 18-19 made possible, in part, due to grant funding provided by the State of Oregon’s Land and Conservation Fund for the completion of Wichita Park, located in the City of Milwaukie. In FY 19-20, NCPRD partnered with Oak Lodge Water Services District and, with the support of Metro and Oregon Parks and Recreation Department grants, completed the Boardman Wetland Nature project. In FY 22-23, NCPRD recognized over \$3.2 million in American Rescue Plan Act (ARPA) funding. FY 24-25 is estimating over \$3.1 million in grant funding to support the park and playground located at the Concord property and Milwaukie Bay Park project. The Milwaukie Bay Park project is currently on hold, but NCPRD is budgeting for design and construction costs should the project move forward.

Revenue Trends



## FULL-TIME EQUIVALENT POSITIONS

Personnel Services are contracted through Clackamas County and expenses are budgeted as contracted employees within materials and services in the NCPRD budget. FTE is counted by Clackamas County and FTE counts in the NCPRD budget are provided for informational purposes only.

FTE positions stayed relatively static in FY 20-21 and FY 21-22. The FY 22-23 budget increased to 38.79 FTE, three more FTE than the previous fiscal year; additional positions were created to support multiple areas of the District. The Parks and Facilities Maintenance program added a Building Maintenance Assistant to help with ongoing upkeep at all facilities. The Aquatic Park added a second Aquatic and Recreation Supervisor. The Recreation program added a Recreation Program Manager to help with growing Recreation programming.

The FY 23-24 budget was approved to add two additional positions to the Programs and Community Center line of business. The Recreation Program added a Recreation Coordinator to assist in the growing programming at both the Milwaukie Community Center, the community center at the Concord property, and various park locations. The position has a bilingual requirement to assist the District with translating materials for District residents. The Aquatic Park added a Shift Coordinator to help relieve the duties of part-time staff and the single Shift Coordinator already in place. During the fiscal year, the Marketing and Communications program added one additional FTE that was filled as a Graphic Designer. This addition increased the FTE total to 41.79. The labor costs for these positions are almost entirely offset by reduced spending on part-time, temporary staff.

There are no changes anticipated in FY 24-25 to FTE staffing levels.



The allocation of FTEs by program for the last four fiscal years and the FY 24-25 proposed budget is detailed below:

<b>Program</b>	<b>Actual FY 20-21</b>	<b>Actual FY 21-22</b>	<b>Actual FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Proposed FY 24-25</b>
<b>NCPRD General Fund</b>					
Administration	0.00	0.00	0.00	0.00	5.00
Marketing and Communication	1.30	1.30	1.30	2.30	2.00
Recreation	2.29	4.29	4.35	5.22	4.76
Aquatic Park	5.98	5.76	6.83	7.78	6.93
Sports	4.16	4.14	4.09	4.14	3.48
Social Services	3.88	1.60	3.91	3.12	2.79
Nutrition	3.29	3.41	1.99	2.90	2.49
Transportation	0.34	0.67	0.43	0.33	0.29
Parks and Facility Maintenance	9.05	9.05	10.20	10.45	9.05
Natural Areas	2.25	2.30	2.35	2.30	2.00
Planning	2.85	3.27	3.35	3.25	3.00
<b>Total NCPRD General Fund FTE</b>	<b>35.39</b>	<b>35.79</b>	<b>38.79</b>	<b>41.79</b>	<b>41.79</b>



# ABOUT THE DISTRICT



**NORTH CLACKAMAS**  
PARKS & RECREATION DISTRICT

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# Organizational Information

## 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 Clackamas County Board of Commissioners’ goals of creating a network of vibrant communities while also following the principle of keeping residents safe, healthy, and secure.

## ABOUT NCPRD

Voters approved the formation of North Clackamas Parks and Recreation District (NCPRD or the District) in 1990, addressing the need for greater parks and recreation services in the urbanized northern portion of Clackamas County. Now the second largest parks district in Oregon by population, the District serves more than 106,000 residents in a large area encompassing the City of Milwaukie as well as the unincorporated areas of Jennings Lodge, Oak Grove, Sunnyside, and more.

NCPRD is a service district of Clackamas County and a stand-alone County department. The five-member Board of County Commissioners serves as the NCPRD Board of Directors. As a service district with taxing authority, NCPRD levies a permanent rate of \$0.5382 per \$1,000 of assessed value. This rate will generate approximately \$7.3 million in the coming fiscal year.

NCPRD contracts with the county for 41.79 full-time equivalent (FTE) regular status employees and employs hundreds of seasonal and temporary positions annually. FTEs are recognized in the Clackamas County Budget; FTE counts in the NCPRD budget are provided for informational purposes.

NCPRD offers 32 developed parks, many acres of natural areas, and a network of trails, including the 6-mile Trolley Trail. Additionally, NCPRD operates several recreational facilities, including the North Clackamas Aquatic Park, Milwaukie Community Center, and the community center located at the Concord property.

Residents of all ages and abilities are provided with a wide range of recreational opportunities. Programs and activities range from swimming and sports, health and fitness, to educational and cultural offerings. The District serves all populations, including older adults and those with disabilities, offering vital social and health services. This includes nutrition support, such as Meals on Wheels, and transportation services to homebound individuals and seniors.

Community events are offered year-round, many at no cost to residents, including Movies in the Park, RecMobile, seasonal celebrations, and more. In addition, NCPRD hosts special events, including park groundbreaking, grand openings, and public open houses, to engage and inform residents about new capital projects.

# Statistics

106,000  
DISTRICT  
RESIDENTS



## DISTRICT STATISTICS



- 27 SQUARE-MILES
- 34 DEVELOPED PARKS
- 7 NATURAL AREAS & TRAILS
- 11 UNDEVELOPED PARKS
- 2 COMMUNITY CENTERS & 1 RECREATION FACILITY

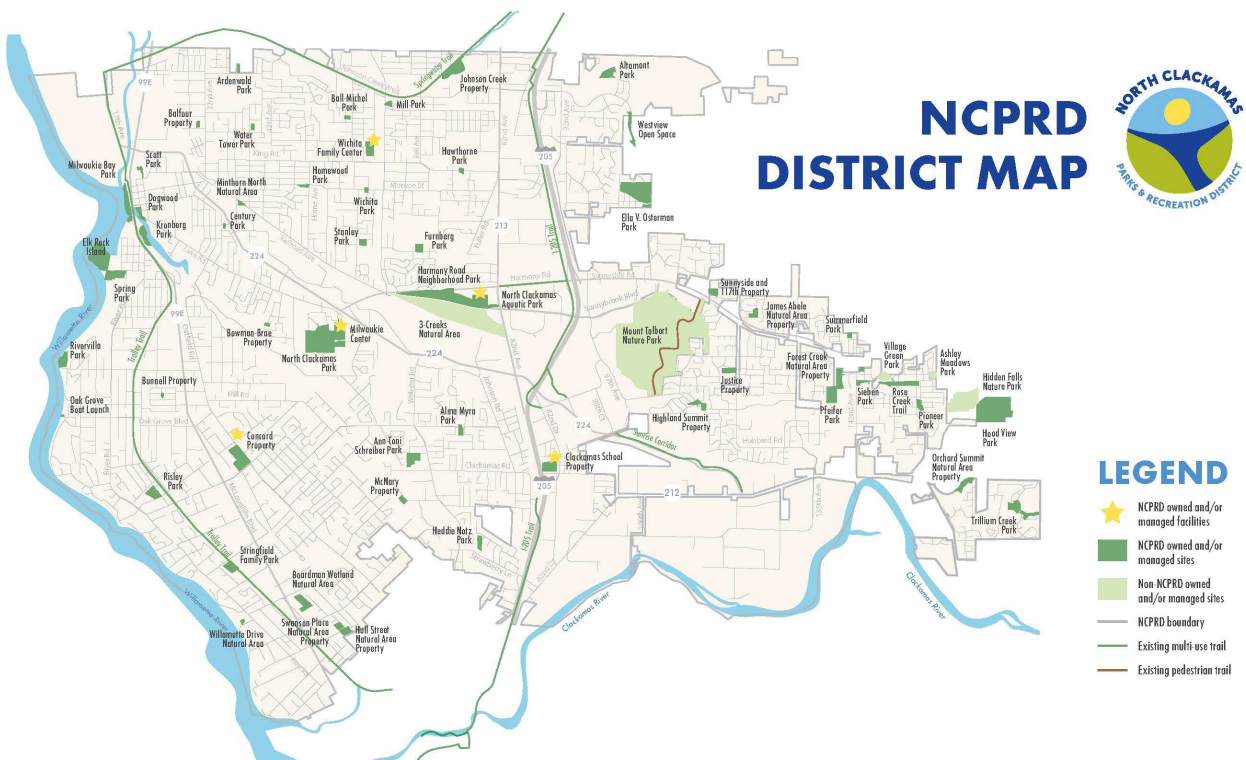
## OPERATING STATISTICS



- 14,553 SPORTS AND RECREATION PROGRAM PARTICIPANTS
- 5,746 SPECIAL EVENT PARTICIPANTS
- 7,016 NATIVE PLANTS PLANTED
- 71,076 NUTRITION PROGRAM MEALS SERVED
- 1,208 VOLUNTEERS

## DISTRICT MAP

NCPRD serves more than 106,000 residents in a large area encompassing the City of Milwaukie as well as the unincorporated areas of Jennings Lodge, Oak Grove, and Sunnyside.



# District Milestones

- 1990 ○ North Clackamas Parks and Recreation District formed
- 1990 ○ First District Master Plan adopted
- 1994 ○ North Clackamas Aquatic Park opens
- 2004 ○ District's second ever Master Plan adopted
- 2006 ○ Happy Valley residents vote to annex into the District
- 2007 ○ SDC Methodology and new Capital Improvement Plan (CIP) adopted
- 2009 ○ Stringfield Park opens in Oak Grove
- 2009 ○ Hood View Park opens in Happy Valley
- 2010 ○ Spring Park playground and natural area open
- 2011 ○ Trolley Trail construction begins
- 2014 ○ SDC Ordinance updated to remove 'Districtwide' category
- 2014 ○ Spring Park trail and alcove open
- 2014 ○ Trolley Trail completed from Gladstone to City of Portland (from one end of the District to the other)
- 2018 ○ Strategic Partnership with North Clackamas School District (NCSD) allows acquisition of three new school sites
- 2019 ○ Happy Valley withdraws from the District
- 2019 ○ Developed soft-surface Rose Creek Trail
- 2020 ○ Wichita Park opens in Milwaukie
- 2020 ○ Developed new soft-surface trail at North Clackamas Park
- 2021 ○ Park at Boardman Wetlands opens in Jennings Lodge
- 2021 ○ District Advisory Committee (DAC) reformed with proportionate sub-area representation
- 2021 ○ Separated from Clackamas County Business and Community Services (BCS) Department to form stand-alone department
- 2022 ○ Milwaukie Center changes name to Milwaukie Community Center
- 2022 ○ Hosted first Fiesta en el Parque Event
- 2023 ○ Commenced construction on the park, playground, and phase I community center renovations at the Concord property

# Department Organization

The North Clackamas Parks and Recreation District (NCPRD) is a county service district of Clackamas County. Personnel Services are contracted through Clackamas County, while expenses are accounted for in the materials and services line of the NCPRD budget. FTE (full-time equivalents) are counted by Clackamas County, and FTE amounts in the NCPRD budget are provided for informational purposes only.

NCPRD is organized into five lines of business: NCPRD Administration; Programs and Community Centers; Older Adult Services; Parks, Trails, and Natural Areas; and Planning and Development. Under the five lines of business are 11 operational programs. FTEs are allocated by program based on program needs and organizational objectives for the upcoming fiscal year.

In FY 22-23, the District completed a revision to the organizational chart and personnel structure to more closely align with the needs of the District. As the following notes detail, NCPRD plans to fill 41.79 FTE positions for FY 24-25.

## **NCPRD ADMINISTRATION | 7.00 FTE**

Staff in this workgroup provide administrative and marketing resources for all aspects of the District.

The NCPRD Administration line of business is comprised of Administration, Financial Operations, and Marketing and Communication divisions. Within this program, NCPRD coordinates District business and operations, including financial reporting, budget preparation and monitoring, risk management, purchasing and contract management to ensure compliance with applicable rules and regulations. In addition, the District’s marketing division organizes, publicizes, and promotes a diverse spectrum of programs, activities, and special events to highlight the positive impact NCPRD makes in the community.

For FY 24-25, administrative staff, a total of five FTEs, will no longer be allocated across NCPRD programs. Administrative staff will now be expensed from the NCPRD Administration program.

## **PROGRAMS AND COMMUNITY CENTERS | 15.17 FTE**

Staff in this workgroup provide a safe place for individuals to improve their personal and community well-being through play, socialization, learning, health, and fitness activities. FTE counts include Aquatic Park, Recreation, and Sports program staff.

The Program and Community Centers line of business consists of Recreation, Sports, and Aquatics divisions. This line of business provides a wide variety of year-round recreational, water-based, and educational programming throughout the District to enhance personal health and quality of life for all District residents and visitors from across the country.

## **OLDER ADULT SERVICES | 5.57 FTE**

Staff in this workgroup help older adults and special needs residents stay healthy, connected, and active in their community. FTE counts include Social Services, Nutrition, and Transportation program staff.

The Older Adult Services line of business provides essential life services for older adults and those with disabilities of all kinds. NCPRD seeks to help District residents remain independent, age in place, and

participate in community life. NCPRD provides Meals on Wheels, transportation services, and various enrichment classes, special events, and social activities at the District’s Milwaukie Community Center.

## **PARKS, TRAILS, AND NATURAL AREAS | 11.05 FTE**

Staff in this workgroup provide maintenance operations and management of District capital assets, including facilities, parks, equipment, and natural areas, to keep spaces beautiful, healthy, and safe for all visitors. FTE includes Parks and Facility Maintenance and Trails and Natural Areas program staff.

The Parks, Trails, and Natural Areas line of business provides ongoing support to all District facilities and programs to ensure the safety and care of NCPRD properties and facilities, minimizing risk to the District, and protecting public health and safety for all District residents and visitors. Additionally, this program coordinates and manages natural resources within District parks, trails, and open spaces.

## **PLANNING AND DEVELOPMENT | 3.00 FTE**

Staff in this workgroup plan and implement projects in the District to develop public parks, open spaces, and natural areas for all District residents and visitors to enjoy. The FTE for this program includes staff in the Planning program.

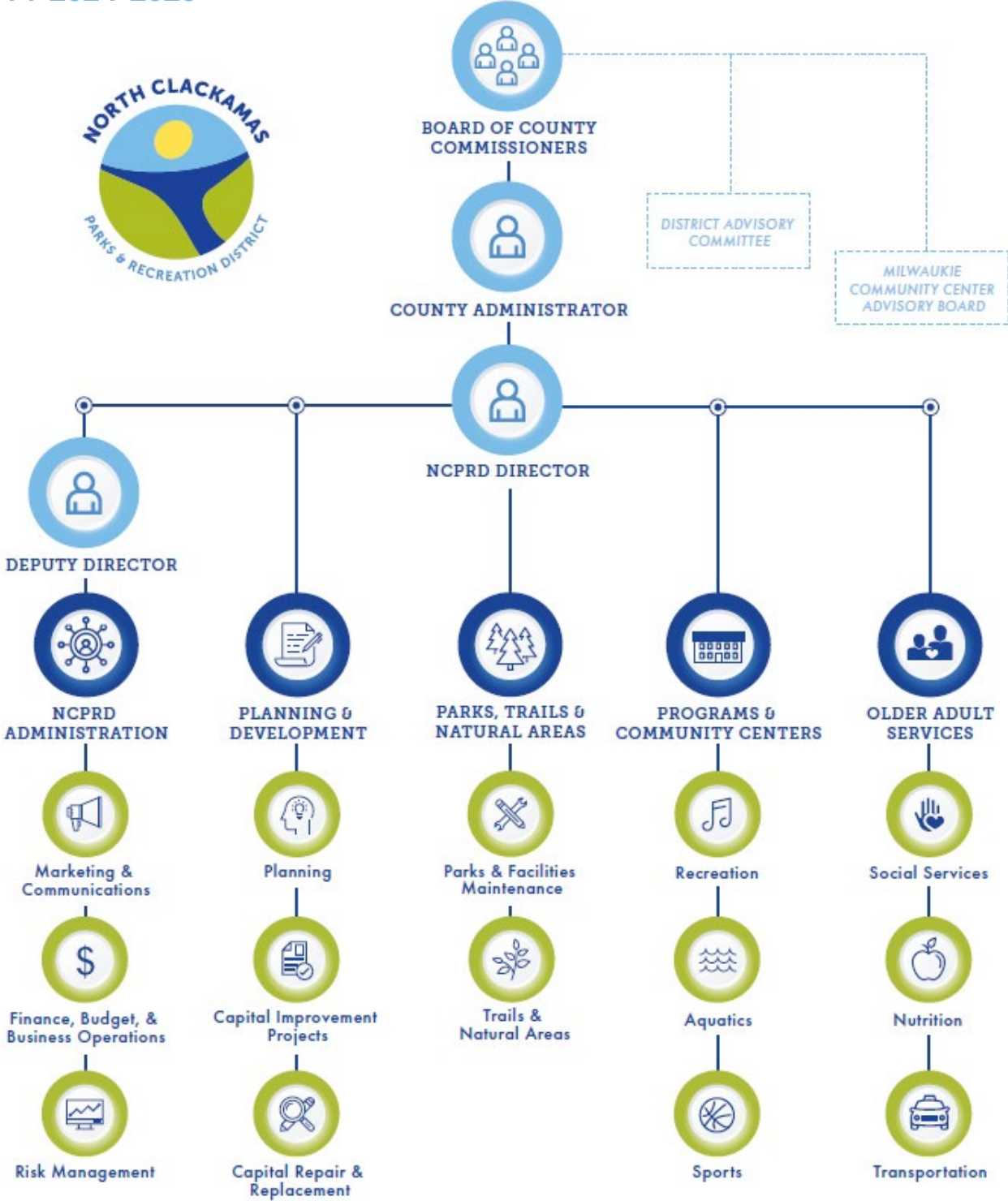
The Planning and Development line of business coordinates and manages the acquisition of land and park planning. Additionally, they facilitate the development of parks, trails, recreational facilities, and asset repair and replacement. The Asset Development program is funded by SDCs (System Development Charges), grants, and the NCPRD General Fund. Management ensures that care is taken to make certain that funds are appropriately spent to comply with SDC ordinances and regulations, grant guidelines, and debt policies. The District strives to set aside funds annually to repair or replace assets.

The organizational chart on the following page illustrates the staff allocation among the divisional workgroups for FY 24-25.



# Organizational Chart

FY 2024-2025



# Long Range Strategic and Financial Plan

In 2017, NCPRD underwent a strategic visioning plan study with an outside consultant. From that activity, NCPRD adopted a strategic direction for 2017 – 2019, concentrating on clarity of mission and vision, a focus on objectives, and action initiatives.

Focus was placed on maximizing and growing community support, developing and improving partnerships, building a strong business foundation, and providing exceptional parks and recreation experiences. From those imperatives, action items were established and included development of a marketing and outreach strategy, determining and developing priority partnerships, analyzing, updating, and maintaining clearly defined policies and practices, and evaluation of District residents’ needs and wants.

## STRATEGIC DIRECTION 2017-2019

	Vision	Mission	Values	Reputation	Position
CLARITY	Building community and enriching quality of life for all.	Providing, protecting, and promoting access to exceptional parks and recreation opportunities.	Teamwork Fun Positivity Quality Service	NCPRD creates a healthy and friendly community by providing safe, accessible, and fun parks and recreation opportunities.	<ul style="list-style-type: none"> <li>Close to home and anchored in our community, we bring people together.</li> <li>Our diverse citizens appreciate our wide variety of accessible and affordable services.</li> <li>Our care and commitment shows through in the quality of our parks and recreation services.</li> </ul>

	Imperatives	Objectives	Initiatives	
FOCUS	Maximize (grow) community support	<ul style="list-style-type: none"> <li>Marketing and outreach have resources to accomplish goals?</li> <li>Passing governance ballot measure</li> <li>Complete marketing and outreach strategy</li> <li>Increase communication channel engagement</li> </ul>	<ul style="list-style-type: none"> <li>Develop a marketing and outreach strategy</li> <li>Identify opportunities and resources to support marketing outreach efforts</li> <li>Measure and evaluate marketing success</li> </ul>	ACTION
	Develop and improve partnerships	<ul style="list-style-type: none"> <li>Assess: Is partnership bringing positive outcomes?</li> <li>Partnerships are strategic and aligned with mission</li> </ul>	<ul style="list-style-type: none"> <li>Develop a partnership strategy</li> <li>Determine priority partnerships (existing to maintain and new to cultivate)</li> </ul>	
	Build a strong business foundation	<ul style="list-style-type: none"> <li>No figurative fires</li> <li>Integrity of data</li> <li>Complete the policies and procedures manual</li> </ul>	<ul style="list-style-type: none"> <li>Develop clearly defined policies and procedures</li> <li>Analyze and maintain business data</li> <li>Update and implement operations plan</li> </ul>	
	Provide exceptional parks and recreation experiences	<ul style="list-style-type: none"> <li>Participant numbers (increase/decrease?)</li> <li>Community support feedback</li> <li>Surveys</li> </ul>	<ul style="list-style-type: none"> <li>Evaluate existing programming and opportunities (inward-facing)</li> <li>Evaluate District resident’s needs and wants (outward facing)</li> <li>Integrate into Systems Plan</li> </ul>	

Although NCPRD continues to work with this vision action plan, due to various constraints, including the withdrawal of the City of Happy Valley, and the COVID-19 pandemic, NCPRD has not developed a new strategic plan.

In FY 24-25, NCPRD has budgeted \$263,028 for a System Plan. The System Plan will determine the goals and objectives of District residents and provide a roadmap for the future. Key outputs will include a system-wide plan to identify long-term vision, goals, priorities, level of service gaps, and implementation actions; a list of capital improvement projects, including high-level costs; and recommendations for funding and operational improvements.

## **BUDGET FORECASTING**

Future forecasting for the NCPRD General Fund is evaluated based on economic trends over a specific period of time to ensure that the long-range planning remains relevant and realistic. While developing the annual budget, District staff review the assumptions for forecasting future revenues and expenditures. Using conservative assumptions, staff compares prior year trends and projected long-range revenues and expenditures to help develop budget projections for the current budget and five years ahead. District staff uses the following assumptions to prepare revenue and expense projections:

### **Revenues**

Taxes – NCPRD has a permanent tax base of \$0.5382 per \$1,000 of assessed value. Taxes collected are for current year taxes, delinquent taxes, interest, and penalties. Tax revenue is housed in the NCPRD General Fund, forecasted using an average increase of 4%, and with a 95% collection rate.

Federal, State, Local, and all Other Gifts and Donations – which includes the grants and donations received within the various lines of business. Grants and donations are forecasted with historical actual figures or based on known awarded grants. Donations are one-time revenue items that cannot be predicted.

Charges, Fees, License, Permits, Fines, and Assessments – which includes revenue that NCPRD receives from various classes held such as, Aquatic Park swim lessons, basketball camps, or youth dance classes at the Milwaukie Community Center. Assumptions are forecasted using a 1% increase or based on anticipated fee increases.

All Other Revenue Sources – which includes interest on investments, special use permits at District facilities and parks, and the various leases NCPRD holds around the District. Interest on investments is forecasted based on prior year averages and assumed ending fund balances. Special use permits vary from year to year and are assumed using prior year averages. Increases on the various District leases are based off lease agreements and increases range from 3-5% annually.

Transfers in are from staff time spent on SDC eligible projects. Forecasting for SDCs is dependent on the project eligibility, amount of staff time, and availability of SDCs. District staff assumes a 1% increase over the prior year budget.

### **Expenditures**

Personnel Services – NCPRD personnel are forecasted based on several contributing factors. Varying from year to year, the Consumer Price Index (CPI) gives the best measurement for personnel increases. NCPRD also considers merit increases, increases for cost-of-living adjustments (COLA), Oregon Paid Family and Medical Leave, and adjustments for PERS. The annual increase varies from 3-6%.

Materials and Services – this includes all expenditures that vary from food purchased for the Meals on Wheels program, costs for utilities at District parks and facilities, supplies needed for repairs and

maintenance, to marketing and advertising materials used for programming. NCPRD forecasts increases using the annual CPI, usually increasing costs by 3%.

Allocated Charges – are charges imposed on the District by being a component unit of Clackamas County. Allocated Charges are determined by the County and went through an extensive update in FY 22-23. The FY 24-25 budget is the second fiscal year factoring in revised allocated charges. Forecasting for these charges will depend on the updated methodology determined by the County. NCPRD is assuming a 3% increase as the District learns the methodology for future years.

Transfers out of the NCPRD General Fund are for capital projects. Transfers to the Capital Asset Fund only occur after expenses have been incurred.

Reserve for future expenditures are dollars set aside and restricted for future cash flows. Contingency is included in the budget for unknown costs that could arise during the fiscal year. When forecasting future beginning fund balances, the total reserve for future expenditures and contingency is carried forward as the beginning fund balance. Additionally, NCPRD assumes carrying forward a sum of unspent dollars as expenditures typically come in lower and revenues come in higher than budgeted.

	Proposed FY 24-25	Projected FY 25-26	Projected FY 26-27	Projected FY 27-28	Projected FY 28-29	Projected FY 29-30
Beginning Fund Balance	6,409,721	5,572,785	5,104,881	4,426,384	3,534,290	2,405,844
Total Revenues	11,414,635	11,661,198	12,057,060	12,460,460	12,871,064	13,289,772
Total Expenditures	11,551,526	12,129,102	12,735,557	13,352,554	13,999,510	14,462,699
Transfers for Capital Outlay	700,045	-	-	-	-	-
Ending Fund Balance*	5,572,785	5,104,881	4,426,384	3,534,290	2,405,844	1,232,917

\* Ending Fund Balances include Contingencies and Reserves for Future Expenditures

In FY 24-25 NCPRD has budgeted the redevelopment of the Master Plan, now called the System Plan, which will direct the District in all areas, including forecasting funding options for Capital Improvement Projects and Capital Repair and Replacement items.

## OVERALL GOALS AND OBJECTIVES

The NCPRD budget for FY 24-25 represents the District’s financial plan to achieve the following goals and priorities:

- To ensure the long-term financial stability of the District.
- To ensure District resources are aligned with current community needs and expectations for parks and recreation programs, services, and facilities.
- To provide exceptional recreation, fitness, education, and older adult programs for 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 population.
- To operate and maintain existing District parks and facilities in a cost-effective and efficient manner, focusing on projects that maintain the safety, security, and longevity of all District assets.
- To provide greater transparency of NCPRD’s budget by transferring non-designed funds to reserve accounts.

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# GUIDE TO THE BUDGET



**NORTH CLACKAMAS**  
PARKS & RECREATION DISTRICT

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# Financial Structure

Per Oregon Budget Law requirements, NCPRD’s budget is prepared and adopted by individual funds. A fund is a fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities, and objectives. Oregon Administrative Rules require that each fund’s budget is balanced, which means that the resources must equal the requirements each fiscal year (ORS 294.321). As defined by the Government Accounting Standards Board (GASB) Statement 54, the fund accounting structure below outlines the organization of the various funds within NCPRD, their major revenue sources and major expenses. Definitions for each fund category can be found in the Glossary.

North Clackamas Parks and Recreation District Fund Accounting Structure Sources and Uses by Fund Type		
Operating Fund	NCPRD General Fund	Major revenue sources: property tax, charges and fees, other governmental agencies, grants, and donations
		Major expenditures: operations
Special Revenue Funds	System Development Charge Funds	Major revenue source: System Development Charges (SDCs)
		Major expenditures: transfer dollars to Capital Projects Fund that expand the District’s capacity to serve growth
Capital Asset Fund	Capital Improvement Projects Fund	Major revenue sources: grant funds, as well as transfers from the NCPRD General Fund and SDC Funds
		Major expenditures: acquisition, design, and construction of new capital projects
	Capital Asset Repair and Replacement Fund	Major revenue source: transfer from the NCPRD General Fund
		Major Expenditures: repair and replacement of capital equipment and capital assets

## BASIS OF ACCOUNTING AND FINANCIAL REPORTING

The audited financial statements are prepared on the accrual basis of accounting in accordance with generally accepted accounting principles (GAAP) as applicable to governmental proprietary fund types (enterprise funds).



## BASIS OF BUDGETING

In accordance with budgetary accounting principles, all funds are budgeted on the accrual basis of accounting, under which revenues are recognized at the time they are earned, and expenses are recognized when they are incurred, regardless of the timing of the related cash flow.

Differences between the budget basis and accounting basis are reconciled at year-end, as shown in the Annual Comprehensive Financial Report (ACFR). In particular, these differences include depreciation, which is accrued for GAAP purposes but is not a budgeted expense item as it does not require an expenditure of funds; principal payments on long-term debt are expended on a budgetary basis but are applied to the outstanding liability on a GAAP basis, and capital outlay are treated as expenditures on a budgetary basis but are capitalized on a GAAP basis.

## BUDGET PROCESS

NCPRD's budget process follows the overall framework for budget development as established by Oregon Budget Law (ORS 294.305 to 294.565 and ORS 294.900 to 294.930):

### **Planning and Preliminary Budget Development**

Budget development begins in November of each year and requires program managers to estimate their current fiscal year expenses and project their operating budget requirements for the next fiscal year. During this stage, managers review their programs and develop their budgets to support the District's strategic initiatives.

NCPRD invites input from the District Advisory Committee, residents, staff, and any other interested parties to submit a budget proposal form for programming, projects, special events, and even asset enhancements. The form is available all year long, and any proposal received on or before December 15th each year is considered in the budget development phase.

Managers submit their operating budgets to District Finance to be consolidated and assembled into a preliminary budget.

Finally, the District's executive leadership team reviews the submitted budgets and discusses capital repair and replacement needs for the upcoming year, which are added to the budget.

### **Review, Proposed Budget Development, Approval**

The preliminary budgets are evaluated and reviewed by the executive leadership team and management. The revised version is then presented to County Administration. Following the County Administrator's review and approval, the proposed budget is published and distributed to the members of the Budget Committee.

A "Notice of Budget Committee Meeting" is published, and a meeting is held in which the NCPRD Budget Committee hears the budget message, hears and considers public comments, discusses and revises the budget as needed, and approves the budget.

### **Adoption and Implementation**

Once the NCPRD Budget Committee has approved the budget, a budget summary and notice of a public budget hearing are published. This hearing provides another opportunity for public comment from citizens and other interested parties. Following the public hearing, the budget is adopted, and

appropriations are made by the Board of County Commissioners (BCC), which serves as the governing body for the District.

The budget must be adopted by June 30th of each year.

**Budget Amendment after Adoption**

The level of control is the level at which spending cannot exceed budgeted amounts without formal governing board authorization. The budget is adopted at the fund level, with appropriations made at the principal object level in the categories of Materials and Services, Transfers to Other Funds, Capital Outlay, Debt Service, Special Payments, Reserves, and Contingency. Management may make transfers of appropriations within these object levels; however, transfers of appropriations among object levels require approval by the NCPRD Board of Directors.

Unexpected additional resources may be added to the budget through the use of a Supplemental Budget. The BCC, acting as the NCPRD Board of Directors, may adopt a supplemental budget of less than 10% of the fund's original budget. A supplemental budget greater than 10% of the fund's original budget requires a hearing before the public, publication, and approval by the NCPRD Board of Directors.

## STAKEHOLDER INPUT

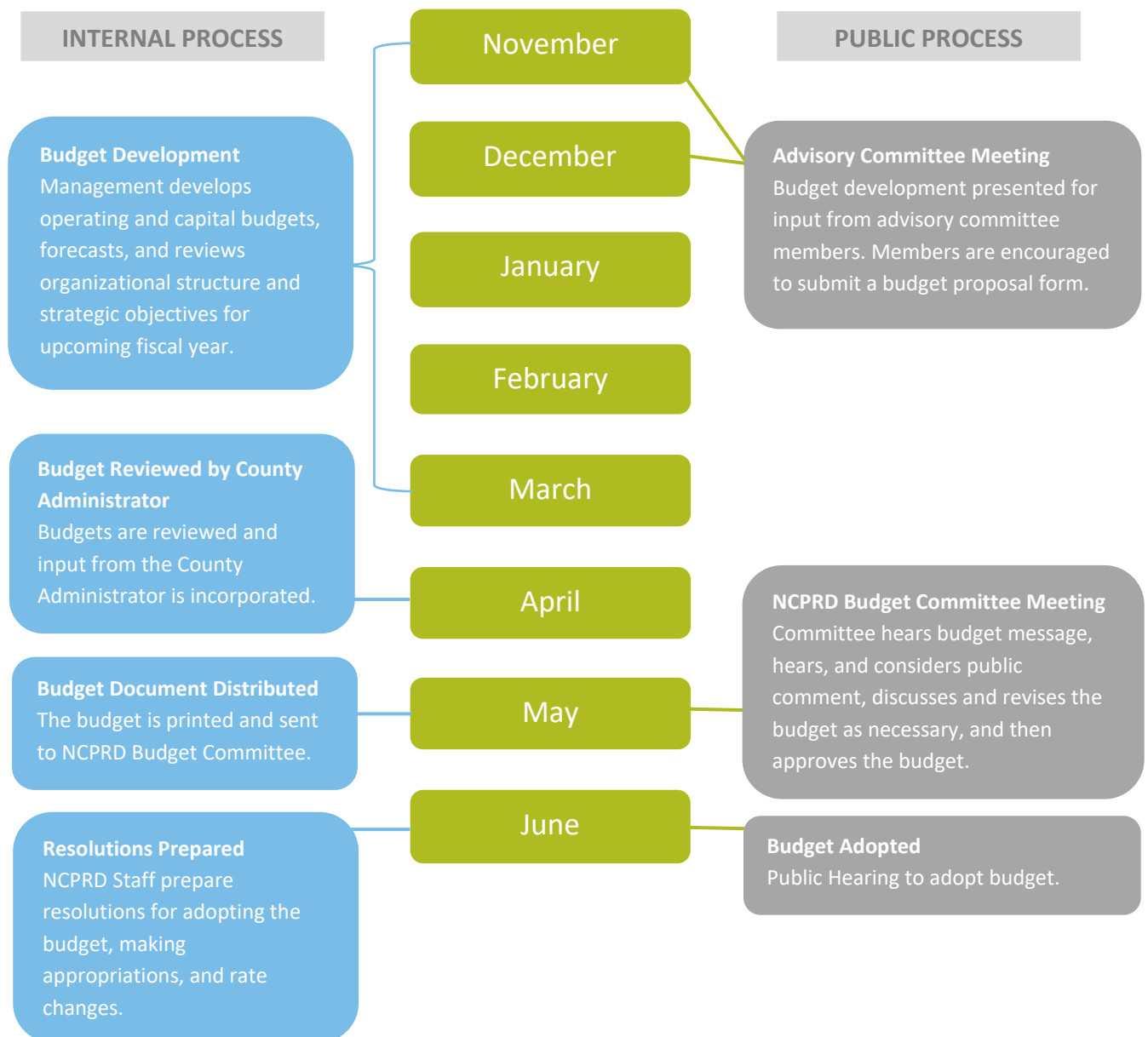
### NCPRD District Advisory Committee

NCPRD has established the District Advisory committee (DAC) which meets regularly at publicly held meetings to provide input and discuss significant affairs of the District, including operations, capital improvements, regulatory compliance, and the development of the annual budget. Members of the advisory committee must reside within the NCPRD District.

### NCPRD Budget Committee

The NCPRD Budget Committee is composed of the BCC and five citizen members. The role of the NCPRD Budget Committee is to perform duties consistent with County practices and Oregon Budget Law as outlined in the narrative overview of the budget process on the preceding page and the timeline below.

### Overview of Budget Development: Internal and Public Processes



## BUDGET CALENDAR

The following calendar reflects the milestones met to develop the FY 24-25 budget. Dates are subject to change.

Date	Activity
October 2, 2023	Budget development begins
October 26, 2023	District Management review begins
December 28, 2023	Preliminary budget requests submitted to District Finance
January 2, 2024	Budget Requests reviewed by Department Leadership
March 8, 2024	Final Operating Budget submitted to County Finance
April 1, 2024	Budget presented to County Administrator
May 9, 2024	Proposed Budget published and sent to the Budget Committee
May 7, 2024	Notice of budget hearing published in newspaper and posted to NCPRD webpage
May 28, 2024	Budget Committee Meeting - Staff presents the budget
June 5, 2024	Summary of budget as approved by the Budget Committee and Notice of Budget Hearing published
June 11, 2024	Resolutions prepared for adopting the budget, making appropriations, and rate changes
June 20, 2024	Budget Adoption at a Public Hearing
July 1, 2024	Begin Fiscal Year 24-25
July 15, 2024	Budget documents filed with County Assessor and County Clerk

## BUDGET GUIDELINES

The Clackamas County Board of Commissioners has adopted resolutions that establish policies to provide direction and framework for the County and component unit's operations. As the District is considered a component unit of Clackamas County, the District adheres to the County's policies as applicable to enterprise funds. Financial policies are reviewed periodically to incorporate minor changes to existing policies or major shifts in financial priorities at the discretion of the Board of Commissioners.

As of the date of publication of this budget document, the District was in compliance with all financial policies.

The District shall maintain an emergency contingency funded at a minimum of 5% of the NCPRD General Fund's operating expenditures. This contingency is for unexpected expenditures that staff could not have foreseen at the time the budget was prepared.

The District shall maintain an operating fund balance funded at a minimum of 10% 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 NCPRD 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.



# N CPRD GENERAL FUND



**NORTH CLACKAMAS**  
PARKS & RECREATION DISTRICT

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# NCPRD General Fund Overview

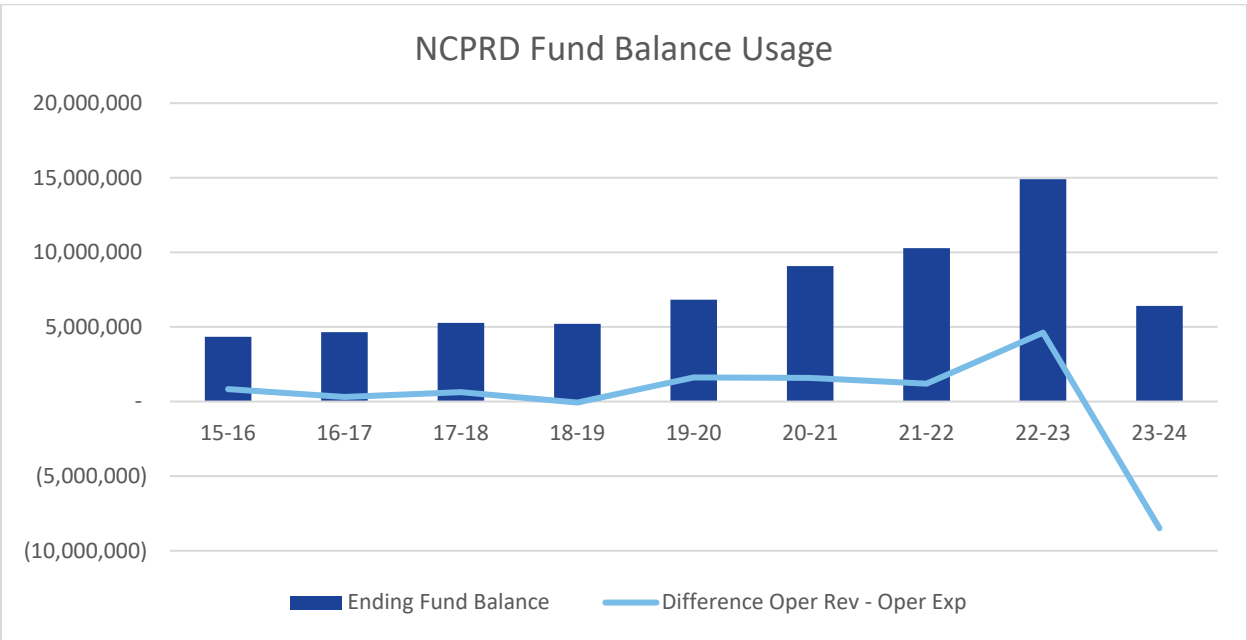
The NCPRD General Fund is the main operating fund for NCPRD, and it accounts for all the operational revenue and expenditures for the District. Lines of business that are included in the NCPRD General Fund are NCPRD Administration, Programs and Community Centers, Older Adult Services, Parks, Trails, and Natural Areas, and Planning and Development.

## FUND BALANCE

The Governmental Accounting Standards Board (GASB) defines fund balance as, “essentially what is left over after the fund’s assets [Resources] have been used to meet its liabilities [Requirements].” NCPRD’s General Fund balance has consistently grown since FY 15-16, reflecting that the District has kept operational expenses within operational revenues each year.

The Beginning Fund Balance is budgeted at \$6.4 million for FY 24-25. This is \$7.2 million less than the prior year and is primarily due to a large transfer of fund balance to the Capital Asset Fund to partly fund the park, playground, and the phase I community center improvements located at the Concord property. The large increase in fund balance for FY 22-23 was from the \$3.5 million in American Rescue Plan Act (ARPA) funding for lost revenue due to cancellations from COVID-19 pandemic.

The District continues to forecast the NCPRD General Fund and with the recent inflationary period, has brought to light the need for additional or revised funding sources. Using a significant portion of the NCPRD General Fund balance on capital projects drops the balance down low enough that the budget forecast indicates in approximately five years the NCPRD General Fund will not be sufficient to cover the cost of District operations. If, however, the District is able to strategically utilize System Development Charges to release the burden on the Fund, the District is forecasted to sustain operations for up to seven years.





## REVENUE SUMMARY

Revenues not designated for special purposes are recorded in the NCPRD General Fund. The majority of the NCPRD General Fund revenue comes from NCPRD’s permanent tax base of \$0.5382 per \$1,000 of assessed value, which is anticipated to bring in \$7.3 million in revenue for FY 24-25. Charges for services, grants, interest, and donations are the bulk of additional revenue.

The NCPRD Administration line of business estimates approximately \$7.4 million in property taxes, delinquent taxes, and interest and penalties. Additionally, NCPRD receives lease revenue for small properties within the District and is budgeted to receive just under \$19,000 for FY 24-25. The District is receiving a one-time payment from Clackamas County as partial reimbursement for the Technology Services allocated charge totaling just under \$140,000. Interest income has traditionally been shown as net of fees. In an effort to be more transparent, investment fees are now shown as an expenditure item. NCPRD General Fund anticipates \$265,000 in interest income.

Most of the revenue received in the Programs and Community Centers' line of business comes from user fees and facility rentals. Recreation, Aquatics, and Sports programming make up the Programs and Community Centers line of business. Recreation brings in revenue from adult art and fitness classes, youth dance classes, and rentals from the Milwaukie Community Center. The Aquatic Park provides swim lessons, Big Surf recreational swim, lap swimming, and facility rentals. The Sports program brings in revenue from activities like Hooper’s Basketball, Cheer Starz, and other leagues and camps. The total anticipated revenue for the Programs and Community Centers line of business is estimated at \$2.2 million. This is a 10% increase when compared to the prior year’s budget.

NCPRD’s Older Adult Services line of business, which is comprised of Social Services, Nutrition, and Transportation programs, receives subrecipient grant revenue from Clackamas County Social Services, federal grants, State of Oregon support, activity and user fees, fundraising, and donations. The Milwaukie Community Center’s Pete’s Café collects congregate donations that help support the Meals on Wheels program. Approximately \$701,300 in revenue is anticipated for FY 24-25 for the Older Adult Services line of business. This is a 7% increase when compared to the prior year’s budget.

The Parks, Trails, and Natural Areas line of business houses the Parks and Facility Maintenance and the Trails and Natural Areas programs. The Parks and Facility Maintenance program is budgeted to receive \$600 from Sunrise Water Authority for an easement located at Sieben Park and \$4,750 from the Oregon State Marine Board for the placement and removal of the boat dock at Milwaukie Bay Park. The Trails and Natural Areas program receives revenue from Water Environment Services (WES) through an intergovernmental agreement (IGA) for services they complete at specific natural areas. If all projected tasks are completed, Natural Areas is expected to receive \$60,000 in revenue. Overall revenue between the two programs decreased by 80% when compared to the prior year’s budget. The large decrease is the loss in revenue from the lease held at the Clackamas building and a cut in the revenue expected from WES. Historically, annual revenues received from the WES IGA have been just under \$60,000. The FY 24-25 budget was developed to reflect a more accurate representation of anticipated revenues.

The Planning program budgeted a transfer in from SDC Funds totaling just under \$558,000 for FY 24-25. This is a 39% increase when compared to the prior year’s budget. Transfers received in the NCPRD General Fund are from staff time spent on SDC eligible projects that are then reimbursed. SDCs are not transferred to the NCPRD General Fund until staff time has been reviewed and reconciled. Transfers within the NCPRD budget as a whole balance and net to zero.

## EXPENDITURE SUMMARY

District expenditures in the NCPRD General Fund are for District operations and consist of personnel services, materials and services, allocated costs, and transfers to other NCPRD funds.

Personnel Services are contracted through Clackamas County, and expenses are budgeted in materials and services, under contract employees, in the NCPRD budget. FTE is counted by Clackamas County, and the FTE counts in the NCPRD budget are provided for informational purposes. Contracted employee expenditures account for roughly \$8 million in FY 24-25, a .7% increase from the prior fiscal year. The relatively static costs for personnel are due to the District's effort to analyze prior year actuals and account for increases more modestly. Included in the costs for personnel, in addition to wages and taxes, are fringe benefits, which will continue to increase over time with the looming PERS debt, Oregon Paid Family and Medical Leave that is budgeted at 1% of staff salary, and cost of living adjustments (COLA). The cost for COLA was factored in at 4.5%, with the possibility to be higher as the District's union employees will enter into contract negotiations for a new contract that will take effect July 1, 2024. NCPRD also budgets for considerable part-time, temporary staff within the Aquatics, Sports, and Recreation programs that will be impacted by increases in the minimum wage.

The Materials and Services category encompasses a wide variety of items totaling \$3.6 million for FY 24-25. This is a 4% decrease when compared to the prior year's budget. The primary items classified as materials and services include office rent for the maintenance shop, marketing and outreach supplies, program supplies, Meals on Wheels program supplies, utilities for all parks and facilities, and building maintenance for NCPRD facilities. Utility costs are expected to increase by 10%, and staff plans to mitigate those increased costs with regular maintenance, energy savings, and other methods. The Nutrition program is seeing higher costs for food and an increase in patrons needing services. The Transportation program is seeing an increase in the price of fuel for their buses. Other materials and supplies will remain relatively static, with little to no increases for new programs anticipated in FY 24-25. Previously, investment fees were included with interest income and shown as a net amount. In an effort to be more transparent, investment fees are shown as an expenditure item. NCPRD General Fund anticipates \$8,000 in investment fees.

Allocated Costs are incurred as part of being a component unit of Clackamas County; costs include services for human resources, payroll, legal services, technology services, records retention, and County administrative services. Allocated Costs for FY 24-25 total \$755,356, a 44% increase compared to the prior year budget. The county's allocated costs have not been updated since 2018, and as a result, the methodology was reviewed and updated. Most of NCPRD's allocations are based on budgeted FTEs or prior year fund budgets.

Transfers out of the NCPRD General Fund are to the Capital Asset Fund to cover costs anticipated on Capital Projects that are not funded by other means. Transfers out from the NCPRD General Fund for FY 24-25 total \$700,045 for the park at the Jennings Lodge campus and the Milwaukie Bay Park project. Funds are only transferred to cover actual expenditures incurred.

Contingency is money set aside for unforeseen expenses in the current year. As the need arises, the NCPRD Board can transfer from contingency to cover unexpected costs with a Supplemental Budget. NCPRD's policy is to reserve 15% of the total operating budget in contingency; 10% of this is operating and the other 5% is emergency. Contingency for FY 24-25 amounts to \$2 million, a decrease of 31% from the previous year. It amounts to roughly 17% of the operating budget.

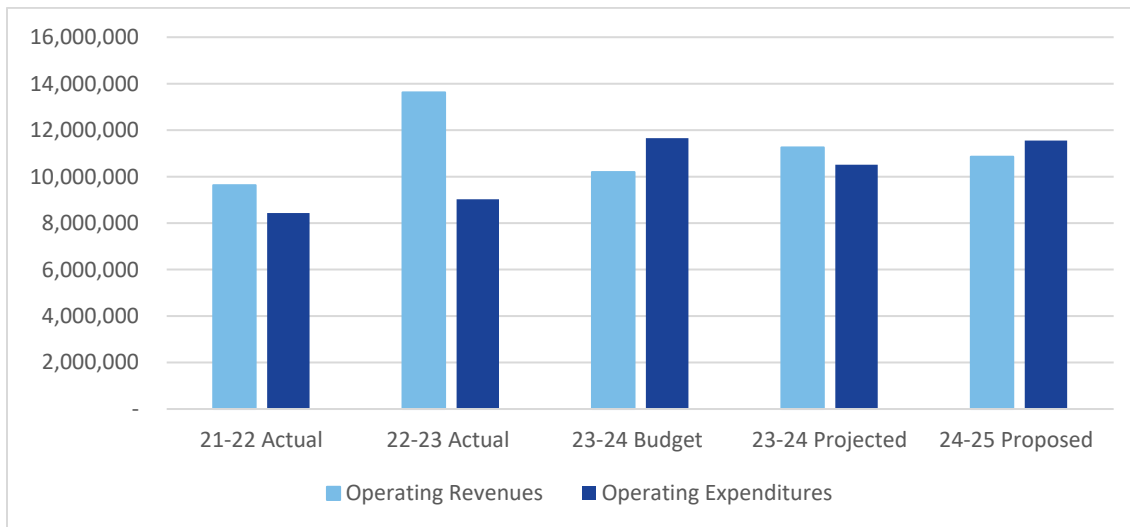
## **SIGNIFICANT ISSUES AND CHANGES**

The most significant issue facing the District is that the cost of operations is outpacing the generation of revenues. Although this problem has been growing over time, the recent inflationary period has accelerated the problem. Conservative budget forecasts indicate that in approximately five years, the NCPRD General Fund will not be sufficient to cover the cost of District operations without an increase in revenue or program reductions. If, however, additional System Development Charge revenues are allocated to capital projects in FY 24-25, the NCPRD General Fund is forecasted to sustain District operations for up to seven years.

The NCPRD General Fund decreased by 27% when compared to prior year actuals in an attempt to reduce expenses while the District examines funding strategies. Additionally, staff analyzed the previous year's actuals and accounted for increases in expenses in a more modest nature. Revenues were increased to keep them in line with prior year actuals after programming has returned to pre-pandemic levels.

NCPRD strives to keep a fund balance that will help maintain the minimum cash flow necessary to ensure the District can cover operating expenditures in times when expenditures outpace revenue sources. In FY 23-24, NCPRD dedicated a considerable amount of fund balance for planned capital expenditures. Any remaining fund balance must be reserved for future cash flow for the District as expenditures related to personnel and materials and services have seen an upward trend.

### Current Operating Revenues vs. Expenditures



## NCPRD GENERAL FUND BUDGET SUMMARY – FUND 213

<b>RESOURCES</b>	<b>FY 21-22 Actual</b>	<b>FY 22-23 Actual</b>	<b>FY 23-24 Budget</b>	<b>FY 23-24 Projected</b>	<b>FY 24-25 Proposed</b>
Beginning Fund Balance	9,083,302	10,281,162	13,576,195	14,899,100	6,409,721
<b>Revenues</b>					
Taxes	6,608,702	6,949,573	7,116,634	7,330,000	7,443,000
Federal, State, local, All Other Gifts and Donations	232,113	3,243,653	328,193	471,929	224,450
Charges, Fees, Licenses, Permits, Fines, Assessments	2,362,887	2,541,808	2,277,200	2,427,156	2,554,100
All Other Revenue Resources	426,133	888,703	473,989	1,029,310	635,353
Other Interfund Transfers	44,054	44,071	635,200	417,711	557,732
<b>Sub-total - Revenues</b>	<b>9,673,889</b>	<b>13,667,811</b>	<b>10,831,216</b>	<b>11,676,106</b>	<b>11,414,635</b>
<b>TOTAL RESOURCES</b>	<b>18,757,190</b>	<b>23,948,973</b>	<b>24,407,411</b>	<b>26,575,206</b>	<b>17,824,356</b>

<b>REQUIREMENTS</b>	<b>FY 21-22 Actual</b>	<b>FY 22-23 Actual</b>	<b>FY 23-24 Budget</b>	<b>FY 23-24 Projected</b>	<b>FY 24-25 Proposed</b>
<b>Operating Expenditures</b>					
Materials and Services*	8,431,550	9,026,140	11,658,720	10,510,004	11,551,526
Transfers	44,478	23,733	8,900,000	9,655,481	700,045
Reserve for Future Expenditures	-	-	940,000	-	3,572,785
Contingency	-	-	2,908,692	-	2,000,000
<b>Ending Fund Balance</b>	<b>10,281,162</b>	<b>14,899,100</b>	<b>-</b>	<b>6,409,721</b>	<b>-</b>
<b>TOTAL REQUIREMENTS</b>	<b>8,476,028</b>	<b>9,049,873</b>	<b>24,407,411</b>	<b>20,165,485</b>	<b>17,824,356</b>

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

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# NCPRD ADMINISTRATION



## Administration

NCPRD Administration provides leadership, strategic planning, and financial and operational support to the Board of Directors and District staff so they can make informed decisions and effectively provide services to District residents. The NCPRD Administration coordinates and manages 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.

### SIGNIFICANT CHANGES TO THE FY 24-25 BUDGET

NCPRD Administration personnel costs and allocated charges are no longer allocated out among all NCPRD programs but rather expensed within the Administration budget. Due to these changes, the budget is experiencing an increase of 819% in FY 24-25.

Increase to Allocated Costs – County allocated costs increased 44% for the District.

### GOALS FOR FY 24-25

Produce a Popular Annual Financial Report (PAFR) for the fiscal year ending June 30, 2024, based on the Annual Comprehensive Financial Report (ACFR); submit to the Government Finance Officers Association (GFOA) for consideration; and post the Report on the NCPRD website.

Produce the quarterly financial report within 45 days of the end of the quarter.

Engage the District Advisory Committee (DAC) in budget forecasting and preparation on a quarterly basis.

Develop a scope and secure funding for preparation of a short-term strategic plan (3-5 years).

### HIGHLIGHTS OF FY 23-24

- Hired a new NCPRD Director, Kia Selley.
- Received the Government Finance Officers Association Distinguished Budget Presentation Award for the FY 23-24 Adopted Budget document.
- Developed a simplified budget forecast scenario that was presented to the NCPRD Board of Directors and the District Advisory Committee.

## NCPRD ADMINISTRATION LINE ITEM DETAIL

### Resources

Object Code	Item	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Proposed FY 24-25	Approved FY 24-25	Adopted FY 24-25
<b>Cost Center 213-51-5101-510101-</b>							
30110	Restricted Beginning Fund Balance	\$ 9,083,302	\$ 10,281,162	\$ 13,576,195	\$ 6,409,721	\$ -	\$ -
31110	Current Year RE Taxes & Penalties	6,509,188	6,817,228	6,986,634	7,313,000	-	-
31120	Delinquent Taxes	82,955	117,004	110,000	110,000	-	-
31130	Interest & Penalties-Property Tax	16,558	15,340	20,000	20,000	-	-
33290	Payments In Lieu Of Taxes	1,014	1,303	1,000	1,000	-	-
34440	Park and Recreation Fees	7,980	11,525	12,000	-	-	-
36110	Interest Income	63,744	524,262	100,000	265,000	-	-
38100	Miscellaneous Revenue	-	-	-	139,686	-	-
38150	Rent & Lease Income	13,828	17,525	29,925	18,567	-	-
39110	Transfers In From Other Funds	-	-	175,701	-	-	-
<b>Total Resources</b>		<b>\$ 15,778,569</b>	<b>\$ 17,785,350</b>	<b>\$ 21,011,456</b>	<b>\$ 14,276,974</b>	<b>\$ -</b>	<b>\$ -</b>

## NCPRD ADMINISTRATION LINE ITEM DETAIL

### Requirements

Object Code	Item	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Proposed FY 24-25	Approved FY 24-25	Adopted FY 24-25
<b>Cost Center 213-51-5101-510101-</b>							
42080	Dues & Memberships	\$ 14,610	\$ 15,140	\$ 16,245	\$ 10,080	\$ -	\$ -
42100	Investment Fee	-	19,774	14,000	7,950	-	-
42150	Insurance - Liability	-	-	-	4,816	-	-
42220	Office Supplies	880	1,249	1,000	1,000	-	-
42240	Postage/Shipping	339	160	1,000	500	-	-
42250	Printing & Copies	720	1,574	2,000	1,000	-	-
42270	Publications & Subscriptions	1,254	1,379	5,100	1,500	-	-
42310	Telephone & Internet	26,400	21,061	6,700	4,560	-	-
42320	Training & Development	1,397	7,842	5,090	4,051	-	-
42330	Transportation - Mileage	-	813	1,490	1,070	-	-
42340	Transportation - Other	-	174	2,165	40	-	-
42350	Travel - Lodging Airfare Other	-	3,446	1,980	3,633	-	-
42360	Travel - Per Diem	-	1,866	1,885	978	-	-
42440	Uniforms/Clothing Expense	830	230	1,500	-	-	-
43100	Professional Services	768	768	800	1,200	-	-
43130	Audit & Financial Services	28,660	30,725	29,525	31,525	-	-
43140	Consulting Services	791	2,681	10,000	-	-	-
43160	Contract Employees	-	-	-	963,760	-	-
43240	Legal Services	13,411	19,375	25,000	5,000	-	-
43280	Other Contracted Services	412,302	4,058	-	-	-	-
44120	Computer < \$5K	7,826	2,578	1,000	1,500	-	-
44140	Equipment & Furnishings <5k	-	600	-	1,200	-	-
44170	Hospitality/Event Supplies	-	18	-	500	-	-
44200	Miscellaneous Supplies	1,654	-	-	-	-	-
44240	Program Materials & Supplies	18,088	224	10,000	15,000	-	-
45120	Building Maintenance	3,623	-	-	-	-	-
45130	Computer Hardware/Software	-	-	-	2,195	-	-
45260	Vehicle Repair & Maintenance	6,371	4,075	5,000	5,000	-	-
46110	Leases - Copier	-	2,160	3,240	1,620	-	-
46150	Leases - Office	55,791	-	-	-	-	-
47100	Allocated Costs - County General Fund	10,125	9,160	2,194	112,633	-	-
47120	Allocated Costs - Facilities	41,446	-	-	7,989	-	-
47130	Allocated Costs - Utilities	6,420	-	-	-	-	-
47140	Allocated Costs - Technology Services	14,717	19,890	31,166	499,921	-	-
47150	Allocated Costs - PGA	1,294	2,070	1,596	29,823	-	-
47160	Allocated Costs - Records Management	126	140	135	9,253	-	-
47170	Allocated Costs - Human Resources	-	1,650	1,354	73,449	-	-
47180	Allocated Costs - County Admin	1,041	-	1,232	959	-	-
47190	Allocated Costs - County Counsel	-	-	16,105	21,329	-	-
47750	Transfers To Other Funds	44,478	23,733	8,900,000	700,045	-	-
49997	Contingency	-	-	2,908,692	2,000,000	-	-
49999	Reserve - Designated	-	-	940,000	3,572,785	-	-
<b>Total Requirements</b>		<b>\$ 715,362</b>	<b>\$ 198,612</b>	<b>\$ 12,947,194</b>	<b>\$ 8,097,864</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Resources</b>		<b>\$ 15,778,569</b>	<b>\$ 17,785,350</b>	<b>\$ 21,011,456</b>	<b>\$ 14,276,974</b>	<b>\$ -</b>	<b>\$ -</b>



## EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

	FY 24-25 Request
<b>Dues and Memberships (42080)</b>	
Intertwine Alliance membership dues	4,000
National Recreation and Park Association premium membership dues	1,200
Oregon Recreation and Park Association membership dues	2,800
Special Districts Association of Oregon membership dues	140
Oregon Government Finance Officers Association membership dues (2)	240
Government Finance Officers Association membership dues (2)	240
North Clackamas County Chamber of Commerce membership dues	640
Costco (1)	60
Grammarly	150
Engaging Local Government Leaders (1)	40
FlashAlert	220
Survey Monkey	350
<b>Total Budget Request for Activity</b>	<b>\$ 10,080</b>
<b>Travel, Training &amp; Development - (42320, 42330, 42340, 42350 &amp; 42360)</b>	
Oregon Recreation and Park Association conference (1 attendee)	1,685
National Recreation and Park Association conference (1 attendee)	2,467
Oregon Government Finance Officers Association conference - (1 Fall & 1 Spring)	2,620
Other Trainings - Virtual (5 attendees)	2,500
Mileage	500
<b>Total Budget Request for Activity</b>	<b>\$ 9,772</b>
<b>Transfers to Other Funds (47750)</b>	
Capital projects for which SDCs or other revenue is not available	700,045
<b>Total Budget Request for Activity</b>	<b>\$700,045</b>



# NCPRD ADMINISTRATION

## Marketing and Communication

The purpose of the NCPRD Marketing and Communication program is to increase engagement and awareness around NCPRD's diverse spectrum of programs, activities, and projects, while ensuring clear and consistent brand messaging and design.

### STATISTICAL MEASUREMENTS

Measure	FY 23-24 Projected	FY 24-25 Projected	% Change
# social media followers	19,500	20,670	6.0%
# of e-newsletter subscribers	9,870	10,460	6.0%
# of mailers distributed	6	6	0.0%

### SIGNIFICANT CHANGES TO THE FY 24-25 BUDGET

Reduced overall budget by 14% in an attempt to reduce expenses while the District examines funding strategies.

Reduced personnel services by 9% by allocating administrative staff in the Administration program.

Reduced Professional Services by 20% by utilizing in-house staff rather than outside creative services.

### GOALS FOR FY 24-25

Complete the refresh of NCPRD's website to make it more accessible, responsive across modern devices, and easier to navigate.

Increase awareness and participation in NCPRD programs, events, and projects through broad-reaching and targeted outreach campaigns.

Increase distribution of translated marketing and promotional materials to engage non-English speaking residents.

### Highlights of FY 23-24

- Produced an online FY 22-23 Year in Review to highlight the work of the District.
- Hired a contractor and began the process of updating the NCPRD website.
- Increased e-newsletter subscribers by 7%, exceeding the goal of 6%.
- Developed new interpretive signs to educate the public on three new pollinator gardens in the District.

## MARKETING & COMMUNICATION LINE ITEM DETAIL

### Resources

Object Code	Item	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Proposed FY 24-25	Approved FY 24-25	Adopted FY 24-25
<b>Cost Center 213-51-5101-510102-</b>							
33140	Federal Operating Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Resources</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### Requirements

Object Code	Item	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Proposed FY 24-25	Approved FY 24-25	Adopted FY 24-25
<b>Cost Center 213-51-5101-510102-</b>							
42010	Advertising/Marketing	\$ 67,803	\$ 105,163	\$ 79,890	\$ 74,730	\$ -	\$ -
42080	Dues & Memberships	-	-	-	222	-	-
42150	Insurance - Liability	1,107	2,670	2,830	1,680	-	-
42220	Office Supplies	154	359	300	300	-	-
42240	Postage/Shipping	3,765	18,565	7,000	7,000	-	-
42250	Printing & Copies	22,029	37,790	42,700	35,900	-	-
42270	Publications & Subscriptions	192	389	510	470	-	-
42310	Telephone & Internet	1,564	762	1,400	1,850	-	-
42320	Training & Development	120	828	1,120	396	-	-
42330	Transportation - Mileage	-	245	450	270	-	-
42340	Transportation - Other	-	-	130	-	-	-
42350	Travel - Lodging Airfare Other	-	975	-	788	-	-
42360	Travel - Per Diem	-	384	370	231	-	-
43100	Professional Services	30,516	45,925	93,000	74,000	-	-
43160	Contract Employees	249,984	276,279	377,691	344,941	-	-
43280	Other Contracted Services	216	-	-	-	-	-
43290	Preemployment Services	16	-	-	-	-	-
44120	Computer < \$5K	2,000	2,582	2,000	2,000	-	-
44170	Hospitality/Event Supplies	1,704	2,696	1,800	2,000	-	-
44200	Miscellaneous Supplies	675	-	-	-	-	-
45130	Computer Hardware/Software	-	-	-	2,660	-	-
47100	Allocated Costs - County General Fund	5,060	6,980	6,141	-	-	-
47140	Allocated Costs - Information Services	6,310	3,980	19,478	-	-	-
47150	Allocated Costs - PGA	1,300	2,060	1,595	-	-	-
47160	Allocated Costs - Records Management	100	100	376	-	-	-
47170	Allocated Costs - Human Resources	7,196	2,780	2,389	-	-	-
47180	Allocated Costs - County Admin	1,030	1,650	1,231	-	-	-
<b>Total Requirements</b>		<b>\$ 402,841</b>	<b>\$ 513,162</b>	<b>\$ 642,401</b>	<b>\$ 549,438</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Resources</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

	FY 24-25 Request
<b>Advertising &amp; Marketing (42010)</b>	
Digital Ads	20,000
Out-of-Home Ads	22,000
Print Ads	15,600
TV Ads	6,000
Campaign Monitor	1,070
Lnk.Bio	60
Photo and video assets	3,000
Promotional giveaways	7,000
<b>Total Budget Request for Activity</b>	<b>\$ 74,730</b>
<b>Printing and Copies (42250)</b>	
Annual Report	1,900
Discovery Guide	16,000
Mailers	5,000
Marketing collateral	7,000
Signage	4,000
Vehicle wrap	2,000
<b>Total Budget Request for Activity</b>	<b>\$ 35,900</b>
<b>Publications and Subscriptions (42270)</b>	
Canva	160
Skillshare.com	200
Clackamas Review	110
<b>Total Budget Request for Activity</b>	<b>\$ 470</b>
<b>Travel, Training &amp; Development - (42320, 42330, 42340, 42350 &amp; 42360)</b>	
Oregon Recreation and Park Association conference - (1 attendee)	1,685
<b>Total Budget Request for Activity</b>	<b>\$ 1,685</b>
<b>Professional Services (43100)</b>	
Website maintenance services - Drum Creative	4,000
Website development services	40,000
Creative services (Design, Copy, Video, etc.)	10,000
Interpretive Signs	10,000
Photography services	7,000
Translation Services	3,000
<b>Total Budget Request for Activity</b>	<b>\$ 74,000</b>

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# PROGRAMS AND COMMUNITY CENTERS

## Recreation

The NCPRD Programs and Community Center program, Recreation, provides 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.

### STATISTICAL MEASUREMENTS

Measures	FY 23-24 Projected	FY 24-25 Projected	% Change
# programs offered	200	200	0.0%
# special events	14	15	7.1%
# of workshops	10	10	0.0%

### SIGNIFICANT CHANGES TO THE FY 24-25 BUDGET

Reduced overall budget by 14% in an attempt to reduce expenses while the District examines funding strategies.

Reduced personnel services by 16% by allocating administrative staff to the Administration program.

Increase to Contributions and Donations by 54% while staff solicit potential sponsorships.

Substantial increase in Fees and Permits for music licensing fees.

### GOALS FOR FY 24-25

Expand alternative revenue sources to increase free community events and reduced priced programs.

Design programs that increase the participation of historically underserved communities and celebrate cultural diversity.

Continue to strengthen the District’s partnership with Clackamas Community College, focusing on improving program awareness and enhancing ongoing programs and services.

Establish and develop programming at the community center located at the Concord property to meet evolving needs.

### HIGHLIGHTS OF FY 23-24

- Event sponsorship for Movies in the Park increased 400%.
- Hired a full-time bilingual program and special event coordinator to support events and expand culturally specific programs.
- Held the inaugural teen game night event and expanded science camp offerings.

## RECREATION LINE ITEM DETAIL

### Resources

Object Code	Item	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Proposed FY 24-25	Approved FY 24-25	Adopted FY 24-25
<b>Cost Center 213-51-5102-510202-</b>							
33140	Federal Operating Grants	\$ -	\$ 585,138	\$ -	\$ -	\$ -	\$ -
33160	Local Operating Grants	-	24,333	10,000	10,000	-	-
34110	Admissions Fees	115,242	129,669	110,000	140,000	-	-
34440	Park and Recreation Fees	55,923	99,037	65,000	90,000	-	-
34510	Registration Fees - Recreation	16,373	23,250	25,000	25,000	-	-
38110	Contributions & Donations	4,250	5,388	13,000	20,000	-	-
<b>Total Resources</b>		<b>\$ 191,788</b>	<b>\$ 866,814</b>	<b>\$ 223,000</b>	<b>\$ 285,000</b>	<b>\$ -</b>	<b>\$ -</b>

### Requirements

Object Code	Item	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Proposed FY 24-25	Approved FY 24-25	Adopted FY 24-25
<b>Cost Center 213-51-5102-510202-</b>							
42030	Banking & Merchant Fees	\$ 3,092	\$ 5,226	\$ 3,250	\$ 4,620	\$ -	\$ -
42110	Fees & Permits	-	3	-	6,100	-	-
42150	Insurance - Liability	3,500	6,560	7,030	4,090	-	-
42220	Office Supplies	450	784	1,500	1,000	-	-
42240	Postage/Shipping	5	192	50	50	-	-
42250	Printing & Copies	220	50	700	350	-	-
42270	Publications & Subscriptions	72	-	-	-	-	-
42310	Telephone & Internet	3,177	3,924	4,500	3,300	-	-
42320	Training & Development	206	1,855	3,205	1,771	-	-
42330	Transportation - Mileage	-	212	600	320	-	-
42340	Transportation - Other	-	-	945	40	-	-
42350	Travel - Lodging Airfare Other	-	967	1,200	2,573	-	-
42360	Travel - Per Diem	-	345	915	498	-	-
42440	Uniforms/Clothing Expense	5,661	281	1,500	1,500	-	-
43160	Contract Employees	499,116	589,618	930,632	785,177	-	-
43280	Other Contracted Services						
	Recreation Programs	47,845	67,893	75,000	96,000	-	-
	Recreation Offsite Programs	21,106	19,375	23,540	20,000	-	-
43290	Preemployment Services	128	240	120	200	-	-
44120	Computer < \$5K	2,330	5,828	6,000	2,000	-	-
44140	Equipment & Furnishings < \$5K	-	160	20,500	20,000	-	-
44150	Fuel	-	543	800	800	-	-
44170	Hospitality/Event Supplies	12,183	8,008	26,600	25,000	-	-
44240	Program Materials & Supplies	5,132	10,323	6,000	7,200	-	-
45130	Computer Hardware & Software	-	-	-	110	-	-
45260	Vehicle Repair & Maintenance	13	358	800	800	-	-
46110	Leases - Copier	-	-	-	1,620	-	-
46120	Leases - Software (SaaS)	6,000	10,000	7,500	10,000	-	-
47100	Allocated Costs - County General Fund	6,880	10,830	10,186	-	-	-
47140	Allocated Costs - Information Services	10,540	7,950	11,688	-	-	-
47150	Allocated Costs - PGA	2,970	2,060	1,595	-	-	-
47160	Allocated Costs - Records Management	100	160	624	-	-	-
47170	Allocated Costs - Human Resources	3,160	6,830	7,264	-	-	-
47180	Allocated Costs - County Admin	2,370	1,650	1,231	-	-	-
<b>Total Requirements</b>		<b>\$ 636,256</b>	<b>\$ 762,224</b>	<b>\$ 1,155,475</b>	<b>\$ 995,119</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Resources</b>		<b>\$ 191,788</b>	<b>\$ 866,814</b>	<b>\$ 223,000</b>	<b>\$ 285,000</b>	<b>\$ -</b>	<b>\$ -</b>

## EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

	FY 24-25 Request
<b>Travel, Training &amp; Development - (42320, 42330, 42340, 42350 &amp; 42360)</b>	
National Recreation and Park Association conference - (1 attendee)	2,467
Oregon Recreation and Park Association conference - (1 attendee)	1,685
Staff trainings	1,000
Mileage	50
<b>Total Budget Request for Activity</b>	<b>\$ 5,202</b>
<b>Other Contracted Services (43280)</b>	
Instructors for community education classes in partnership with Clackamas Community	42,000
Instructors for special courses - (Computer, dance, meditation & yoga)	4,000
Youth Programming; Dance, Computer and Theater Camps	50,000
Youth Programming; (Offsite) Archery & Horseback	20,000
<b>Total Budget Request for Activity</b>	<b>\$116,000</b>
<b>Hospitality/Event Supplies (44170)</b>	
Adaptive and Inclusive Events	1,000
Concerts in the Park	8,500
Fiesta Latina en el Parque	6,000
Halloween Event	1,600
Lunar New Year Event	500
Movies in the Park	4,000
Native American Heritage Event	1,000
Pollinations Celebration	500
Teen Nights	1,300
Winter Celebrations	600
<b>Total Budget Request for Activity</b>	<b>\$ 25,000</b>



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# PROGRAMS AND COMMUNITY CENTERS



## Aquatics

The NCPRD Programs and Community Center program, Aquatics, provides residents a variety of water-based recreational activities, healthy leisure alternatives, and swimming instruction, in a safe setting and cost-effective manner.

### STATISTICAL MEASUREMENTS

Measure	FY 23-24 Projected	FY 24-25 Projected	% Change
# of programs offered	513	525	2.3%
% of satisfied or better program participant survey responses	95%	95%	0.0%
# of staff hired and certified	29	25	-13.8%

### SIGNIFICANT CHANGES TO THE FY 23-24 BUDGET

Reduced overall budget by 17% in an attempt to reduce expenses while the District examines funding strategies.

Reduced personnel services by 13% by allocating administrative staff to the Administration program and eliminating vacant part-time temporary positions that can be backfilled with full-time staff.

Reduction of 51% in telephone and internet as costs for landlines are now allocated. Allocated charges are expensed through the Administration program.

### GOALS FOR FY 23-24

Expand partnerships with local entities to provide free and/or reduced health and safety opportunities at the Aquatic Park.

Increase the number of swim lesson offerings.

### HIGHLIGHTS OF FY 23-24

- Partnered with Randall’s Children’s Hospital to offer a free “Swim with Santa” event to promote health and well-being.
- Swim lesson program offerings increased 10%.
- Served as the home facility for five local high schools, hosting 12 swim meets and five private swim clubs.

## AQUATIC PARK LINE ITEM DETAIL

### Resources

Object Code	Item	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Proposed FY 24-25	Approved FY 24-25	Adopted FY 24-25
<b>Cost Center 213-51-5102-510203-</b>							
33140	Federal Operating Grants	\$ -	\$ 1,388,927	\$ 113,443	\$ -	\$ -	\$ -
33160	Local Operating Grants	-	35,000	-	-	-	-
34150	Aquatic Park Fees						
	Open Swim	438,242	701,224	475,000	650,000	-	-
	Lessons	281,911	202,817	245,000	250,000	-	-
	Aqua Cross	54,588	61,757	50,000	60,000	-	-
	Lap Swim	85,744	87,495	60,000	85,000	-	-
34430	Miscellaneous Fees	11,029	-	-	-	-	-
34440	Park and Recreation Fees	136,735	184,620	150,000	185,000	-	-
34530	Retail Sales	26,172	31,346	20,000	25,000	-	-
34610	User Fees						
	Passes	6,611	14,129	25,000	16,000	-	-
	Climbing Wall	970	300	1,000	500	-	-
	Lockers	2,207	2,347	1,500	-	-	-
38110	Contributions & Donations	10,500	8,500	8,500	11,500	-	-
	<b>Total Resources</b>	<b>\$ 1,054,709</b>	<b>\$ 2,718,461</b>	<b>\$ 1,149,443</b>	<b>\$ 1,283,000</b>	<b>\$ -</b>	<b>\$ -</b>

## AQUATIC PARK LINE ITEM DETAIL

### Requirements

Object Code	Item	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Proposed FY 24-25	Approved FY 24-25	Adopted FY 24-25
<b>Cost Center 213-51-5102-510203-</b>							
42030	Banking & Merchant Fees	\$ 15,732	\$ 19,684	\$ 15,800	\$ 20,000	\$ -	\$ -
42030	Dues & Memberships	-	75	-	-	-	-
42110	Fees - Permits	4,220	4,758	4,600	4,700	-	-
42150	Insurance - Liability	29,603	15,570	14,990	8,000	-	-
42210	Miscellaneous Expenses	7,377	-	-	-	-	-
42220	Office Supplies	1,393	1,187	1,500	1,500	-	-
42240	Postage/Shipping	143	173	200	200	-	-
42250	Printing & Copies	720	895	1,000	1,000	-	-
42270	Publications & Subscriptions	60	-	-	-	-	-
42310	Telephone & Internet	15,662	15,997	17,800	8,760	-	-
42320	Training & Development	605	1,103	3,170	3,294	-	-
42330	Transportation - Mileage	-	211	980	500	-	-
42340	Transportation - Other	-	-	510	-	-	-
42350	Travel - Lodging Airfare Other	-	1,721	400	-	-	-
42360	Travel - Per Diem	-	569	860	-	-	-
42440	Uniforms/Clothing Expense	-	5,522	3,000	3,000	-	-
43100	Professional Services	3,319	-	3,500	3,500	-	-
43160	Contract Employees	1,229,567	1,399,568	1,749,931	1,517,663	-	-
43290	Preemployment Services	2,785	2,374	3,000	2,700	-	-
44110	Chemicals	25,914	43,798	45,000	55,000	-	-
44120	Computer < \$5K	6,726	147	10,000	-	-	-
44130	Cost of Goods Sold	274	13,954	15,000	15,000	-	-
44140	Equipment & Furnishings < \$5K	2,301	7,065	8,000	11,500	-	-
44240	Program Materials & Supplies	5,757	7,161	7,000	7,000	-	-
44260	Safety Equipment & Supplies	6,130	6,467	5,500	6,500	-	-
45130	Computer Hardware & Software	-	-	-	265	-	-
45160	Equipment Maintenance	47	-	-	-	-	-
45260	Vehicle Repair & Maintenance	-	14	-	-	-	-
46110	Leases - Copier	2,334	2,334	2,500	2,300	-	-
46120	Leases - Software (SaaS)	8,000	10,000	10,625	12,000	-	-
47100	Allocated Costs - County General Fund	28,785	23,440	19,822	-	-	-
47140	Allocated Costs - Information Services	27,311	25,850	54,542	-	-	-
47150	Allocated Costs - PGA	2,968	2,070	1,595	-	-	-
47160	Allocated Costs - Records Management	415	350	1,215	-	-	-
47170	Allocated Costs - Human Resources	13,290	16,210	14,921	-	-	-
47180	Allocated Costs - County Admin	2,372	1,650	1,231	-	-	-
<b>Total Requirements</b>		<b>\$ 1,443,808</b>	<b>\$ 1,629,917</b>	<b>\$ 2,018,192</b>	<b>\$ 1,684,382</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Resources</b>		<b>\$ 1,054,709</b>	<b>\$ 2,718,461</b>	<b>\$ 1,149,443</b>	<b>\$ 1,283,000</b>	<b>\$ -</b>	<b>\$ -</b>

**EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS**

	<b>FY 24-25</b>
<b>Travel, Training &amp; Development - (42320, 42330, 42340, 42350 &amp; 42360)</b>	<b>Request</b>
American Red Cross Lifeguard Instructor Academy - (1 attendee)	2,164
Other staff trainings	1,130
Mileage	500
<b>Total Budget Request for Activity</b>	<b><u>\$ 3,794</u></b>



# PROGRAMS AND COMMUNITY CENTERS



## Sports

The NCPRD Programs and Community Center program, Sports, provides a wide array of sports opportunities directly and in partnership with other providers to enhance personal health and the quality of life for all residents of the District.

### STATISTICAL MEASUREMENTS

Measure	FY 23-24 Projected	FY 24-25 Projected	% Change
# of programs offered	93	95	2.2%
# of volunteers	388	400	3.1%
# of youth programs	82	100	22.0%

### SIGNIFICANT CHANGES TO THE FY 23-24 BUDGET

Reduced overall budget by 9% in an attempt to reduce expenses while the District examines funding strategies.

Reduced personnel services by 11% by allocating administrative staff to the Administration program.

Increase of 142% to program materials and supplies for additional facility rental fees with the North Clackamas School District.

### GOALS FOR FY 23-24

Evaluate and develop daytime non-league sports program offerings.

Continue to grow Adaptive and Inclusive sports programming.

Create a successful boys' volleyball program.

### HIGHLIGHTS OF FY 23-24

- The Rising Stars Adaptive and Inclusive soccer league was successful with 18 participants in the inaugural season.
- Shooting Stars, a basketball program for players with additional needs and cognitive disabilities, continues to grow in popularity. The program had its highest enrollment to date.
- Pre-K sports offerings increased due to their growing popularity.
- Hoopers basketball program had 1,653 players and 303 volunteer coaches.

## SPORTS LINE ITEM DETAIL

### Resources

Object Code	Item	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Proposed FY 24-25	Approved FY 24-25	Adopted FY 24-25
<b>Cost Center 213-51-5102-510204-</b>							
33140	Federal Operating Grants	\$ -	\$ 981,198	\$ -	\$ -	\$ -	\$ -
33160	Local Operating Grants	-	50,000	-	50,000	-	-
34110	Admissions Fees	637,639	466,178	575,000	525,000	-	-
34230	Concessions	2,291	11,006	7,500	10,000	-	-
34440	Park and Recreation Fees	65,388	66,539	70,000	70,000	-	-
38110	Contributions & Donations	126	-	-	-	-	-
<b>Total Resources</b>		<b>\$ 705,444</b>	<b>\$ 1,574,921</b>	<b>\$ 652,500</b>	<b>\$ 655,000</b>	<b>\$ -</b>	<b>\$ -</b>

### Requirements

Object Code	Item	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Proposed FY 24-25	Approved FY 24-25	Adopted FY 24-25
<b>Cost Center 213-51-5102-510204-</b>							
42030	Banking & Merchant Fees	\$ 10,958	\$ 12,485	\$ 10,000	\$ 12,000	\$ -	\$ -
42080	Dues & Memberships	-	60	-	-	-	-
42150	Insurance - Liability	7,140	9,260	10,425	5,590	-	-
42220	Office Supplies	1,564	3,263	3,000	3,000	-	-
42240	Postage/Shipping	35	9	-	-	-	-
42250	Printing & Copies	967	1,584	5,000	2,500	-	-
42310	Telephone & Internet	15,503	12,478	14,424	6,970	-	-
42320	Training & Development	2,700	3,413	3,210	-	-	-
42330	Transportation - Mileage	1,505	1,525	4,265	3,500	-	-
42340	Transportation - Other	-	40	890	-	-	-
42350	Travel - Lodging Airfare Other	-	2,676	800	-	-	-
42360	Travel - Per Diem	-	1,138	1,350	-	-	-
42440	Uniforms/Clothing Expense	-	4,735	3,000	3,000	-	-
43160	Contract Employees	899,362	987,528	1,187,390	1,056,471	-	-
43280	Other Contracted Services	54,159	64,316	90,000	90,000	-	-
43290	Preemployment Services	1,885	1,527	1,500	2,000	-	-
44120	Computer < \$5K	3,836	2,064	3,000	-	-	-
44140	Equipment & Furnishings < \$5K	390	-	-	-	-	-
44150	Fuel	1,019	423	1,200	1,000	-	-
44240	Program Materials & Supplies	76,807	69,161	70,200	170,200	-	-
44250	Shop Supplies	3,300	-	-	-	-	-
44260	Safety Equipment & Supplies	100	-	-	-	-	-
45130	Computer Hardware & Software	-	-	-	465	-	-
45160	Equipment Maintenance	95	-	-	-	-	-
45260	Vehicle Repair & Maintenance	-	-	500	500	-	-
46110	Leases - Copier	1,359	1,361	1,500	1,500	-	-
46120	Leases - Software (SaaS)	7,220	9,319	10,675	12,000	-	-
46200	Leases - Vehicle Rental	4,710	4,601	4,600	1,530	-	-
47100	Allocated Costs - County General Fund	16,480	16,180	15,390	-	-	-
47140	Allocated Costs - Information Services	25,230	23,860	50,646	-	-	-
47150	Allocated Costs - PGA	2,970	2,070	1,595	-	-	-
47160	Allocated Costs - Records Management	260	240	943	-	-	-
47170	Allocated Costs - Human Resources	8,260	9,640	10,705	-	-	-
47180	Allocated Costs - County Admin	2,370	1,650	1,231	-	-	-
<b>Total Requirements</b>		<b>\$ 1,150,184</b>	<b>\$ 1,246,603</b>	<b>\$ 1,507,439</b>	<b>\$ 1,372,226</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Resources</b>		<b>\$ 705,444</b>	<b>\$ 1,574,921</b>	<b>\$ 652,500</b>	<b>\$ 655,000</b>	<b>\$ -</b>	<b>\$ -</b>

## EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

	FY 24-25 Request
<b>Travel, Training &amp; Development - (42320, 42330, 42340, 42350 &amp; 42360)</b>	
Mileage	3,500
<b>Total Budget Request for Activity</b>	<b>\$ 3,500</b>
<b>Other Contracted Services (43280)</b>	
<i>Officials/Referees - Adult Programs</i>	
Leagues	36,000
Tournaments	1,500
<i>Officials/Referees - Youth Programs</i>	
Hoopers Basketball	33,000
Sideout Volleyball	6,000
Fastpitch Tournaments	5,000
Program Coordination	1,000
Tennis Camp	4,500
League Association/Tournament Fees	1,500
USA/ASA	1,500
<b>Total Budget Request for Activity</b>	<b>\$ 90,000</b>
<b>Program Materials &amp; Supplies (44240)</b>	
Facility and field equipment and supplies - Hood View Park	4,000
Adult Programs	6,000
<i>Youth Programs</i>	
Camps	15,000
Cheer Starz	5,000
Hoopers Basketball	28,000
Sideout Volleyball	5,000
PTF Football	2,200
Fastpitch Tournaments	2,500
First Aid training and supplies	2,500
Facility rentals	100,000
<b>Total Budget Request for Activity</b>	<b>\$170,200</b>



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# OLDER ADULT SERVICES



## Social Services

The NCPRD Older Adult Services program, Social Services, provides coordinated educational and social service programming to older adults and persons with disabilities, assisting them in remaining independent, and helping them thrive in their later years. These services are mostly based in the Milwaukie Community Center, with outreach services into the community.

### STATISTICAL MEASUREMENTS

Measure	FY 23-24 Projected	FY 23-24 Projected	% Change
# of clients with active case management	440	440	0.0%
# of healthy aging seminars/ workshops	28	30	7.1%
# of clients served in clinics and groups	1,100	1,200	9.1%

### SIGNIFICANT CHANGES TO THE FY 24-25 BUDGET

Reduced overall budget by 16% in an attempt to reduce expenses while the District examines funding strategies.

Reduced personnel services by 2% by allocating administrative staff to the Administration program.

Reduction of 67% in telephone and internet as costs for landlines are now included in allocated charges. Allocated charges are expensed through the Administration program.

Increase in the subrecipient grant agreement with Clackamas County Social Services, specifically in Family Caregiver Support, Energy Assistance, and evidence-based health and wellness.

### GOALS FOR FY 24-25

Work with the Friends of the Milwaukie Community Center Foundation and volunteers to double the paper distribution of The Connection to help market the center’s programs.

Expand memory programming by adding an early memory loss class, which would be in addition to the “A Place at the Center” programming already in place.

Remodel the Pool Room to add storage and make the room more versatile for programming opportunities.

### HIGHLIGHTS OF FY 23-24

- Received a \$20,000 grant from the Brookdale Foundation to enhance the Milwaukie Community Center’s memory programming.
- Remodeled the library to better accommodate memory programming and create an aesthetically pleasing space. This project was paid for by the Milwaukie Community Center and Brookdale Foundations.

## SOCIAL SERVICES LINE ITEM DETAIL

### Resources

Object Code	Item	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Proposed FY 24-25	Approved FY 24-25	Adopted FY 24-25
<b>Cost Center 213-51-5103-510302-</b>							
33170	Program Income	\$ -	\$ 3,870	\$ 4,000	\$ 4,500	\$ -	\$ -
34200	Charges for Services to Other Gov	50,591	59,421	52,000	60,800	-	-
34430	Miscellaneous Fees	1,662	-	-	-	-	-
34440	Park and Recreation Fees	4,833	-	-	-	-	-
38110	Contributions & Donations	12,865	15,588	13,000	15,000	-	-
<b>Total Resources</b>		<b>\$ 69,951</b>	<b>\$ 78,880</b>	<b>\$ 69,000</b>	<b>\$ 80,300</b>	<b>\$ -</b>	<b>\$ -</b>

### Requirements

Object Code	Item	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Proposed FY 24-25	Approved FY 24-25	Adopted FY 24-25
<b>Cost Center 213-51-5103-510302-</b>							
42030	Banking & Merchant Fees	\$ 1,027	\$ 676	\$ 1,000	\$ 350	\$ -	\$ -
42110	Fees - Permits	709	53	710	710	-	-
42150	Insurance - Liability	6,058	2,940	5,894	2,440	-	-
42220	Office Supplies	3,968	3,342	4,000	4,000	-	-
42240	Postage/Shipping	55	79	50	50	-	-
42250	Printing & Copies	276	605	100	250	-	-
42310	Telephone & Internet	14,300	13,690	14,560	4,740	-	-
42320	Training & Development	-	100	1,370	896	-	-
42330	Transportation - Mileage	422	943	1,200	1,270	-	-
42340	Transportation - Other	-	-	130	-	-	-
42350	Travel - Lodging Airfare Other	-	-	-	788	-	-
42360	Travel - Per Diem	-	-	370	231	-	-
42440	Uniform/Clothing Expense	1,579	1,020	2,000	1,500	-	-
43160	Contract Employees	371,442	426,974	513,981	505,082	-	-
43290	Preemployment Services	32	122	50	50	-	-
44100	Supplies	95	-	-	-	-	-
44120	Computer < \$5K	4,090	4,302	1,000	-	-	-
44140	Equipment & Furnishings < \$5K	797	791	2,000	1,000	-	-
44170	Hospitality/Event Supplies	2,086	1,857	2,000	2,000	-	-
44240	Program Materials & Supplies	11	1,770	1,200	1,500	-	-
44260	Safety Equipment & Supplies	209	-	-	-	-	-
44280	Small Tools & Equipment	130	-	-	-	-	-
45130	Computer Hardware & Software	-	-	-	420	-	-
45160	Equipment Maintenance	-	275	1,000	1,000	-	-
46110	Leases - Copier	2,676	2,685	2,676	3,000	-	-
47100	Allocated Costs - County General Fund	8,979	4,810	7,551	-	-	-
47140	Allocated Costs - Information Services	21,028	19,890	58,438	-	-	-
47150	Allocated Costs - PGA	1,320	2,070	1,595	-	-	-
47160	Allocated Costs - Records Management	173	70	463	-	-	-
47170	Allocated Costs - Human Resources	5,546	3,060	4,634	-	-	-
47180	Allocated Costs - County Admin	1,050	1,650	1,231	-	-	-
<b>Total Requirements</b>		<b>\$ 448,058</b>	<b>\$ 493,775</b>	<b>\$ 629,203</b>	<b>\$ 531,277</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Resources</b>		<b>\$ 69,951</b>	<b>\$ 78,880</b>	<b>\$ 69,000</b>	<b>\$ 80,300</b>	<b>\$ -</b>	<b>\$ -</b>

# EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

	FY 24-25 Request
<b>Travel, Training &amp; Development - (42320, 42330, 42340, 42350 &amp; 42360)</b>	
Alzheimer McGinty Conference - (2 attendees)	200
Oregon Recreation and Park Association conference - (1 attendee)	1,685
Other staff trainings	300
Mileage	1,000
<b>Total Budget Request for Activity</b>	<b>\$ 3,185</b>

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# OLDER ADULT SERVICES



## Nutrition

The NCPRD Older Adult Services program, Nutrition, coordinates and manages nutrition services for older adults and people with disabilities living in North Clackamas County to assist them in remaining healthy and independent.

### STATISTICAL MEASUREMENTS

Measure	FY 23-24 Projected	FY 24-25 Projected	% Change
# of meals on wheels served	71,000	68,000	-4.2%
# unduplicated clients	340	340	0.0%
# of congregate meals served	6,000	6,500	8.3%
# of new volunteers placed	50	50	0.0%

### SIGNIFICANT CHANGES TO THE FY 24-25 BUDGET

Reduced overall budget by 4% in an attempt to reduce expenses while the District examines funding strategies.

Reduced personnel services by 8% by allocating administrative staff to the Administration program.

Increase of 27% budgeted for food due to rising costs, increased patrons at the Milwaukie Community Center and participants in the Meals on Wheels Program.

### GOALS FOR FY 24-25

Continue reassessing Meals on Wheels clients, ensuring they are still eligible by program standards.

Attract additional congregate diners by expanding live music offerings and desirable food options.

Partner with the Milwaukie Community Center Foundation, and other corporate and individual donors to receive over \$160,000 in contributions and donations.

### HIGHLIGHTS OF FY 23-24

- The Meals on Wheels program continued service at near record numbers and served all requests from eligible citizens.
- Volunteers performed live music in the dining area twice weekly, increasing the congregate dining program attendance.
- Partnered with the Milwaukie Community Center Foundation on the Thanksgiving Dinner, Donate a Dinner, and March for Meals, bringing in over \$20,000 in contributions and donations.

## NUTRITION LINE ITEM DETAIL

### Resources

Object Code	Item	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Proposed FY 24-25	Approved FY 24-25	Adopted FY 24-25
<b>Cost Center 213-51-5103-510303-</b>							
33160	Local Operating Grants	\$ 129,871	\$ 106,967	\$ 100,000	\$ 90,000	\$ -	\$ -
34200	Charges for Services to Other Gov	291,022	328,578	273,000	300,000	-	-
34430	Miscellaneous Fees	149	-	-	-	-	-
38110	Contributions & Donations	171,111	164,187	150,000	160,000	-	-
<b>Total Resources</b>		<b>\$ 592,153</b>	<b>\$ 599,731</b>	<b>\$ 523,000</b>	<b>\$ 550,000</b>	<b>\$ -</b>	<b>\$ -</b>

### Requirements

Object Code	Item	Actual FY 21-22	Actual FY 22-23	Proposed FY 23-24	Proposed FY 24-25	Approved FY 24-25	Adopted FY 24-25
<b>Cost Center 213-51-5103-510303-</b>							
42030	Banking & Merchant Fees	\$ -	\$ -	\$ -	\$ 1,100	\$ -	\$ -
42080	Dues & Memberships	10	-	-	-	-	-
42110	Fees - Permits	40	40	40	50	-	-
42150	Insurance - Liability	2,840	5,130	3,840	2,400	-	-
42220	Office Supplies	90	-	-	-	-	-
42240	Postage/Shipping	62	15	100	75	-	-
42310	Telephone & Internet	510	540	510	-	-	-
42320	Training & Development	-	-	200	200	-	-
43160	Contract Employees	483,484	501,608	530,507	486,028	-	-
43290	Preemployment Services	164	16	200	200	-	-
44120	Computer < \$5K	1,074	-	100	100	-	-
44160	Food (Jail, Housing, Senior Centers)	121,351	162,785	158,000	200,000	-	-
44170	Hospitality/Event Supplies	4,925	8,225	10,000	10,000	-	-
44240	Program Materials & Supplies	24,252	26,834	26,000	28,500	-	-
44280	Small Tools & Equipment < \$5K (Nutrition)	1,774	1,295	7,000	1,500	-	-
45160	Equipment Maintenance	2,600	3,107	-	-	-	-
47100	Allocated Costs - County General Fund	10,850	8,980	6,587	-	-	-
47140	Allocated Costs - Information Services	6,310	3,980	7,792	-	-	-
47150	Allocated Costs - PGA	1,310	2,060	1,595	-	-	-
47160	Allocated Costs - Records Management	130	130	404	-	-	-
47170	Allocated Costs - Human Resources	4,150	5,350	4,783	-	-	-
47180	Allocated Costs - County Admin	1,050	1,650	1,231	-	-	-
<b>Total Requirements</b>		<b>\$ 666,976</b>	<b>\$ 731,745</b>	<b>\$ 758,889</b>	<b>\$ 730,153</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Resources</b>		<b>\$ 592,153</b>	<b>\$ 599,731</b>	<b>\$ 523,000</b>	<b>\$ 550,000</b>	<b>\$ -</b>	<b>\$ -</b>

**EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS**

	<b>FY 24-25 Request</b>
<b>Travel, Training &amp; Development - (42320, 42330, 42340, 42350 &amp; 42360)</b>	
Other staff trainings	200
<b>Total Budget Request for Activity</b>	<b>\$ 200</b>



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# OLDER ADULT SERVICES



## Transportation

The NCPRD Older Adult Services program, Transportation, provides coordinated transportation to the communities' older adults and persons with disabilities; assisting them in remaining independent and helping them thrive in their later years.

### STATISTICAL MEASUREMENT

Measure	FY 23-24 Projected	FY 24-25 Projected	% Change
# of rides provided	5,500	6,000	9.1%
# unduplicated riders	90	100	11.1%
# of recreational travel trips	28	28	0.0%

### SIGNIFICANT CHANGES TO THE FY 24-25 BUDGET

Reduced overall budget by 12% in an attempt to reduce expenses while the District examines funding strategies.

Reduced personnel services by 6% by allocating administrative staff to the Administration program.

Reduced vehicle repairs and maintenance budget since the program received two new buses.

### GOALS FOR FY 24-25

Provide door-to-door transportation services to all eligible residents to and from the Milwaukie Community Center or grocery store, regardless of their ability to pay.

Continue to increase ridership and bring more people into the Milwaukie Community Center, on a daily basis.

### HIGHLIGHTS OF FY 23-24

- Provided door-to-door services from home locations to Milwaukie Community Center for every person who was eligible and requested a ride.
- Received two new 14 passenger lift equipped buses at no charge through the District's partner agency, Ride Connection.
- Awarded a \$20,000 grant from the State of Oregon for a camera system to enhance bus and facility security.

## TRANSPORTATION LINE ITEM DETAIL

### Resources

Object Code	Item	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Proposed FY 24-25	Approved FY 24-25	Adopted FY 24-25
<b>Cost Center 213-51-5103-510304-</b>							
33170	Program Income	\$ 3,829	\$ 4,283	\$ 5,000	\$ 4,200	\$ -	\$ -
34200	Charges for Services to Other Gov	49,455	53,415	51,200	57,000	-	-
34440	Park and Recreation Fees	224	-	-	-	-	-
34510	Registration Fees	2,326	4,630	4,000	4,800	-	-
38110	Contributions & Donations	5,000	5,000	5,000	5,000	-	-
<b>Total Resources</b>		<b>\$ 60,834</b>	<b>\$ 67,328</b>	<b>\$ 65,200</b>	<b>\$ 71,000</b>	<b>\$ -</b>	<b>\$ -</b>

### Requirements

Object Code	Item	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Proposed FY 24-25	Approved FY 24-25	Adopted FY 24-25
<b>Cost Center 213-51-5103-510304-</b>							
42030	Banking & Merchant Fees	\$ -	\$ -	\$ -	\$ 650	\$ -	\$ -
42110	Fees - Permits	714	688	600	700	-	-
42150	Insurance - Liability	2,200	1,820	1,042	740	-	-
42310	Telephone & Internet	835	927	935	430	-	-
42320	Training & Development	-	206	800	800	-	-
43160	Contract Employees	79,151	123,621	158,923	148,776	-	-
43280	Other Contracted Services	-	1,412	2,000	2,000	-	-
43290	Preemployment Services	410	53	100	100	-	-
44150	Fuel	8,074	10,142	15,000	12,000	-	-
44170	Hospitality/Event Supplies	-	-	250	250	-	-
45260	Vehicle Repair & Maintenance	6,883	13,926	13,650	12,000	-	-
47100	Allocated Costs - County General Fund	3,270	2,980	1,644	-	-	-
47140	Allocated Costs - Information Services	2,100	1,990	3,896	-	-	-
47150	Allocated Costs - PGA	1,316	2,060	1,595	-	-	-
47160	Allocated Costs - Records Management	40	50	101	-	-	-
47170	Allocated Costs - Human Resources	1,250	1,900	1,433	-	-	-
47180	Allocated Costs - County Admin	1,050	1,650	1,231	-	-	-
<b>Total Requirements</b>		<b>\$ 107,293</b>	<b>\$ 163,424</b>	<b>\$ 203,200</b>	<b>\$ 178,446</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Resources</b>		<b>\$ 60,834</b>	<b>\$ 67,328</b>	<b>\$ 65,200</b>	<b>\$ 71,000</b>	<b>\$ -</b>	<b>\$ -</b>

**EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS**

	<b>FY 24-25 Request</b>
<b>Training &amp; Development (42320)</b>	
Required driver medical checks and drug screenings	800
<b>Total Budget Request for Activity</b>	<b>\$ 800</b>

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# PARKS, TRAILS, AND NATURAL AREAS

## Parks and Facility Maintenance

The NCPRD Parks and Facilities Maintenance program provides management, maintenance, and ongoing stewardship services to NCPRD residents, visitors, and internal divisions to provide safe, clean, accessible, and well-maintained parks and facilities both now and into the future.

### STATISTICAL MEASUREMENTS

Measure	FY 23-24 Projected	FY 24-25 Projected	% Change
# of playgrounds inspected	36	36	0.0%
# developed acres maintained	120	120	0.0%
# work orders received	210	210	0.0%

### SIGNIFICANT CHANGES TO THE FY 24-25 BUDGET

Reduced overall budget by 11% in an attempt to reduce expenses while the District examines funding strategies.

Reduced personnel services by 13% by allocating administrative staff to the Administration program.

Budgeted revenue has decreased by 98% due to the loss in lease income at the Clackamas building.

### GOALS FOR FY 24-25

Continue to transition gas-powered 2-cycle equipment to electric.

Update work order system to fully paperless.

Complete Capital Repair and Replacement projects included in FY 24-25 budget.

### HIGHLIGHTS OF FY 23-24

- Replaced sewage grinder pumps for the North Clackamas Park restroom facilities.
- Replaced the playground equipment at Alma Myra Park.
- Refinished the gym floors at the Concord and Clackamas buildings.
- At the Aquatic Park, a front entry air curtain heat system was added.
- Replaced failing pump room valves at the Aquatic Park.

## PARKS & FACILITY MAINTENANCE LINE ITEM DETAIL

### Resources

Object Code	Item	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Proposed FY 24-25	Approved FY 24-25	Adopted FY 24-25
<b>Cost Center 213-51-5104-510402-</b>							
33140	Federal Operating Grants	\$ 9,101	\$ (66)	\$ -	\$ -	\$ -	\$ -
33150	State Operating Grants	-	4,750	4,750	4,750	-	-
34430	Miscellaneous Fees	16,980	-	-	-	-	-
34440	Park and Recreation Fees	600	2,526	5,000	-	-	-
38110	Contributions & Donations	2,233	-	-	-	-	-
38150	Rent & Lease Income	140,226	146,928	154,564	600	-	-
39110	Transfers In From Other Funds	7,821	1,589	58,607	-	-	-
39130	Auction Proceeds	2,250	1,328	-	-	-	-
<b>Total Resources</b>		<b>\$ 179,211</b>	<b>\$ 157,055</b>	<b>\$ 222,921</b>	<b>\$ 5,350</b>	<b>\$ -</b>	<b>\$ -</b>

### Requirements

Object Code	Item	Actual FY 21-22	Actual FY 22-23	Proposed FY 23-24	Proposed FY 24-25	Approved FY 24-25	Adopted FY 24-25
<b>Cost Center 213-51-5104-510402-</b>							
42080	Dues & Memberships	\$ 270	\$ 270	\$ 70	\$ 60	\$ -	\$ -
42110	Fees - Permits	590	497	2,300	2,300	-	-
	Older Adult Services	-	-	700	700	-	-
42150	Insurance - Liability	7,665	12,030	13,303	6,400	-	-
42220	Office Supplies	160	96	1,500	500	-	-
42250	Printing & Copies	155	145	150	150	-	-
42310	Telephone & Internet	15,398	16,185	10,660	12,670	-	-
	Milwaukie Center	-	-	-	5,580	-	-
	Concord Community Center	-	-	-	15,000	-	-
42320	Training & Development	972	3,568	6,540	4,400	-	-
42330	Transportation - Mileage	-	-	800	-	-	-
42340	Transportation - Other	-	4	260	-	-	-
42350	Travel - Lodging Airfare Other	-	1,128	-	-	-	-
42360	Travel - Per Diem	-	672	740	-	-	-
42390	Utilities - Garbage	28,131	24,414	22,000	25,840	-	-
	Aquatic Park	6,933	7,396	5,800	6,980	-	-
	Milwaukie Community Center	2,409	4,542	3,800	3,730	-	-
	Concord Community Center	1,628	1,544	1,100	1,480	-	-
42400	Utilities - Electricity	31,205	23,157	44,400	51,040	-	-
	Aquatic Park	99,372	94,585	100,000	101,900	-	-
	Milwaukie Community Center	18,703	21,603	18,000	20,210	-	-
	Concord Community Center	8,659	10,584	13,000	11,180	-	-
42410	Utilities - Gas	3,930	5,675	16,200	13,450	-	-
	Aquatic Park	75,439	98,994	88,600	91,190	-	-
	Milwaukie Community Center	5,991	7,919	7,500	7,420	-	-
	Concord Community Center	17,988	19,619	28,000	22,740	-	-
42420	Utilities - Sewer	9,200	7,824	17,000	16,240	-	-
	Aquatic Park	12,811	25,658	13,400	40,700	-	-
	Milwaukie Community Center	5,557	4,381	5,800	2,690	-	-
	Concord Community Center	10,897	6,673	14,000	10,940	-	-

## PARKS & FACILITY MAINTENANCE LINE ITEM DETAIL

Requirements *continued*

Object Code	Item	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Proposed FY 24-25	Approved FY 24-25	Adopted FY 24-25
<b>Cost Center 213-51-5104-510402-</b>							
42430	Utilities - Water	121,308	109,511	131,250	141,920	-	-
	Aquatic Park	38,030	38,639	47,250	42,960	-	-
	Milwaukie Community Center	4,689	5,620	8,600	6,560	-	-
	Concord Community Center	5,685	4,939	10,200	7,220	-	-
42440	Uniforms/Clothing Expense	687	2,973	3,500	2,480	-	-
43160	Contract Employees	1,118,377	1,210,406	1,511,130	1,311,396	-	-
43280	Other Contracted Services	40,121	58,972	119,723	111,525	-	-
	Aquatic Park	86,699	83,924	108,240	108,701	-	-
	Milwaukie Community Center	49,230	52,729	65,912	64,120	-	-
	Sports Services	180	328	11,214	-	-	-
	Concord Community Center	16,113	11,855	38,432	32,519	-	-
	Clackamas Building	35,652	35,652	39,819	41,000	-	-
43290	Preemployment Services	1,397	1,839	2,200	2,000	-	-
44110	Chemicals	5,874	-	-	-	-	-
44120	Computer < \$5K	535	54	6,000	6,000	-	-
44140	Equipment & Furnishings < \$5K	623	-	1,550	1,000	-	-
44150	Fuel	30,216	32,447	29,500	31,950	-	-
44250	Shop Supplies	43,996	43,417	65,300	52,940	-	-
	Aquatic Park	3,654	30,589	60,000	30,000	-	-
	Milwaukie Community Center	6,501	10,094	7,000	7,000	-	-
	Sports Services	7,594	9,193	16,700	10,000	-	-
	Concord Community Center	1,313	11,465	25,000	13,100	-	-
44260	Safety Equipment & Supplies	1,290	970	1,400	1,400	-	-
44270	Signage	603	100	6,250	6,000	-	-
44280	Small Tools & Equipment < \$5K	11,483	8,448	14,300	14,300	-	-
	Aquatic Park	91	1,339	5,000	2,230	-	-
	Milwaukie Community Center	2,713	1,415	5,000	3,165	-	-
45120	Building Maintenance	8,258	8,961	10,000	9,440	-	-
	Aquatic Park	23,491	8,009	10,000	14,390	-	-
	Milwaukie Community Center	6,373	7,394	10,000	8,240	-	-
	Concord Community Center	12,664	8,257	27,700	16,860	-	-
45130	Computer Hardware & Software	-	-	-	110	-	-
45160	Equipment Maintenance	15,714	19,108	20,000	19,000	-	-
45200	Park Maintenance	3,024	8,984	6,000	6,240	-	-
45260	Vehicle Repair & Maintenance	6,026	384	-	200	-	-
46110	Leases - Copier	1,139	467	400	400	-	-
46150	Leases - Office	72,815	73,113	75,002	77,100	-	-
47100	Allocated Costs - County General Fund	19,425	32,520	31,035	-	-	-
47140	Allocated Costs - Information Services	10,512	9,940	27,270	-	-	-
47150	Allocated Costs - PGA	2,569	2,070	1,595	-	-	-
47160	Allocated Costs - Records Management	356	490	1,902	-	-	-
47170	Allocated Costs - Human Resources	11,078	12,530	13,624	-	-	-
47180	Allocated Costs - County Admin	2,050	1,650	1,231	-	-	-
<b>Total Requirements</b>		<b>\$2,194,211</b>	<b>\$2,359,959</b>	<b>\$3,011,852</b>	<b>\$2,678,956</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Resources</b>		<b>\$ 179,211</b>	<b>\$ 157,055</b>	<b>\$ 222,921</b>	<b>\$ 5,350</b>	<b>\$ -</b>	<b>\$ -</b>



## EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

	FY 24-25 Request
<b>Dues and Memberships (42080)</b>	
Costco Membership (1)	60
<b>Total Budget Request for Activity</b>	<b>\$ 60</b>
<b>Travel, Training &amp; Development - (42320, 42330, 42340, 42350 &amp; 42360)</b>	
Pesticide Core credit classes and license renewal - (7 attendees)	1,400
National Playground Safety Inspections (NPSI) training and certification	500
International Society of Arboriculture (ISA Arborist) training and certification	800
Backflow testing training and certification - (2 attendees)	1,700
<b>Total Budget Request for Activity</b>	<b>\$ 4,400</b>
<b>Other Contracted Services (43280)</b>	
<i>District-wide</i>	
Bio-hazard response services	30,000
Dock services and debris management - Milwaukie Bay Park	8,900
Dry toilet services	15,000
Electrical & plumbing	9,000
Field aeration services - North Clackamas Park	6,825
Field aeration services - Pfeifer Park	8,400
Geese management - Milwaukie Bay Park	23,400
Tree trimming & removal of hazardous trees	10,000
<i>Aquatic Park</i>	
Building alarms	468
Building controls systems	3,690
Carpet cleaning and pest control	1,495
Fire extinguisher services	1,000
HVAC servicing	92,549
Inspections - fire & other	3,063
Window cleaning	6,436
<i>Milwaukie Center</i>	
Fire extinguisher services	1,000
Elevator repair and maintenance	720
Hood cleaning in kitchen	1,000
HVAC servicing	13,500
Inspections - fire & other	900
Janitorial and floor care services	47,000
<i>Clackamas Building</i>	
Fire extinguisher services	1,000
HVAC servicing	35,000
Security services	5,000
<i>Concord Community Center</i>	
Elevator repair and maintenance	3,000
Fire extinguisher services	1,000
HVAC servicing	10,870
Inspections - fire & other	2,649

**EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS** *continued*

**Other Contracted Services (43280)** *continued*

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Janitorial and floor care services	10,000
Security services	5,000
<b>Total Budget Request for Activity</b>	<b><u>\$357,865</u></b>

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# PARKS, TRAILS, AND NATURAL AREAS



## Trails and Natural Areas

The NCPRD Trails and Natural Areas program provides planning, management, and ongoing stewardship services to District residents, visitors, and internal divisions to provide safe, clean, accessible, and well-maintained Trails and Natural Areas now and into the future.

### STATISTICAL MEASUREMENTS

Measure	FY 23-24 Projected	FY 24-25 Projected	% Change
# miles of soft surface trails maintained	4.2	4.2	0.0%
# acres of Natural Areas maintained	105	105	0.0%
# of acres of WES Natural Areas maintained	109	109	0.0%

### SIGNIFICANT CHANGES TO THE FY 24-25 BUDGET

Reduced overall budget by 41% in an attempt to reduce expenses while the District examines funding strategies.

Reduced personnel services by 50% by allocating administrative staff to the Administration program and by budgeting for the vacant, full-time position for only a quarter of the fiscal year.

### GOALS FOR FY 24-25

Improve habitat conditions of Natural Area sites, including pollinator habitats.

Improve accessibility of Natural Area sites.

Continue with community volunteer opportunities for district residents.

### HIGHLIGHTS OF FY 23-24

- Partnered with North Clackamas River Basin Council to perform restoration work at Spring Park.
- Partnered with Johnson Creek Watershed Council at Luther Road for Watershed Wide Event.
- Implemented policy for use of bio-hazard response cleanup for unauthorized camps.
- Added and enhanced pollinator gardens at Hawthorn, Stringfield, and Alma Myra Parks.

## NATURAL AREAS LINE ITEM DETAIL

### Resources

Object Code	Item	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Proposed FY 24-25	Approved FY 24-25	Adopted FY 24-25
<b>Cost Center 213-51-5104-510403-</b>							
33140	Federal Operating Grants	\$ 29,000	\$ -	\$ -	\$ -	\$ -	\$ -
33160	Local Operating Grants	59,298	57,950	90,000	60,000	-	-
39110	Transfers In From Other Funds	-	237	-	-	-	-
<b>Total Resources</b>		<b>\$ 88,298</b>	<b>\$ 58,187</b>	<b>\$ 90,000</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ -</b>

### Requirements

Object Code	Item	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Proposed FY 24-25	Approved FY 24-25	Adopted FY 24-25
<b>Cost Center 213-51-5104-510403-</b>							
42080	Dues & Memberships	\$ 1,136	\$ 750	\$ 1,130	\$ 1,680	\$ -	\$ -
42110	Fees - Permits	100	165	300	300	-	-
42150	Insurance - Liability	1,537	3,693	3,822	1,200	-	-
42220	Office Supplies	20	126	350	350	-	-
42270	Publications & Subscriptions	-	-	100	100	-	-
42310	Telephone & Internet	2,865	2,279	3,070	2,920	-	-
42320	Training & Development	280	410	1,735	1,300	-	-
42330	Transportation - Mileage	-	358	600	-	-	-
42340	Transportation - Other	-	14	65	-	-	-
42360	Travel - Per Diem	-	-	185	-	-	-
42390	Utilities - Garbage	71	82	750	750	-	-
42440	Uniforms/Clothing Expense	180	-	700	500	-	-
43100	Professional Services	7,449	5,000	21,000	12,000	-	-
43160	Contract Employees	316,845	263,232	392,224	194,940	-	-
43280	Other Contracted Services	37,446	47,538	72,000	72,000	-	-
43290	Preemployment Services	394	35	100	200	-	-
44120	Computer < \$5K	3,168	700	1,000	1,000	-	-
44140	Equipment & Furnishings < \$5K	-	-	600	600	-	-
44150	Fuel	2,128	967	2,700	1,700	-	-
44170	Hospitality/Event Supplies	104	-	700	700	-	-
44240	Program Materials & Supplies	-	10,385	17,000	17,000	-	-
44250	Shop Supplies	6,983	-	-	200	-	-
44260	Safety Equipment & Supplies	-	68	300	300	-	-
44270	Signage	877	578	2,000	1,000	-	-
44280	Small Tools & Equipment < \$5K	373	320	2,000	1,000	-	-
45130	Computer Hardware & Software	-	-	-	440	-	-
45160	Equipment Maintenance	-	-	2,000	1,000	-	-
45260	Vehicle Repair & Maintenance	528	96	500	500	-	-
46110	Leases - Copier	-	278	370	370	-	-
46150	Leases - Office	24,271	24,371	25,001	25,700	-	-
47100	Allocated Costs - County General Fund	10,600	7,470	6,749	-	-	-
47140	Allocated Costs - Information Services	6,310	5,960	7,792	-	-	-
47150	Allocated Costs - PGA	2,560	2,070	1,595	-	-	-
47160	Allocated Costs - Records Management	90	110	414	-	-	-
47170	Allocated Costs - Human Resources	3,150	3,790	3,536	-	-	-
47180	Allocated Costs - County Admin	2,045	1,650	1,231	-	-	-
<b>Total Requirements</b>		<b>\$ 431,510</b>	<b>\$ 382,494</b>	<b>\$ 573,619</b>	<b>\$ 339,750</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Resources</b>		<b>\$ 88,298</b>	<b>\$ 58,187</b>	<b>\$ 90,000</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ -</b>

## EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

	FY 24-25 Request
<b>Dues and Memberships (42080)</b>	
Adobe	550
Cooperative Weed Management Area membership dues	750
Natural Areas Association membership	380
<b>Total Budget Request for Activity</b>	<b>\$ 1,680</b>
<b>Travel, Training &amp; Development - (42320, 42330, 42340, 42350 &amp; 42360)</b>	
Pesticide Core credit classes and license renewal - (3 attendees)	600
GIS Training	250
Trails Symposium - International Trails	200
Invasive plant training	250
<b>Total Budget Request for Activity</b>	<b>\$ 1,300</b>
<b>Professional Services (43100)</b>	
Natural Area Technical Services - surveys, wetland delineations	2,000
Natural Area Technical Services - education	5,000
Natural Area Technical Services - grant & partnership activities	5,000
<b>Total Budget Request for Activity</b>	<b>\$ 12,000</b>
<b>Other Contracted Services (43280)</b>	
Biohazardous waste cleanup	5,000
Biohazardous waste cleanup - WES IGA	20,000
Dry toilet services	2,000
Invasive control - planting and plant maintenance	20,000
Natural Areas technical services	5,000
Tree trimming & removal of hazardous trees	10,000
WES Project - invasive control, planting and plant maintenance	10,000
<b>Total Budget Request for Activity</b>	<b>\$ 72,000</b>

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# PLANNING AND DEVELOPMENT



## Planning

The Planning and Development program coordinates and manages current and long-range planning, property acquisition, all aspects of the District’s Capital Improvement Plan (CIP), and the repair and replacement of capital assets, to provide recreation facilities that serve District residents.

### STATISTICAL MEASUREMENTS

The Planning and Development program is in the process of evaluating statistical measures that would show meaningful progress towards goals that would be updated by the completion of the System Plan. Updated statistical measures will be presented in the FY 25-26 budget document.

### SIGNIFICANT CHANGES TO THE FY 24-25 BUDGET

Reduced overall budget by 31% in an attempt to reduce expenses while the District examines funding strategies.

Reduced personnel services by 3% by allocating administrative staff to the Administration program.

### GOALS FOR FY 24-25

Complete Districtwide System Plan based on robust community engagement to guide future District investments.

Complete design and commence construction for a park at the Jennings Lodge campus.

Complete construction of the park, playground, and community center improvements located at the Concord property.

Prepare Request for Proposal for design services for a park at the Justice property.

Launch the Trails Network Plan project, funded and administered by Oregon Department of Transportation.

### HIGHLIGHTS OF FY 23-24

- Completed the Trolley Trail safety audit.
- Completed design for the park and playground at the Concord property.
- Commenced construction on the park, playground, and phase I community center improvements located at the Concord property.
- Launched community engagement for district-wide System Plan.
- Completed schematic design for the park at the Jennings Lodge campus.



## PLANNING LINE ITEM DETAIL

### Resources

Object Code	Item	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Proposed FY 24-25	Approved FY 24-25	Adopted FY 24-25
<b>Cost Center 213-51-5105-510502-</b>							
39110	Transfers In From Other Funds	\$ 36,233	\$ 42,245	\$ 400,892	\$ 557,732	\$ -	\$ -
<b>Total Resources</b>		<b>\$ 36,233</b>	<b>\$ 42,245</b>	<b>\$ 400,892</b>	<b>\$ 557,732</b>	<b>\$ -</b>	<b>\$ -</b>

### Requirements

Object Code	Item	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Proposed FY 24-25	Approved FY 24-25	Adopted FY 24-25
<b>Cost Center 213-51-5105-510502-</b>							
42080	Dues & Memberships	\$ -	\$ -	\$ 250	\$ 1,205	\$ -	\$ -
42150	Insurance - Liability	2,328	5,860	6,033	3,150	-	-
42220	Office Supplies	-	-	250	250	-	-
42240	Postage/Shipping	-	-	12,000	250	-	-
42250	Printing & Copies	-	78	14,200	250	-	-
42270	Publications & Subscriptions	50	985	3,700	-	-	-
42310	Telephone & Internet	1,264	1,352	2,280	1,670	-	-
42320	Training & Development	95	2,594	2,505	1,765	-	-
42330	Transportation - Mileage	-	444	885	570	-	-
42340	Transportation - Other	-	-	715	65	-	-
42350	Travel - Lodging Airfare Other	-	766	1,500	2,398	-	-
42360	Travel - Per Diem	-	761	1,035	587	-	-
42440	Uniforms Clothing Expense	-	202	-	300	-	-
43100	Professional Services	13,360	37,439	205,000	-	-	-
43160	Contract Employees	228,987	487,354	666,956	648,850	-	-
43290	Preemployment Services	-	49	50	-	-	-
44120	Computer < \$5K	4,109	1,950	6,000	-	-	-
44170	Hospitality/Event Supplies	230	2,495	6,500	-	-	-
44200	Miscellaneous Supplies	175	-	-	-	-	-
45130	Computer Hardware & Software	-	-	-	5,435	-	-
47100	Allocated Costs - County General Fund	12,600	9,700	9,012	-	-	-
47140	Allocated Costs - Information Services	6,308	5,960	11,688	-	-	-
47150	Allocated Costs - PGA	2,152	2,070	1,595	-	-	-
47160	Allocated Costs - Records Management	187	150	552	-	-	-
47170	Allocated Costs - Human Resources	5,971	6,100	6,011	-	-	-
47180	Allocated Costs - County Admin	1,719	1,650	1,231	-	-	-
<b>Total Requirements</b>		<b>\$ 279,535</b>	<b>\$ 567,960</b>	<b>\$ 959,948</b>	<b>\$ 666,745</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Resources</b>		<b>\$ 36,233</b>	<b>\$ 42,245</b>	<b>\$ 400,892</b>	<b>\$ 557,732</b>	<b>\$ -</b>	<b>\$ -</b>

# EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

	FY 24-25 Request
<b>Dues and Memberships (42080)</b>	
American Planning Association membership (1)	655
American Society of Landscape Architecture membership (1)	550
<b>Total Budget Request for Activity</b>	<b>\$ 1,205</b>
<b>Travel, Training &amp; Development - (42320, 42330, 42340, 42350 &amp; 42360)</b>	
American Society of Landscape Architecture conference - (1 attendee)	2,795
Oregon Chapter American Planning Association conference - (1 attendee)	305
Oregon Recreation and Park Association conference - (1 attendee)	1,685
Planner Palooza (3 attendees)	300
Mileage	300
<b>Total Budget Request for Activity</b>	<b>\$ 5,385</b>

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# SYSTEM DEVELOPMENT CHARGE FUNDS



**NORTH CLACKAMAS**  
PARKS & RECREATION DISTRICT

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# System Development Charge Funds Overview

The NCPRD System Development Charge Funds are comprised of Park System Development Charges (SDCs). They are one-time fees charged to new development or significant redevelopment to help pay a portion of the increased costs to meet parks and recreation needs created by such growth. These fees are charged at the time of development of both residential and commercial properties within the district's boundary. SDC fees are based on the specific impact a development inside NCPRD boundaries is expected to have on the District's population and employment. Since these fees are assessed to help the parks and recreation system grow in relation to new development, public agencies may only expend these funds on capital improvements to the parks system. SDCs collected may only be spent on new development and cannot be used to maintain existing assets or operations. Under Oregon Revised Statute (ORS) 223.297 – 223.314, Oregon state law authorizes local governments to assess SDCs and specifies how, when, and for what improvements they can be imposed.

Effective November 29, 2014, the BCC, acting as the Board to NCPRD, passed Ordinance 06-2014 that approved the requirement that both zone-specific SDCs and district-wide SDCs be deposited in the Zone Trust accounts. The ordinance also approved the requirement that funds deposited in a zone were required to be used in that zone only. The Ordinance also changed the zone boundaries for Zone 1 and Zone 2. Zone 1 includes the City of Milwaukie, plus the City's urban growth boundary, and Zone 2 includes the unincorporated Clackamas County area within the district, west of I-205, excluding the City of Milwaukie urban growth management area. Zone 3 includes all District territory east of Interstate 205. Based on NCPRD's current SDC Methodology, projects have specific eligibility requirements; the eligible amount of SDC funds is the maximum that can be used for those projects.

In FY 21-22, NCPRD staff began an SDC Methodology update, confirming consensus from a similar process started in 2018 but not completed, in which the NCPRD advisory body supported a change to a "uniform," non-zonal policy. The uniform SDC Methodology would eliminate zones to create one uniform District Fund, with all areas having the same set fees and eligibility rates. The revised methodology and ordinance are currently on hold, and the FY 24-25 budget assumes the existing policy with SDC zones.

## ABOUT SDCs

### What is an SDC?

System Development Charges (SDCs) are one-time fees collected from builders or developers of new residential or commercial properties to help pay a portion of the costs associated with building facilities to meet needs created by growth.

### SDC Life Cycle



### How can SDCs be spent?

SDCs can only go toward growth-related projects, not toward the operation or maintenance of existing parks and facilities.

### Can SDCs cover the entire costs of capital projects?

In most cases, SDCs only cover a portion of project costs. Growth-related parks or facilities cannot be built or improved with SDCs unless there is a predetermined amount of matching funds, whether through grants, NCPRD General Funds, or bonds.

### How are SDCs collected?

The current SDC ordinance designates three zones (planning areas) within the District for collecting and investing SDCs. According to this current ordinance, SDCs are spent in the zones where they were collected.

## FUND BALANCE

The fund balance in any given fund is essentially what is left over after the fund's resources have been used to meet its requirements. Each SDC beginning fund balance is comprised of SDC fee revenue and interest earned. The FY 24-25 beginning fund balance for the SDC Funds is estimated to be approximately \$10.1 million. The beginning fund balance is determined by taking the FY 23-24 projected beginning fund balance of \$11.7 million, adding projected resources of \$1.1 million, and subtracting the projected

requirements of \$2.7 million. The beginning fund balances in the three funds are broken down as follows: Fund 281 – Zone 1 is estimated to be \$6.8 million, Fund 282 – Zone 2 is estimated to be \$600,000, and Fund 283 – Zone 3 is estimated to be \$2.7 million.

## REVENUE SUMMARY

Revenues received in the SDC funds derive from SDC fees and interest earned. Fluctuations in the economy make it hard to determine the amount of SDCs that will be collected in any given fiscal year. In recent years, the COVID-19 pandemic and inflationary costs on building materials have slowed the collection of SDCs. For FY 24-25, NCPRD anticipates receiving \$582,000 in SDC charges compared to \$276,250 in the prior year. Interest income has traditionally been shown net of fees. In an effort to be more transparent, investment fees are now shown as an expenditure item. SDC Funds anticipate \$403,000 in interest income.

## EXPENDITURE SUMMARY

Beginning in FY 14-15, SDCs are only transferred to Capital Projects on a reimbursement basis after expenditures have occurred. Budgeted transfers shown for FY 24-25 are for scheduled capital project expenditures. SDC transfers to these projects include \$263,028 for the System Plan, \$1,576,430 for the Milwaukie Bay Park project, \$173,525 for the park at the Jennings Lodge campus, and \$50,000 for the park at the Justice property. The District is also budgeting \$1 million for potential land acquisition to be covered by SDCs. SDCs are also transferred to the NCPRD General Fund to reimburse staff time on SDC eligible capital projects. The estimated transfer from SDCs to the NCPRD General Fund is \$557,732. New in FY 24-25, the District is budgeting \$3.7 million in Contingency should an unknown SDC eligible expenditure arise. Roughly \$3.8 million is being budgeted in reserves for future expenditures on SDC eligible capital projects. Previously, investment fees were included with interest income and shown as a net amount. In an effort to be more transparent, investment fees are shown as an expenditure item. SDC funds anticipate \$20,490 in investment fees.

## SIGNIFIGANT ISSUES AND CHANGES

The collection of SDCs is unpredictable and trends with the state of the economy and feasibility of building. NCPRD has experienced considerable slowness in the collection of SDCs in the post COVID-19 pandemic economy because of the rising costs for building supplies. Additionally, NCPRD has a fully staffed Planning Department and projects are moving forward swiftly. Projects that are SDC eligible could potentially use SDCs balances faster than can be collected, decreasing the fund balances.



## SYSTEM DEVELOPMENT CHARGE FUNDS BUDGET SUMMARY | FUNDS 281, 282, AND 283

<b>RESOURCES</b>	<b>FY 21-22 Actual</b>	<b>FY 22-23 Actual</b>	<b>FY 23-24 Budget</b>	<b>FY 23-24 Projected</b>	<b>FY 24-25 Proposed</b>
Beginning Fund Balance	9,668,542	10,903,099	10,684,802	11,716,681	10,089,674
<b>Revenues</b>					
Charges, Fees, Licenses, Permits, Fines, Assessments	1,459,829	766,561	276,250	588,740	582,400
All Other Revenue Resources	44,975	322,502	141,000	492,000	403,000
<b>Sub-total - Revenues</b>	<b>1,504,804</b>	<b>1,089,063</b>	<b>417,250</b>	<b>1,080,740</b>	<b>985,400</b>
<b>TOTAL RESOURCES</b>	<b>11,173,346</b>	<b>11,992,162</b>	<b>11,102,052</b>	<b>12,797,421</b>	<b>11,075,074</b>

<b>REQUIREMENTS</b>	<b>FY 21-22 Actual</b>	<b>FY 22-23 Actual</b>	<b>FY 23-24 Budget</b>	<b>FY 23-24 Projected</b>	<b>FY 24-25 Proposed</b>
<b>Operating Expenditures</b>					
Materials and Services	7,457	20,858	13,850	23,770	20,490
Transfers	262,790	254,622	4,657,265	2,683,977	3,620,715
Contingency	-	-	-	-	3,652,000
Reserve For Future Expenditures	-	-	6,430,937	-	3,781,869
<b>Ending Fund Balance</b>	<b>10,903,099</b>	<b>11,716,682</b>	<b>-</b>	<b>10,089,674</b>	<b>-</b>
<b>TOTAL REQUIREMENTS</b>	<b>270,247</b>	<b>275,480</b>	<b>11,102,052</b>	<b>2,707,747</b>	<b>11,075,074</b>

## SDC ZONE 1 LINE ITEM DETAIL

### Resources

Object Code	Item	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Proposed FY 24-25	Approved FY 24-25	Adopted FY 24-25
<b>Cost Center 281-51-5107-510702-</b>							
30110	Restricted Beginning Fund Balance						
	City of Milwaukie	\$ 854,539	\$ 1,943,689	\$ 1,948,025	\$ 2,420,799	\$ -	\$ -
	Zone 1 UGMA	4,078,680	4,058,228	3,819,212	4,334,850	-	-
34430	Miscellaneous Fees - Zone1 UGMA	4,344	3,988	1,320	4,160	-	-
34590	System Development Charges						
	City of Milwaukie	1,086,773	355,298	64,000	148,000	-	-
	Zone 1 UGMA	213,057	195,884	66,000	208,000	-	-
36110	Interest Income						
	City of Milwaukie	5,604	59,960	24,000	100,000	-	-
	Zone 1 UGMA	18,433	117,520	50,000	173,000	-	-
39110	Transfers In From Other Funds	-	-	-	-	-	-
	<b>Total Resources</b>	<b>\$6,261,430</b>	<b>\$6,734,567</b>	<b>\$5,972,557</b>	<b>\$7,388,809</b>	<b>\$ -</b>	<b>\$ -</b>

### Requirements

Object Code	Item	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Proposed FY 24-25	Approved FY 24-25	Adopted FY 24-25
<b>Cost Center 281-51-5107-510702-</b>							
42100	Fees						
	City of Milwaukie	\$ -	\$ 2,317	\$ 1,500	\$ 3,000	\$ -	\$ -
	Zone 1 UGMA	4,344	4,638	3,600	5,190	-	-
	Admin Fees - Zone 1 UGMA	-	3,988	1,320	4,160	-	-
47750	Transfers To Other Funds - Capital Projects						
	City of Milwaukie	3,227	14,075	237,457	164,221	-	-
	Zone 1 UGMA	251,942	206,412	2,032,736	1,763,515	-	-
49997	Contingency						
	Contingency - City of Milwaukie	-	-	-	1,000,000	-	-
	Contingency - Zone 1 UGMA	-	-	-	1,500,000	-	-
49999	Reserve for Future Expenditures						
	City of Milwaukie	-	-	1,797,068	1,501,578	-	-
	Zone 1 UGMA	-	-	1,898,876	1,447,145	-	-
	<b>Total Requirements</b>	<b>\$ 259,513</b>	<b>\$ 231,430</b>	<b>\$5,972,557</b>	<b>\$7,388,809</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Resources</b>	<b>\$6,261,430</b>	<b>\$6,734,567</b>	<b>\$5,972,557</b>	<b>\$7,388,809</b>	<b>\$ -</b>	<b>\$ -</b>

## SDC ZONE 2 LINE ITEM DETAIL

### Resources

Object Code	Item	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Proposed FY 24-25	Approved FY-24-25	Adopted FY-24-25
<b>Cost Center 282-51-5107-510702-</b>							
30110	Restricted Beginning Fund Balance	\$ 2,335,874	\$ 2,420,725	\$ 2,444,967	\$ 600,488	\$ -	\$ -
34430	Miscellaneous Fees	1,632	2,115	2,430	2,680	-	-
34590	System Development Charges	79,957	103,961	121,500	140,000	-	-
36110	Interest Income	10,325	72,289	33,000	22,000	-	-
<b>Total Resources</b>		<b>\$ 2,427,788</b>	<b>\$ 2,599,090</b>	<b>\$ 2,601,897</b>	<b>\$ 765,168</b>	<b>\$ -</b>	<b>\$ -</b>

### Requirements

Object Code	Item	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Proposed FY 24-25	Approved FY-24-25	Adopted FY-24-25
<b>Cost Center 282-51-5107-510702-</b>							
42100	Fees						
	Investment Fees	\$ -	\$ 2,831	\$ 2,000	\$ 660	\$ -	\$ -
	Admin Fees	1,632	2,115	2,430	2,680	-	-
47750	Transfers To Other Funds - Capital Projects	5,431	25,939	2,108,104	518,186	-	-
49997	Contingency	-	-	-	152,000	-	-
49999	Reserve for Future Expenditures	-	-	489,363	91,642	-	-
<b>Total Requirements</b>		<b>\$ 7,063</b>	<b>\$ 30,885</b>	<b>\$ 2,601,897</b>	<b>\$ 765,168</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Resources</b>		<b>\$ 2,427,788</b>	<b>\$ 2,599,090</b>	<b>\$ 2,601,897</b>	<b>\$ 765,168</b>	<b>\$ -</b>	<b>\$ -</b>

## SDC ZONE 3 LINE ITEM DETAIL

### Resources

Object Code	Item	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Proposed FY 24-25	Approved FY 24-25	Adopted FY 24-25
<b>Cost Center 283-51-5107-510702</b>							
30110	Restricted Beginning Fund Balance	\$ 2,399,450	\$ 2,480,457	\$ 2,472,598	\$ 2,733,537	\$ -	\$ -
34430	Miscellaneous Fees - UGMA	1,481	2,106	1,000	1,560	-	-
34590	System Development Charges	72,584	103,210	20,000	78,000	-	-
36110	Interest Income	10,614	72,732	34,000	108,000	-	-
<b>Total Resources</b>		<b>\$ 2,484,129</b>	<b>\$ 2,658,505</b>	<b>\$ 2,527,598</b>	<b>\$ 2,921,097</b>	<b>\$ -</b>	<b>\$ -</b>

### Requirements

Object Code	Item	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Proposed FY 24-25	Approved FY 24-25	Adopted FY 24-25
<b>Cost Center 283-51-5107-510702</b>							
42100	Fees						
	Investment Fees	\$ -	\$ 2,863	\$ 2,000	\$ 3,240	\$ -	\$ -
	Admin Fees	1,481	2,106	1,000	1,560	-	-
47750	Transfers To Other Funds - Capital Projects	2,190	8,196	278,968	1,174,793	-	-
49997	Contingency	-	-	-	1,000,000	-	-
49999	Reserve for Future Expenditures	-	-	2,245,630	741,504	-	-
<b>Total Requirements</b>		<b>\$ 3,671</b>	<b>\$ 13,165</b>	<b>\$ 2,527,598</b>	<b>\$ 2,921,097</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Resources</b>		<b>\$ 2,484,129</b>	<b>\$ 2,658,505</b>	<b>\$ 2,527,598</b>	<b>\$ 2,921,097</b>	<b>\$ -</b>	<b>\$ -</b>

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# CAPITAL ASSET FUNDS



**NORTH CLACKAMAS**  
PARKS & RECREATION DISTRICT

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# Capital Asset Fund Overview

The Capital Asset Fund houses funds for the Planning and Development line of business. The Planning and Development line of business is comprised of the Planning program, which is part of the NCPRD General Fund, and Capital Outlay, which includes Capital Improvement Projects (CIP) and Capital Repair and Replacement. To be included as a project in either the CIP or Capital Repair and Replacement budgets, projects must result in the acquisition of an asset with a total cost of \$5,000 or more and an estimated useful life exceeding one year. Capital Outlay costs can include the costs of planning, design, construction (or purchase), administrative and legal costs, and financing.

## CAPITAL REQUIREMENTS

The FY 24-25 Capital Outlay budget is based on the District's Master Plan (2004), Capital Improvement Plan (CIP 2007), and priorities that have been determined from several more recent inputs.

The CIP is a prioritized list of capital projects and their estimated costs, matched with funding sources such as SDCs, NCPRD General Funds, and grants. An update to the CIP began in FY 21-22, with the goal to finalize in FY 24-25 and begin a cycle of updating the CIP every five years. These are developed through methodical and data-driven processes to identify the highest priority needs for new and improved facilities within the District. An update to the Master Plan or "System Plan" as it is now described, began in FY 22-23. Both the CIP and System Plan include significant community engagement. These plans help guide the future of the District over a five and ten year period or more and can be amended as conditions change.

The FY 24-25 Capital Projects are a result of input from District leadership, management, operations staff, and members of the District Advisory Committee (DAC). Projects were prioritized and evaluated in accordance with the following criteria, among other standards:

- Inclusion in the Master Plan and the CIP
- Project partnerships and funding options
- Timeliness and planning opportunities
- Staff capacity to coordinate projects
- Distribution throughout the District

Projects submitted with the FY 24-25 budget include a short description of the capital improvement project, cost estimate, and funding source.

In addition to Capital Improvement Plan projects, the District budgets annually for Capital Repair and Replacement. These projects are submitted annually by program managers, reviewed and discussed by the executive leadership team, and prioritized by District needs and available funding.

## FUND BALANCE

The fund balance in any given fund is essentially what is left over after the fund's assets have been used to meet its liabilities. The beginning fund balance in FY 24-25 for the Capital Asset Fund is estimated to be approximately \$12 million and is classified as unreserved, which means that it can be used for any purpose of the fund in which it is reported. The Capital Asset Fund beginning fund balance is comprised of NCPRD General Fund dollars transferred for use on the park, playground and community center improvements at the Concord property, interest earned, and the balance of prior NCPRD General Fund transfers for capital repair and replacement projects.



## REVENUE SUMMARY

Although a capital project may encompass multiple budget years, Oregon Budget Law requires that the anticipated requirements for each fiscal year of the project be budgeted during that year. Wide fluctuations from year-to-year are expected in capital improvement budgets, depending on the phasing of projects and the availability of construction grants and funds. Capital Improvement Projects are funded by the NCPRD General Fund, System Development Charges (SDCs), grants, donations, and contributions. Beginning in FY 14-15, SDCs are only transferred to the Capital Improvement Projects Fund on a reimbursement basis after expenditures have occurred. NCPRD General Fund transfers are for capital expenses not covered by SDCs or other funding.

The Capital Repair and Replacement program has previously been funded by a transfer from the NCPRD General Fund, which is funded by the permanent tax base revenue. The lack of a dedicated source of funding is unusual for park districts and is not a sustainable practice. The District has not budgeted for a transfer from the NCPRD General Fund specifically for Capital Repair and Replacement for FY 24-25.

The FY 24-25 Capital Asset Fund budget anticipates transfers in from SDC funds totaling approximately \$3.1 million and \$700,045 from the NCPRD General Fund. It is anticipated that NCPRD will receive the following grants and donations for the Milwaukie Bay Park project: \$370,000 from the Oregon Parks and Recreation Department’s Local Government Grant Program, \$1.5 million from Metro, and \$520,000 from the Land and Water Conservation Fund. The playground at the Concord property is slated to receive \$500,373 from the Oregon Parks and Recreation Department’s Local Government Grant Program. Funding for the \$534,400 Capital Repair and Replacement projects is budgeted from the fund balance. Interest income has traditionally been shown as net of fees. In an effort to be more transparent, investment fees are now shown as an expenditure item. The fund is projected to receive \$470,000 in interest revenue.

## EXPENDITURE SUMMARY

Total expenditures budgeted in the Capital Asset Fund for FY 24-25 are \$19.2 million.

The majority of expenditures in the Capital Asset Fund are for Capital Outlay. The total budgeted expenditures for Capital Outlay are approximately \$15.9 million, which is mostly for Capital Improvement Projects. Capital Improvement Projects are divided into three phases for FY 24-25: planning, design, and construction. Significant expenditures for project planning include \$263,028 for the System Plan. Design costs totaling \$589,000 are budgeted for the Milwaukie Bay Park project, the park at the Justice Property, and the park at the Jennings Lodge campus. Construction costs included in the FY 24-25 budget are as follows: \$9.25 million for the park, playground, and phase I community center improvements at the Concord property, \$311,000 for construction mobilization for the park at the Jennings Lodge campus, and \$4 million for the Milwaukie Bay Park project. The Milwaukie Bay Park project is currently on hold. NCPRD is budgeting design and construction costs should the project move forward in FY 24-25. The District is budgeting \$1 million for potential land acquisition. The Capital Repair and Replacement program has budgeted \$500,800 in Capital Outlay for building, land, and park improvements, equipment and furnishings, and vehicles.

The materials and services line items consist of replacement signage at District parks and investment fees. Previously, investment fees were included with interest income and shown as a net amount. In an effort to be more transparent, investment fees are shown as an expenditure item. The fund anticipates \$44,100 in materials and services, of which \$14,100 is for investment fees.

New in FY 24-25, the District is budgeting approximately \$1.4 million in Contingency for use on any unexpected expenditures in either program. Additionally, \$2.1 million has been budgeted in a reserve account to be spent on projects determined by the updated System Plan in future years.

## SIGNIFICANT ISSUES AND CHANGES

The lack of a dedicated funding source for Capital Repair and Replacement projects is unusual for a parks district and has led NCPRD to budget both operational and capital expenditures from the permanent tax base, which is typically reserved for operational purposes. As noted previously, NCPRD did not budget for a transfer from the NCPRD General Fund to the Capital Repair and Replacement Fund.

Additionally, costs for building supplies have increased substantially. Construction for the park, playground, and community center improvements at the Concord property are budgeted to reach completion in FY 24-25. Costs for these projects are budgeted according to current market rates but could potentially increase depending on future economic trends.

## CAPITAL ASSET FUND BUDGET SUMMARY – FUND 480

<b>RESOURCES</b>	<b>FY 21-22 Actual</b>	<b>FY 22-23 Actual</b>	<b>FY 23-24 Budget</b>	<b>FY 23-24 Projected</b>	<b>FY 24-25 Proposed</b>
Beginning Fund Balance	7,740,380	7,482,279	5,988,775	6,580,855	12,248,406
<b>Revenues</b>					
Federal, State, local, All Other Gifts and Donations	-	-	3,008,000	1,245,000	2,900,373
Charges, Fees, Licenses, Permits, Fines, Assessments	5,000	-	-	-	-
All Other Revenue Resources	33,148	209,439	100,000	287,000	470,000
Other Interfund Transfers	263,214	234,284	12,922,065	11,921,747	3,763,028
<b>Sub-total - Revenues</b>	<b>301,362</b>	<b>443,723</b>	<b>16,030,065</b>	<b>13,453,747</b>	<b>7,133,401</b>
<b>TOTAL RESOURCES</b>	<b>8,041,742</b>	<b>7,926,002</b>	<b>22,018,840</b>	<b>20,034,602</b>	<b>19,381,807</b>
<b>REQUIREMENTS</b>					
<b>Operating Expenditures</b>					
Materials and Services	25,101	21,741	91,000	14,284	44,100
Capital Outlay	534,362	1,323,406	16,114,948	7,771,912	15,913,828
Contingency	-	-	-	-	1,373,700
Reserve For Future Expenditures	-	-	5,812,892	-	2,050,179
<b>Ending Fund Balance</b>	<b>7,482,279</b>	<b>6,580,855</b>	<b>-</b>	<b>12,248,406</b>	<b>-</b>
<b>TOTAL REQUIREMENTS</b>	<b>559,463</b>	<b>1,345,147</b>	<b>22,018,840</b>	<b>7,786,196</b>	<b>19,381,807</b>

# Capital Improvement Projects

As part of the Planning and Development line of business, the Capital Improvement Projects budget details the annual planned capital projects. The FY24-25 Capital Improvement Project budget is based on the District’s current Master Plan and Capital Improvement Plan (CIP). The CIP is a prioritized list of capital projects and their estimated costs, matched with funding sources such as SDCs, NCPRD General Fund, and grants. NCPRD defines capital assets as assets with an initial cost of \$5,000 or more and an estimated life in excess of one year.

## CAPITAL IMPROVEMENT PROJECT FUNDING DETAIL

The Capital Improvement Projects by Funding Resource schedule shows the distribution of capital funding for FY 24-25 among the various available funding sources, including the NCPRD General Fund, Capital Asset Fund, System Development Charges (SDCs), and grants.

The Capital Improvement Projects by Requirement Category schedule shows the cost of project phases for each project, including Planning, Design, Construction, Land, and Building.

## CAPITAL IMPROVEMENT PROJECTS FY 24-25

- System Plan
- Milwaukie Bay Park
- Park at the Jennings Lodge campus
- Park, playground, and community center at Concord property
- Park at Justice Property

## BUDGET

A total of \$14,413,028 is budgeted for the five Capital Improvement Projects listed. Individual Capital Improvement Project sheets detail the plan and budget for each project. The projects represented in the budget have dedicated staff time and resources available to move them through either the current or next project phase. All funded projects are active with assigned staffing; unfunded projects are future district priorities.

## CAPITAL IMPROVEMENT PROJECTS LINE ITEM DETAIL

### Resources

Object Code	Item	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Proposed FY 24-25	Approved FY 24-25	Adopted FY 24-25
<b>Cost Center 480-51-5105-510503-</b>							
30110	Restricted Beginning Fund Balance*	\$ 4,363,234	\$ 4,143,090	\$ 2,995,091	\$ 9,297,827	\$ -	\$ -
33120	State Capital Grants	-	-	370,000	870,373	-	-
33130	Local Capital Grants	-	-	2,073,000	1,510,000	-	-
33140	Federal Operating Grants	-	-	520,000	520,000	-	-
34430	Miscellaneous Fees	5,000	-	-	-	-	-
36110	Interest Income	15,977	114,187	50,000	350,000	-	-
39110	Transfers In From Other Funds	263,214	234,284	12,922,065	3,763,028	-	-
<b>Total Resources</b>		<b>\$ 4,647,425</b>	<b>\$ 4,491,561</b>	<b>\$ 18,930,156</b>	<b>\$ 16,311,228</b>	<b>\$ -</b>	<b>\$ -</b>

### Requirements

Object Code	Item	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Proposed FY 24-25	Approved FY 24-25	Adopted FY 24-25
<b>Cost Center 480-51-5105-510503-</b>							
42100	Investment Fee	\$ -	\$ 4,544	\$ 3,000	\$ 10,500	\$ -	\$ -
43100	Professional Services - Consulting Services	10,994	7,500	70,000	-	-	-
48150	Construction						
	Planning						
	System Plan	-	68,295	450,000	263,028	-	-
	SDC Methodology	11,469	26,626	14,000	-	-	-
	Concord Property Plan	2,427	3,506	-	-	-	-
	Jennings Lodge Elementary School	-	-	30,000	-	-	-
	Ball Fields	-	-	80,000	-	-	-
	Justice Property	-	-	75,000	-	-	-
	New Urban High School	-	-	75,000	-	-	-
	Hull and Swanson Natural Area	-	-	75,000	-	-	-
	Design						
	Concord Property Plan	218,136	844,075	100,000	-	-	-
	Justice Property	-	-	75,000	50,000	-	-
	Jennings Lodge Elementary School	-	-	616,000	239,000	-	-
	Milwaukie Bay Park	261,186	139,350	300,000	300,000	-	-
	Construction						
	Concord Property Plan	-	-	5,560,000	9,250,000	-	-
	Jennings Lodge Elementary School	-	-	-	311,000	-	-
	Milwaukie Bay Park	-	-	4,000,000	4,000,000	-	-
	Future Capital Projects (Capital Projects)	-	-	3,000,000	-	-	-
48190	Land Acquisition	123	-	-	1,000,000	-	-
49997	Contingency	-	-	-	373,700	-	-
49999	Reserve for Future Expenditures	-	-	4,407,156	514,000	-	-
<b>Total Requirements</b>		<b>\$ 504,335</b>	<b>\$ 1,093,897</b>	<b>\$ 18,930,156</b>	<b>\$ 16,311,228</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Resources</b>		<b>\$ 4,647,425</b>	<b>\$ 4,491,561</b>	<b>\$ 18,930,156</b>	<b>\$ 16,311,228</b>	<b>\$ -</b>	<b>\$ -</b>

\*\$514,560 of this beginning fund balance is from TriMet fund for the Trolley Trail that must be used on a TriMet approved project, for the Northside of North Clackamas Park

## Capital Improvement Projects by Funding Resource

Capital Improvement Projects	Project Identification Number	FY 24-25 Project Cost	SDC Funding Resources				NCPRD General Fund	NCPRD Capital Asset Fund	Grant Funding
			Zone 1 Milwaukie	Zone 1 UGMA	Zone 2 UGMA	Zone 3 UGMA			
System Plan	500621600	\$ 263,028	\$92,733	\$115,597	\$36,790	\$17,908	\$ -	\$ -	\$ -
Milwaukie Bay Park	500621602	4,300,000	-	1,576,430	-	-	323,570	-	2,400,000
Park at Jennings Lodge Campus	500621604	550,000	-	-	173,525	-	376,475	-	-
Park, Playground, and Community Center at the Concord Property	500621606	9,250,000	-	-	-	-	-	8,749,627	500,373
Park at Justice Property	510523001	50,000	-	-	-	50,000	-	-	-
<b>Total Resources</b>		<b>\$ 14,413,028</b>	<b>\$ 92,733</b>	<b>\$ 1,692,027</b>	<b>\$ 210,315</b>	<b>\$ 67,908</b>	<b>\$ 700,045</b>	<b>\$ 8,749,627</b>	<b>\$ 2,900,373</b>

### Capital Improvement Projects by Requirement Category

Capital Improvement Projects	Project Identification Number	FY 24-25 Project Cost	Planning	Design	Construction	Land	Building
System Plan	500621600	\$263,028	\$263,028	\$-	\$-	\$-	\$-
Milwaukie Bay Park	500621602	4,300,000	-	300,000	4,000,000	-	-
Park at Jennings Lodge Campus	500621604	550,000	-	239,000	311,000	-	-
Park, Playground, and Community Center at the Concord Property	500621606	9,250,000	-	-	9,250,000	-	-
Park at Justice Property	510523001	50,000	-	50,000	-	-	-
<b>Total Requirements</b>		<b>\$14,413,028</b>	<b>\$263,028</b>	<b>\$589,000</b>	<b>\$13,561,000</b>	<b>\$-</b>	<b>\$-</b>

# Capital Improvement Project Details

## SYSTEM PLAN

**SDC Funding Resource:** Districtwide

**NCPRD Project No.:** 500621600

**Scheduled Completion:** 2025

### PURPOSE AND JUSTIFICATION

The purpose of this project is to develop a long-range plan for the future of the District’s park and recreation system. The budget for this project includes a robust community engagement process, statistically valid needs assessment survey, research and spatial analysis, and plan development that includes implementation strategies. The key outputs include:

- a System-wide Plan to identify long-term vision, goals, priorities, level of service gaps, and implementation actions;
- a list of capital improvement projects that includes high level cost estimates; and
- recommendations for funding and operational improvements.

### IMPACT ON OPERATING BUDGET

This project is fully eligible for funding from SDCs. No NCPRD General Funds are budgeted. It will identify priorities and funding needs for the future and will thereby inform the future operating budget and planning across several programs.

### NON-FINANCIAL IMPACT

Project provides planning guidance for future capital projects and identifies potential planning needs for other program areas.

FY 24-25 PROJECT COSTS	
Planning	\$263,028
Design	-
Construction	-
Park Improvements	-
Building Improvements	-
Land	-
Land Improvements	-
Building	-
Total	\$263,028

Fiscal Year	SDCs–Zone 1 Milwaukee	SDCs–Zone 1 UGMA	SDCs–Zone 2 UGMA	SDCs–Zone 3 UGMA	Total
24-25	\$92,733	\$115,597	\$36,790	\$17,908	\$263,028
Total	\$92,733	\$115,597	\$36,790	\$17,908	\$263,028

**Note:** 100% SDC eligible based on 2007 SDC CIP Methodology. The allocation is based on prior year SDC revenue collection.

## MILWAUKIE BAY PARK

**Project Address:** 11211 SE McLoughlin Boulevard, Milwaukie  
**SDC Funding Resource:** Zone 1-UGMA  
**Acreage:** 3.6 acres  
**NCPRD Project No.:** 500621602  
**Scheduled Completion:** ON HOLD



### PURPOSE AND JUSTIFICATION

In partnership with the City of Milwaukie, this project completes construction documents for Phase 3 of the Milwaukie Bay Park project and begins the construction phase. Elements have been planned to create spaces to play, gather, rest, and connect with nature and the Willamette River with the amenities listed below:

- play area for children
- amphitheater
- interactive fountain
- picnic areas
- pedestrian pathways
- restrooms
- permanent Trolley Trail multi-use path

This project is included in the 2007 SDC CIP as a Priority 1 project.

### IMPACT ON OPERATING BUDGET

NCPRD General Fund budgeted for \$323,570 of the project, particularly since grant reimbursements can be delayed.

### NON-FINANCIAL IMPACT

Project will provide a community park with spaces to play, gather, rest, and connect with nature along the Willamette Riverfront in Milwaukie.

FY 24-25 PROJECT COSTS	
Planning	\$-
Design	300,000
Construction	4,000,000
Park Improvements	-
Building	-
Improvements	-
Land	-
Land Improvements	-
Building	-
<b>Total</b>	<b>\$4,300,000</b>

Fiscal Year	SDCs-Zone 1 UGMA	Other Grants	NCPRD General Fund	Total
24-25	\$1,576,430	\$2,400,000	\$323,570	\$4,300,000
<b>Total</b>	<b>\$1,576,430</b>	<b>\$2,400,000</b>	<b>\$323,570</b>	<b>\$4,300,000</b>

**Note:** Project is 82.97% SDC eligible based on 2007 SDC CIP Methodology. Although the Milwaukie Bay Park project is currently on hold, design and construction funding is included in the NCPRD budget should the project move forward in FY 24-25.



# PARK AT JENNINGS LODGE CAMPUS

**Project Address:** 18521 SE River Road, Milwaukie  
**SDC Funding Resource:** Zone 2-UGMA  
**NCPRD Project No.:** 500621604  
**Scheduled Completion:** TBD



### PURPOSE AND JUSTIFICATION

In partnership with the Oregon City School District (OCSD) this project cooperatively develops a neighborhood park. This project will:

- develop a design, cost estimate, and funding strategy to construct a neighborhood park on an underutilized portion of the Jennings Lodge Elementary School campus; and
- engage District residents and OCSD community members to develop a park design that is responsive to needs and wants.

### IMPACT ON OPERATING BUDGET

This phase of the project includes completion of the park design, preparation of a cost estimate and funding strategy, and mobilization for construction, if resources are available. NCPRD General Fund budgeted \$376,475 for the project.

### NON-FINANCIAL IMPACT

Project will provide a park design with amenities for District residents and the OCSD community.

FY 24-25 PROJECT COSTS	
Planning	\$ -
Design	239,000
Construction	311,000
Park Improvements	-
Building Improvements	-
Land	-
Land Improvements	-
Building	-
<b>Total</b>	<b>\$550,000</b>

Fiscal Year	SDCs-Zone 2 UGMA	NCPRD General Fund	Total
24-25	\$173,525	\$376,475	\$550,000
<b>Total</b>	<b>\$173,525</b>	<b>\$376,475</b>	<b>\$550,000</b>

**Note:** Project is 31.55% SDC eligible based on the 2007 SDC CIP Methodology. An amended project list was approved by the DAC and NCPRD Board of Directors in June 2023 to include this project as a SDC eligible project.

# PARK, PLAYGROUND, AND COMMUNITY CENTER AT THE CONCORD PROPERTY

**Project Address:** 3811 SE Concord Road, Oak Grove  
**SDC Funding Resource:** Zone 2  
**Acreage:** 6 acres  
**NCPRD Project No.:** 500621606  
**Scheduled Completion:** 2025



### PURPOSE AND JUSTIFICATION

The project at the Concord property is to complete construction of a park and playground, and to provide phase 1 community center improvements. This is the last phase of work to implement the earlier master plan (2020) and schematic design (2021). A joint master planning process in 2020 determined that the Oak Lodge Library would be located on the NCPRD property. This project is coordinated with the library, but the library portions of the project are not included in the NCPRD budget. Elements of the project include:

- a community park and playground with inclusive and nature-based play area;
- phase I improvements to the existing building for use as a community center;
- site improvements such as parking, pedestrian walkways, plaza, interactive splash pad, flexible lawn, shelter and restroom, and storm water treatment areas; and
- on-going community engagement.

### IMPACT ON OPERATING BUDGET

This phase of the project is for construction. While the NCPRD General Fund has not budgeted funds for this project in FY 24-25, the Fund has contributed \$9,537,747 for the overall project.

### NON-FINANCIAL IMPACT

This project provides essential construction of a district-wide asset on NCPRD owned property in an underserved area of the District.

FY 24-25 PROJECT COSTS	
Planning	\$ -
Design	-
Construction	9,250,000
Park Improvements	-
Building Improvements	-
Land Improvements	-
Building	-
<b>Total</b>	<b>\$9,250,000</b>

Fiscal Year	NCPRD Capital Asset Fund	Grant Revenue	Total
24-25	\$8,749,627	\$500,373	\$9,250,000
<b>Total</b>	<b>\$8,749,627</b>	<b>\$500,373</b>	<b>\$9,250,000</b>

**Note:** Project is 53.5% SDC eligible based on the 2007 SDC CIP Methodology. An amended project list was approved by the DAC and NCPRD Board of Directors in June 2023 to include this project as a Districtwide SDC eligible project.

## PARK AT JUSTICE PROPERTY

**Project Address:** 13871 SE 122<sup>nd</sup> Ave and Sunnyside  
**SDC Funding Resource:** Zone 3-UGMA  
**NCPRD Project No.:** 510523001  
**Scheduled Completion:** TBD



### PURPOSE AND JUSTIFICATION

NCPRD’s adopted Parks and Recreation Master Plan (2004) and SDC Capital Improvements Plan (2007) identify the need for an additional neighborhood park at Justice Property located on 122<sup>nd</sup> Ave. The Justice Property project is to:

- develop a neighborhood park in the Sunnyside neighborhood on undeveloped park property;
- engage District residents to best address needs; and
- prepare a Request for Proposal for future park design services.

### IMPACT ON OPERATING BUDGET

This project is fully eligible for funding from SDCs. No NCPRD General Funds are budgeted.

### NON-FINANCIAL IMPACT

Allocated funding will support preliminary feasibility and design work.

FY 24-25 PROJECT COSTS	
Planning	\$-
Design	50,000
Construction	-
Park Improvements	-
Building Improvements	-
Land	-
Land Improvements	-
Building	-
<b>Total</b>	<b>\$50,000</b>

Fiscal Year	SDCs Zone 3 UGMA	Total
24-25	\$50,000	\$50,000
<b>Total</b>	<b>\$50,000</b>	<b>\$50,000</b>

**Note:** Project is 100% SDC eligible based on the 2007 SDC CIP Methodology.

# Capital Repair and Replacement

As part of the Planning and Development line of business, the Capital Repair and Replacement budget details the annual planned capital repair and replacement projects. The projects budgeted in this category are submitted annually by program managers, reviewed and discussed by the executive leadership team, and prioritized by District needs and available funding. To be eligible for the Capital Repair and Replacement schedule, projects must have a total cost of \$5,000 or more, and a useful life of more than one year.

## CAPITAL REPAIR AND REPLACEMENT PROJECTS FY 24-25

- Aquatic Park Sump Pump – addition of second pump
- Aquatic Park Valves – replace failing valves in pump room
- Aquatic Park Wave Pool Pump – purchase of spare pump
- Aquatic Park Parking Lot Light – replace wiring
- Concord Community Center – install security cameras
- Hawthorne Park Swing Set – replace aged play equipment
- Maintenance Cargo Van – for maintenance staff to haul equipment between District facilities
- Recreation Program Trailer – enclosed for hauling event equipment
- Recreation Electric Van – climate friendly van for transporting programming equipment
- Milwaukie Community Center Storage – convert folding wall to permanent wall with double doors
- Parking Lot Striping – identified in multiple District locations
- Update Signage – Districtwide, in response to House Bill 3115
- Update Signage – Trolley Trail etiquette
- Update Signage – Boardman name and interpretive signs

## BUDGET

NCPRD's current Master Plan calls for two \$25 million general obligation bonds, or a total of \$50 million to fund capital expenditures, however, the District has never presented a ballot measure for any such bond to District voters. This lack of a dedicated source of capital funding is unusual for a park district and has led NCPRD to budget capital expenditures from the permanent tax base typically reserved for operational purposes. Previously, the District transferred funds from the NCPRD General Fund to the Capital Repair and Replacement Fund. As a cost savings measure, NCPRD did not budget this transfer for FY 24-25. This approach to funding capital asset repair and replacement is not a sustainable model and will need to be addressed in the near future.

## CAPITAL REPAIR & REPLACEMENT LINE ITEM DETAIL

### Resources

Object Code	Item	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Proposed FY 24-25	Adopted FY 24-25	Approved FY 24-25
<b>Cost Center 480-51-5105-510504-</b>							
30110	Restricted Beginning Fund Balance	\$ 3,377,146	\$ 3,339,189	\$ 2,993,684	\$ 2,950,579	\$ -	\$ -
33150	State Operating Grants	-	-	45,000	-	-	-
36110	Interest Income	17,171	95,252	50,000	120,000	-	-
<b>Total Resources</b>		<b>\$ 3,394,317</b>	<b>\$ 3,434,441</b>	<b>\$ 3,088,684</b>	<b>\$ 3,070,579</b>	<b>\$ -</b>	<b>\$ -</b>

### Requirements

Object Code	Item	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Proposed FY 24-25	Adopted FY 24-25	Approved FY 24-25
<b>Cost Center 480-51-5105-510504-</b>							
42100	Investment Fee	\$ -	\$ 3,780	\$ 3,000	\$ 3,600	\$ -	\$ -
43100	Professional Services	14,107	-	-	-	-	-
44270	Signage	-	-	15,000	30,000	-	-
44280	Small Tools & Equipment < \$5K	-	5,917	-	-	-	-
48120	Building Improvements	17,571	82,739	739,948	102,000	-	-
48150	Construction - Park Improvements	-	-	850,000	200,000	-	-
48160	Equipment & Furnishings >\$5k	-	-	-	9,000	-	-
48200	Land Improvements	6,350	134,515	-	24,000	-	-
48230	Vehicles	17,100	24,300	75,000	165,800	-	-
49997	Contingency	-	-	-	1,000,000	-	-
49999	Reserve For Future Expenditures	-	-	1,405,736	1,536,179	-	-
<b>Total Requirements</b>		<b>\$ 55,128</b>	<b>\$ 251,251</b>	<b>\$ 3,088,684</b>	<b>\$ 3,070,579</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Resources</b>		<b>\$ 3,394,317</b>	<b>\$ 3,434,441</b>	<b>\$ 3,088,684</b>	<b>\$ 3,070,579</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Repair and Replacement Items

## AQUATIC PARK SUMP PUMP

Current sump pump pit has no redundancy in the event of a failure. In the event of a flood, the pump failure causes the pump room to fill with water and has the potential to damage all large motors and/or pumps. This project will create a new pump drainage area, add an additional pump, piping, and installation of a sensor to alert staff in the event of a pump failure.

**Budgeted cost:** \$7,000



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## AQUATIC PARK VALVES

The multi-position valves (MPVs) in the Aquatic Park pump room are failing. The 29-year-old system has valves that are not completely sealing when regular maintenance is completed. The process of replacing the valves is a long-term project and NCPRD is budgeting to replace five valves in FY 24-25.

**Budgeted cost:** \$40,000



## AQUATIC PARK WAVE POOL PUMP

Wave pool pumps are unique and often have a long lag time to replace. NCPRD is purchasing a spare pump to have on hand in the case of catastrophic failure. Having a spare pump on hand would prevent the loss of revenue from the wave pool being out of use.

**Budgeted Cost:** \$12,000



## AQUATIC PARK PARKING LOT LIGHT

The parking lot light nearest to the staff entrance no longer has power and is creating a safety issue for staff leaving after dark. To repair the light, it will require a new electrical line run from the junction box to the pole. The project will require underground drilling to be accomplished.

**Budgeted cost:** \$12,000



## CONCORD COMMUNITY CENTER CAMERAS

Install interior and exterior security cameras and monitoring system at the Concord Community Center. The Concord Community Center is set to open in late summer 2025.

**Budgeted cost:** \$35,000

## HAWTHORNE PARK SWING SET

The swing set at Hawthorne Park is made of wood and has become unstable. The equipment will be removed and replaced with a steel swing structure.

**Budgeted cost:** \$9,000



## MAINTENANCE CARGO VAN

One of NCPRD's route trucks, a 1990 Chevrolet 3500, is beyond its useful life and needs to be replaced. The District will purchase in its place a cargo van for use by facility maintenance to safely transport tools and equipment between parks and facilities.

**Budgeted cost:** \$65,000



## RECREATION PROGRAM ELECTRIC VAN

The Recreation program is purchasing a climate friendly all electric 2024 Ford E-Transit Cargo van for transporting recreation and sports programming staff and materials. The new van will replace the van we currently lease from County Fleet.

**Budgeted cost:** \$87,300





## RECREATION PROGRAM TRAILER

The Recreation program has a need for an enclosed cargo trailer to haul tents, tables, chairs, and larger equipment needed for special events like Movies and Concerts in the Park.

**Budgeted cost:** \$13,500



## MILWAUKIE COMMUNITY CENTER STORAGE

The Milwaukie Community Center staff will construct a permanent wall with double doors to create enclosed storage space in an underutilized area of the Rhododendron Room. Additional storage will be constructed in the corner of the Pool Room to house tables and chairs.

**Budgeted cost:** \$8,000



## PARKING LOT STRIPING

Properly striped parking lots contribute to a safer environment by preventing confusion and accidents. The District also needs to be in compliance with all ADA regulations in regards to clearly marked handicap spots in the parking lots. Restriping will occur at the Aquatic Park, Milwaukie Community Center, North Clackamas, Rivervilla, Stringfield, and Pfeifer Parks.

**Budgeted cost:** \$12,000



## UPDATE SIGNAGE AT BOARDMAN WETLAND NATURE PARK

Construction was completed at the Boardman Wetland Nature Park in 2020. In 2022, the new park received its new name. The last item on the list is a sign with the new name and an interpretive sign describing the wetlands.

**Budgeted Cost:** \$5,000



## UPDATE SIGNAGE AT ALL DISTRICT PARKS

Due to new legislation from House Bill (HB) 3115, NCPRD will no longer enforce the park rule prohibiting overnight camping. An update to signage at all District parks is required.

**Budgeted cost:** \$15,000



## UPDATE SIGNAGE ON THE TROLLEY TRAIL

NCPRD performed a safety audit of the Trolley Trail, it was determined that there is a need for consistent signage at stop-controlled intersections, adding or relocating wayfinding signage in key locations, replace faded signs, and to add more prominent signs on etiquette along the trail.

**Budgeted Cost:** \$10,000



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# DEBT SERVICE FUND



**NORTH CLACKAMAS**  
PARKS & RECREATION DISTRICT

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# Debt Service Fund Overview

The NCPRD Debt Service Fund provides for bond principal and interest payments on outstanding Revenue Bond(s). The District's debt policy allows for the issuance of debt to finance capital construction and capital acquisitions.

NCPRD does not anticipate issuing any new bonds in FY 24-25.

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# APPENDIX



**NORTH CLACKAMAS**  
PARKS & RECREATION DISTRICT



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## SUMMARY OF STAFFING BY PROGRAM

Fund Program	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Proposed FY 24-25	Approved FY 24-25	Adopted FY 24-25
<b>NCPRD General Fund</b>						
Administration						
Full-Time *	0.00	0.00	0.00	5.00	0.00	0.00
Temporary and Part-Time **	0.00	0.00	0.00	0.70	0.00	0.00
Marketing and Communication						
Full-Time *	1.30	1.30	2.30	2.00	0.00	0.00
Temporary and Part-Time **	0.83	0.83	0.43	0.15	0.00	0.00
Recreation						
Full-Time *	4.29	4.35	5.22	4.76	0.00	0.00
Temporary and Part-Time **	2.90	1.95	2.72	1.18	0.00	0.00
Aquatic Park						
Full-Time *	5.75	6.83	7.78	6.93	0.00	0.00
Temporary and Part-Time **	19.88	16.53	16.56	13.21	0.00	0.00
Sports						
Full-Time *	4.14	4.09	4.14	3.48	0.00	0.00
Temporary and Part-Time **	10.98	12.62	12.93	10.52	0.00	0.00
Social Services						
Full-Time *	1.60	3.91	3.12	2.79	0.00	0.00
Temporary and Part-Time **	1.44	1.79	0.84	1.41	0.00	0.00
Nutrition						
Full-Time *	3.41	1.99	2.90	2.49	0.00	0.00
Temporary and Part-Time **	3.03	2.31	1.84	1.85	0.00	0.00
Transportation						
Full-Time *	0.67	0.42	0.33	0.29	0.00	0.00
Temporary and Part-Time **	1.68	0.79	1.57	1.48	0.00	0.00
Parks and Facility Maintenance						
Full-Time *	9.05	10.20	10.45	9.05	0.00	0.00
Temporary and Part-Time **	2.75	2.75	2.00	1.19	0.00	0.00
Trails and Natural Areas						
Full-Time *	2.30	2.35	2.30	2.00	0.00	0.00
Temporary and Part-Time **	1.37	1.37	1.37	1.22	0.00	0.00
Planning						
Full-Time *	3.27	3.35	3.25	3.00	0.00	0.00
Temporary and Part-Time **	0.50	0.50	0.88	0.17	0.00	0.00
<b>Total NCPRD General Fund</b>	<b>81.15</b>	<b>79.73</b>	<b>79.73</b>	<b>74.87</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Full-Time *</b>	<b>35.79</b>	<b>38.79</b>	<b>40.79</b>	<b>41.79</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Temporary and Part-Time **</b>	<b>45.36</b>	<b>40.94</b>	<b>40.13</b>	<b>33.08</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL NCPRD STAFFING</b>	<b>81.15</b>	<b>79.73</b>	<b>80.92</b>	<b>74.87</b>	<b>0.00</b>	<b>0.00</b>

Beginning in FY 24-25 Administration staff will be allocated to the Administration program instead of allocated throughout all NCPRD programs.

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

\*\*Temporary and part-time data tracking started in FY 14-15

## PERSONNEL SERVICES SUMMARY

Position Description	FTE	Salary	Fringe		Administration		Marketing & Communication	
			Benefits	Total	%	Amount	%	Amount
Accountant 1	1	\$ 68,071	\$ 37,780	\$ 105,851	100%	\$ 105,851	-	\$ -
Administrative Specialist 2	1	80,562	40,586	121,148	-	-	-	-
Aquatic Exercise Instructor	0.5	28,137	32,876	61,013	-	-	-	-
Aquatic Park Shift Coordinator	1	49,355	55,329	104,684	-	-	-	-
Aquatic Park Shift Coordinator	1	49,737	31,009	80,746	-	-	-	-
Building Maintenance Assistant	1	47,418	51,796	99,214	-	-	-	-
Building Maintenance Sp. Sr.	1	79,209	63,958	143,167	-	-	-	-
Cafeteria Cook, Senior	0.88	52,441	53,028	105,469	-	-	-	-
Case Manager	0.8	60,160	50,075	110,235	-	-	-	-
Community Relations Specialist	1	85,714	69,224	154,938	-	-	100%	154,938
Deputy Director, NCPRD	1	149,126	93,034	242,160	100%	242,160	-	-
Director, NCPRD	1	164,085	104,337	268,422	100%	268,422	-	-
Executive Assistant	1	78,246	36,038	114,284	100%	114,284	-	-
Financial Analyst	1	105,463	73,600	179,063	100%	179,063	-	-
Human Services Coordinator 1	0.88	59,285	59,045	118,330	-	-	-	-
Human Services Coordinator 1	1	75,519	50,285	125,804	-	-	-	-
Human Services Coordinator 2	1	85,536	68,869	154,405	-	-	-	-
Management Analyst, Senior	1	23,906	11,875	35,781	-	-	-	-
Marketing Program Specialist	1	100,647	73,039	173,686	-	-	100%	173,686
NCPRD Division Director	1	149,687	93,605	243,292	-	-	-	-
NCPRD Division Director	1	156,644	111,157	267,801	-	-	-	-
NCPRD Division Director	1	149,587	100,402	249,989	-	-	-	-
Office Supervisor	1	94,260	51,480	145,740	-	-	-	-
Park Maintenance Specialist	1	65,726	35,967	101,693	-	-	-	-
Park Maintenance Specialist	1	56,470	33,295	89,765	-	-	-	-
Park Maintenance Specialist	1	65,726	45,063	110,789	-	-	-	-
Park Maintenance Specialist	1	64,742	58,219	122,961	-	-	-	-
Park Maintenance Specialist	1	65,726	47,646	113,372	-	-	-	-
Park Maintenance Supervisor	1	89,093	72,531	161,624	-	-	-	-
Planner, Principal	1	124,545	52,438	176,983	-	-	-	-
Planner, Principal	1	123,531	83,088	206,619	-	-	-	-
Park & Rec Program Coordinator	1	75,519	35,128	110,647	-	-	-	-
Park & Rec Program Coordinator	1	68,414	37,573	105,987	-	-	-	-
Park & Rec Program Coordinator	1	75,519	61,982	137,501	-	-	-	-
Park & Rec Program Coordinator	1	75,519	59,440	134,959	-	-	-	-
Park & Rec Program Coordinator	1	66,893	50,270	117,163	-	-	-	-
Park & Rec Program Coordinator	1	75,519	41,707	117,226	-	-	-	-
Recreation Manager	1	117,247	88,100	205,347	-	-	-	-
Recreation Manager	1	115,902	91,950	207,852	-	-	-	-
Recreation Manager	1	103,507	76,026	179,533	-	-	-	-
Recreation Manager	1	115,902	69,258	185,160	-	-	-	-
Recreation Supervisor	1	92,263	48,415	140,678	-	-	-	-
Service Maintenance Worker	0.73	30,060	23,983	54,043	-	-	-	-
<b>Total Regular Employees</b>	<b>41.79</b>	<b>\$ 3,660,618</b>	<b>\$ 2,524,506</b>	<b>\$ 6,185,124</b>		<b>\$ 909,780</b>		<b>\$ 328,624</b>
<b>Temp and Part-time Personnel</b>	<b>33.08</b>	<b>1,358,433</b>	<b>244,564</b>	<b>1,602,997</b>		<b>43,821</b>		<b>14,632</b>
<b>Other Fringe Benefits</b> (including Vacation buyout, Health adjustments, Workers-comp, and Unemployment)			<b>174,964</b>	<b>174,964</b>		<b>10,160</b>		<b>1,685</b>
<b>Total Personnel Services</b>	<b>74.87</b>			<b>\$ 7,963,085</b>		<b>\$ 963,760</b>		<b>\$ 344,941</b>

## PERSONNEL SERVICES SUMMARY *continued*

Position Description	FTE	Salary	Fringe		Total	Recreation		Aquatic Park	
			Benefits			%	Amount	%	Amount
Accountant 1	1	\$ 68,071	\$ 37,780	\$	105,851	-	\$ -	-	\$ -
Administrative Specialist 2	1	80,562	40,586		121,148	80%	96,918	-	-
Aquatic Exercise Instructor	0.5	28,137	32,876		61,013	-	-	100%	61,013
Aquatic Park Shift Coordinator	1	49,355	55,329		104,684	-	-	100%	104,684
Aquatic Park Shift Coordinator	1	49,737	31,009		80,746	-	-	100%	80,746
Building Maintenance Assistant	1	47,418	51,796		99,214	-	-	-	-
Building Maintenance Sp. Sr.	1	79,209	63,958		143,167	-	-	-	-
Cafeteria Cook, Senior	0.88	52,441	53,028		105,469	-	-	-	-
Case Manager	0.8	60,160	50,075		110,235	10%	11,024	-	-
Community Relations Specialist	1	85,714	69,224		154,938	-	-	-	-
Deputy Director, NCPRD	1	149,126	93,034		242,160	-	-	-	-
Director, NCPRD	1	164,085	104,337		268,422	-	-	-	-
Executive Assistant	1	78,246	36,038		114,284	-	-	-	-
Financial Analyst	1	105,463	73,600		179,063	-	-	-	-
Human Services Coordinator 1	0.88	59,285	59,045		118,330	-	-	-	-
Human Services Coordinator 1	1	75,519	50,285		125,804	-	-	-	-
Human Services Coordinator 2	1	85,536	68,869		154,405	20%	30,881	-	-
Management Analyst, Senior	1	23,906	11,875		35,781	-	-	-	-
Marketing Program Specialist	1	100,647	73,039		173,686	-	-	-	-
NCPRD Division Director	1	149,687	93,605		243,292	-	-	-	-
NCPRD Division Director	1	156,644	111,157		267,801	24%	64,272	35%	93,730
NCPRD Division Director	1	149,587	100,402		249,989	-	-	-	-
Office Supervisor	1	94,260	51,480		145,740	24%	34,978	35%	51,009
Park Maintenance Specialist	1	65,726	35,967		101,693	-	-	-	-
Park Maintenance Specialist	1	56,470	33,295		89,765	-	-	-	-
Park Maintenance Specialist	1	65,726	45,063		110,789	-	-	-	-
Park Maintenance Specialist	1	64,742	58,219		122,961	-	-	-	-
Park Maintenance Specialist	1	65,726	47,646		113,372	-	-	-	-
Park Maintenance Supervisor	1	89,093	72,531		161,624	-	-	-	-
Planner, Principal	1	124,545	52,438		176,983	-	-	-	-
Planner, Principal	1	123,531	83,088		206,619	-	-	-	-
Park & Rec Program Coordinator	1	75,519	35,128		110,647	-	-	-	-
Park & Rec Program Coordinator	1	68,414	37,573		105,987	-	-	-	-
Park & Rec Program Coordinator	1	75,519	61,982		137,501	-	-	-	-
Park & Rec Program Coordinator	1	75,519	59,440		134,959	100%	134,959	-	-
Park & Rec Program Coordinator	1	66,893	50,270		117,163	100%	117,163	-	-
Park & Rec Program Coordinator	1	75,519	41,707		117,226	-	-	100%	117,226
Recreation Manager	1	117,247	88,100		205,347	20%	41,069	-	-
Recreation Manager	1	115,902	91,950		207,852	-	-	100%	207,852
Recreation Manager	1	103,507	76,026		179,533	100%	179,533	-	-
Recreation Manager	1	115,902	69,258		185,160	-	-	-	-
Recreation Supervisor	1	92,263	48,415		140,678	-	-	100%	140,678
Service Maintenance Worker	0.73	30,060	23,983		54,043	-	-	100%	54,043
<b>Total Regular Employees</b>	<b>41.79</b>	<b>\$ 3,660,618</b>	<b>\$ 2,524,506</b>	<b>\$</b>	<b>\$ 6,185,124</b>		<b>\$ 710,797</b>		<b>\$ 910,981</b>
<b>Temp and Part-time Personnel</b>	<b>33.08</b>	<b>1,358,433</b>	<b>244,564</b>	<b>1,602,997</b>		<b>59,999</b>		<b>581,275</b>	
<b>Other Fringe Benefits</b> (including Vacation buyout, Health adjustments, Workers-comp, and Unemployment)			<b>174,964</b>	<b>174,964</b>		<b>14,381</b>		<b>25,407</b>	
<b>Total Personnel Services</b>	<b>74.87</b>			<b>\$ 7,963,085</b>		<b>\$ 785,177</b>		<b>\$ 1,517,663</b>	

## PERSONNEL SERVICES SUMMARY *continued*

Position Description	FTE	Salary	Fringe		Sports		Social Services	
			Benefits	Total	%	Amount	%	Amount
Accountant 1	1	\$ 68,071	\$ 37,780	\$ 105,851	-	\$ -	-	\$ -
Administrative Specialist 2	1	80,562	40,586	121,148	-	-	20%	24,230
Aquatic Exercise Instructor	0.5	28,137	32,876	61,013	-	-	-	-
Aquatic Park Shift Coordinator	1	49,355	55,329	104,684	-	-	-	-
Aquatic Park Shift Coordinator	1	49,737	31,009	80,746	-	-	-	-
Building Maintenance Assistant	1	47,418	51,796	99,214	-	-	-	-
Building Maintenance Sp. Sr.	1	79,209	63,958	143,167	-	-	-	-
Cafeteria Cook, Senior	0.88	52,441	53,028	105,469	-	-	-	-
Case Manager	0.8	60,160	50,075	110,235	-	-	50%	55,118
Community Relations Specialist	1	85,714	69,224	154,938	-	-	-	-
Deputy Director, NCPRD	1	149,126	93,034	242,160	-	-	-	-
Director, NCPRD	1	164,085	104,337	268,422	-	-	-	-
Executive Assistant	1	78,246	36,038	114,284	-	-	-	-
Financial Analyst	1	105,463	73,600	179,063	-	-	-	-
Human Services Coordinator 1	0.88	59,285	59,045	118,330	-	-	100%	118,330
Human Services Coordinator 1	1	75,519	50,285	125,804	-	-	20%	25,161
Human Services Coordinator 2	1	85,536	68,869	154,405	-	-	60%	92,643
Management Analyst, Senior	1	23,906	11,875	35,781	-	-	-	-
Marketing Program Specialist	1	100,647	73,039	173,686	-	-	-	-
NCPRD Division Director	1	149,687	93,605	243,292	-	-	-	-
NCPRD Division Director	1	156,644	111,157	267,801	24%	64,272	8%	21,424
NCPRD Division Director	1	149,587	100,402	249,989	-	-	-	-
Office Supervisor	1	94,260	51,480	145,740	24%	34,978	8%	11,659
Park Maintenance Specialist	1	65,726	35,967	101,693	-	-	-	-
Park Maintenance Specialist	1	56,470	33,295	89,765	-	-	-	-
Park Maintenance Specialist	1	65,726	45,063	110,789	-	-	-	-
Park Maintenance Specialist	1	64,742	58,219	122,961	-	-	-	-
Park Maintenance Specialist	1	65,726	47,646	113,372	-	-	-	-
Park Maintenance Supervisor	1	89,093	72,531	161,624	-	-	-	-
Planner, Principal	1	124,545	52,438	176,983	-	-	-	-
Planner, Principal	1	123,531	83,088	206,619	-	-	-	-
Park & Rec Program Coordinator	1	75,519	35,128	110,647	100%	110,647	-	-
Park & Rec Program Coordinator	1	68,414	37,573	105,987	-	-	-	-
Park & Rec Program Coordinator	1	75,519	61,982	137,501	100%	137,501	-	-
Park & Rec Program Coordinator	1	75,519	59,440	134,959	-	-	-	-
Park & Rec Program Coordinator	1	66,893	50,270	117,163	-	-	-	-
Park & Rec Program Coordinator	1	75,519	41,707	117,226	-	-	-	-
Recreation Manager	1	117,247	88,100	205,347	-	-	35%	71,871
Recreation Manager	1	115,902	91,950	207,852	-	-	-	-
Recreation Manager	1	103,507	76,026	179,533	-	-	-	-
Recreation Manager	1	115,902	69,258	185,160	100%	185,160	-	-
Recreation Supervisor	1	92,263	48,415	140,678	-	-	-	-
Service Maintenance Worker	0.73	30,060	23,983	54,043	-	-	-	-
<b>Total Regular Employees</b>	<b>41.79</b>	<b>\$ 3,660,618</b>	<b>\$ 2,524,506</b>	<b>\$ 6,185,124</b>		<b>\$ 532,558</b>		<b>\$ 420,436</b>
<b>Temp and Part-time Personnel</b>	<b>33.08</b>	<b>1,358,433</b>	<b>244,564</b>	<b>1,602,997</b>		<b>472,428</b>		<b>78,601</b>
<b>Other Fringe Benefits</b> (including Vacation buyout, Health adjustments, Workers-comp, and Unemployment)			<b>174,964</b>	<b>174,964</b>		<b>51,485</b>		<b>6,045</b>
<b>Total Personnel Services</b>	<b>74.87</b>			<b>\$ 7,963,085</b>		<b>\$ 1,056,471</b>		<b>\$ 505,082</b>

## PERSONNEL SERVICES SUMMARY *continued*

Position Description	FTE	Salary	Fringe		Nutrition		Transportation	
			Benefits	Total	%	Amount	%	Amount
Accountant 1	1	\$ 68,071	\$ 37,780	\$ 105,851	-	\$ -	-	\$ -
Administrative Specialist 2	1	80,562	40,586	121,148	-	-	-	-
Aquatic Exercise Instructor	0.5	28,137	32,876	61,013	-	-	-	-
Aquatic Park Shift Coordinator	1	49,355	55,329	104,684	-	-	-	-
Aquatic Park Shift Coordinator	1	49,737	31,009	80,746	-	-	-	-
Building Maintenance Assistant	1	47,418	51,796	99,214	-	-	-	-
Building Maintenance Sp. Sr.	1	79,209	63,958	143,167	-	-	-	-
Cafeteria Cook, Senior	0.88	52,441	53,028	105,469	100%	105,469	-	-
Case Manager	0.8	60,160	50,075	110,235	20%	22,047	20%	22,047
Community Relations Specialist	1	85,714	69,224	154,938	-	-	-	-
Deputy Director, NCPRD	1	149,126	93,034	242,160	-	-	-	-
Director, NCPRD	1	164,085	104,337	268,422	-	-	-	-
Executive Assistant	1	78,246	36,038	114,284	-	-	-	-
Financial Analyst	1	105,463	73,600	179,063	-	-	-	-
Human Services Coordinator 1	0.88	59,285	59,045	118,330	-	-	-	-
Human Services Coordinator 1	1	75,519	50,285	125,804	80%	100,643	-	-
Human Services Coordinator 2	1	85,536	68,869	154,405	20%	30,881	-	-
Management Analyst, Senior	1	23,906	11,875	35,781	-	-	-	-
Marketing Program Specialist	1	100,647	73,039	173,686	-	-	-	-
NCPRD Division Director	1	149,687	93,605	243,292	-	-	-	-
NCPRD Division Director	1	156,644	111,157	267,801	7%	18,746	2%	5,356
NCPRD Division Director	1	149,587	100,402	249,989	-	-	-	-
Office Supervisor	1	94,260	51,480	145,740	3%	4,372	1%	1,457
Park Maintenance Specialist	1	65,726	35,967	101,693	-	-	-	-
Park Maintenance Specialist	1	56,470	33,295	89,765	-	-	-	-
Park Maintenance Specialist	1	65,726	45,063	110,789	-	-	-	-
Park Maintenance Specialist	1	64,742	58,219	122,961	-	-	-	-
Park Maintenance Specialist	1	65,726	47,646	113,372	-	-	-	-
Park Maintenance Supervisor	1	89,093	72,531	161,624	-	-	-	-
Planner, Principal	1	124,545	52,438	176,983	-	-	-	-
Planner, Principal	1	123,531	83,088	206,619	-	-	-	-
Park & Rec Program Coordinator	1	75,519	35,128	110,647	-	-	-	-
Park & Rec Program Coordinator	1	68,414	37,573	105,987	-	-	-	-
Park & Rec Program Coordinator	1	75,519	61,982	137,501	-	-	-	-
Park & Rec Program Coordinator	1	75,519	59,440	134,959	-	-	-	-
Park & Rec Program Coordinator	1	66,893	50,270	117,163	-	-	-	-
Park & Rec Program Coordinator	1	75,519	41,707	117,226	-	-	-	-
Recreation Manager	1	117,247	88,100	205,347	35%	71,871	10%	20,535
Recreation Manager	1	115,902	91,950	207,852	-	-	-	-
Recreation Manager	1	103,507	76,026	179,533	-	-	-	-
Recreation Manager	1	115,902	69,258	185,160	-	-	-	-
Recreation Supervisor	1	92,263	48,415	140,678	-	-	-	-
Service Maintenance Worker	0.73	30,060	23,983	54,043	-	-	-	-
<b>Total Regular Employees</b>	<b>41.79</b>	<b>\$ 3,660,618</b>	<b>\$ 2,524,506</b>	<b>\$ 6,185,124</b>		<b>\$ 354,030</b>		<b>\$ 49,395</b>
<b>Temp and Part-time Personnel</b>	<b>33.08</b>	<b>1,358,433</b>	<b>244,564</b>	<b>1,602,997</b>		<b>126,479</b>		<b>97,892</b>
<b>Other Fringe Benefits</b> (including Vacation buyout, Health adjustments, Workers-comp, and Unemployment)			<b>174,964</b>	<b>174,964</b>		<b>5,519</b>		<b>1,489</b>
<b>Total Personnel Services</b>	<b>74.87</b>			<b>\$ 7,963,085</b>		<b>\$ 486,028</b>		<b>\$ 148,776</b>

**PERSONNEL SERVICES SUMMARY** *continued*

Position Description	FTE	Salary	Fringe Benefits	Total	Park & Facility		Natural Areas	
					%	Amount	%	Amount
Accountant 1	1	\$ 68,071	\$ 37,780	\$ 105,851	-	\$ -	-	\$ -
Administrative Specialist 2	1	80,562	40,586	121,148	-	-	-	-
Aquatic Exercise Instructor	0.5	28,137	32,876	61,013	-	-	-	-
Aquatic Park Shift Coordinator	1	49,355	55,329	104,684	-	-	-	-
Aquatic Park Shift Coordinator	1	49,737	31,009	80,746	-	-	-	-
Building Maintenance Assistant	1	47,418	51,796	99,214	100%	99,214	-	-
Building Maintenance Sp. Sr.	1	79,209	63,958	143,167	100%	143,167	-	-
Cafeteria Cook, Senior	0.88	52,441	53,028	105,469	-	-	-	-
Case Manager	0.8	60,160	50,075	110,235	-	-	-	-
Community Relations Specialist	1	85,714	69,224	154,938	-	-	-	-
Deputy Director, NCPRD	1	149,126	93,034	242,160	-	-	-	-
Director, NCPRD	1	164,085	104,337	268,422	-	-	-	-
Executive Assistant	1	78,246	36,038	114,284	-	-	-	-
Financial Analyst	1	105,463	73,600	179,063	-	-	-	-
Human Services Coordinator 1	0.88	59,285	59,045	118,330	-	-	-	-
Human Services Coordinator 1	1	75,519	50,285	125,804	-	-	-	-
Human Services Coordinator 2	1	85,536	68,869	154,405	-	-	-	-
Management Analyst, Senior	1	23,906	11,875	35,781	-	-	100%	35,781
Marketing Program Specialist	1	100,647	73,039	173,686	-	-	-	-
NCPRD Division Director	1	149,687	93,605	243,292	100%	243,292	-	-
NCPRD Division Director	1	156,644	111,157	267,801	-	-	-	-
NCPRD Division Director	1	149,587	100,402	249,989	-	-	-	-
Office Supervisor	1	94,260	51,480	145,740	5%	7,287	-	-
Park Maintenance Specialist	1	65,726	35,967	101,693	100%	101,693	-	-
Park Maintenance Specialist	1	56,470	33,295	89,765	100%	89,765	-	-
Park Maintenance Specialist	1	65,726	45,063	110,789	100%	110,789	-	-
Park Maintenance Specialist	1	64,742	58,219	122,961	100%	122,961	-	-
Park Maintenance Specialist	1	65,726	47,646	113,372	100%	113,372	-	-
Park Maintenance Supervisor	1	89,093	72,531	161,624	100%	161,624	-	-
Planner, Principal	1	124,545	52,438	176,983	-	-	-	-
Planner, Principal	1	123,531	83,088	206,619	-	-	-	-
Park & Rec Program Coordinator	1	75,519	35,128	110,647	-	-	-	-
Park & Rec Program Coordinator	1	68,414	37,573	105,987	-	-	100%	105,987
Park & Rec Program Coordinator	1	75,519	61,982	137,501	-	-	-	-
Park & Rec Program Coordinator	1	75,519	59,440	134,959	-	-	-	-
Park & Rec Program Coordinator	1	66,893	50,270	117,163	-	-	-	-
Park & Rec Program Coordinator	1	75,519	41,707	117,226	-	-	-	-
Recreation Manager	1	117,247	88,100	205,347	-	-	-	-
Recreation Manager	1	115,902	91,950	207,852	-	-	-	-
Recreation Manager	1	103,507	76,026	179,533	-	-	-	-
Recreation Manager	1	115,902	69,258	185,160	-	-	-	-
Recreation Supervisor	1	92,263	48,415	140,678	-	-	-	-
Service Maintenance Worker	0.73	30,060	23,983	54,043	-	-	-	-
<b>Total Regular Employees</b>	<b>41.79</b>	<b>\$ 3,660,618</b>	<b>\$ 2,524,506</b>	<b>\$ 6,185,124</b>		<b>\$ 1,193,164</b>		<b>\$ 141,768</b>
<b>Temp and Part-time Personnel</b>	<b>33.08</b>	<b>1,358,433</b>	<b>244,564</b>	<b>1,602,997</b>		<b>63,808</b>		<b>51,972</b>
<b>Other Fringe Benefits</b> (including Vacation buyout, Health adjustments, Workers-comp, and Unemployment)			<b>174,964</b>	<b>174,964</b>		<b>54,423</b>		<b>1,200</b>
<b>Total Personnel Services</b>	<b>74.87</b>			<b>\$ 7,963,085</b>		<b>\$ 1,311,396</b>		<b>\$ 194,940</b>

## PERSONNEL SERVICES SUMMARY *continued*

Position Description	FTE	Salary	Fringe		Planning	
			Benefits	Total	%	Amount
Accountant 1	1	\$ 68,071	\$ 37,780	\$ 105,851	-	\$ -
Administrative Specialist 2	1	80,562	40,586	121,148	-	-
Aquatic Exercise Instructor	0.5	28,137	32,876	61,013	-	-
Aquatic Park Shift Coordinator	1	49,355	55,329	104,684	-	-
Aquatic Park Shift Coordinator	1	49,737	31,009	80,746	-	-
Building Maintenance Assistant	1	47,418	51,796	99,214	-	-
Building Maintenance Sp. Sr.	1	79,209	63,958	143,167	-	-
Cafeteria Cook, Senior	0.88	52,441	53,028	105,469	-	-
Case Manager	0.8	60,160	50,075	110,235	-	-
Community Relations Specialist	1	85,714	69,224	154,938	-	-
Deputy Director, NCPRD	1	149,126	93,034	242,160	-	-
Director, NCPRD	1	164,085	104,337	268,422	-	-
Executive Assistant	1	78,246	36,038	114,284	-	-
Financial Analyst	1	105,463	73,600	179,063	-	-
Human Services Coordinator 1	0.88	59,285	59,045	118,330	-	-
Human Services Coordinator 1	1	75,519	50,285	125,804	-	-
Human Services Coordinator 2	1	85,536	68,869	154,405	-	-
Management Analyst, Senior	1	23,906	11,875	35,781	-	-
Marketing Program Specialist	1	100,647	73,039	173,686	-	-
NCPRD Division Director	1	149,687	93,605	243,292	-	-
NCPRD Division Director	1	156,644	111,157	267,801	-	-
NCPRD Division Director	1	149,587	100,402	249,989	100%	249,989
Office Supervisor	1	94,260	51,480	145,740	-	-
Park Maintenance Specialist	1	65,726	35,967	101,693	-	-
Park Maintenance Specialist	1	56,470	33,295	89,765	-	-
Park Maintenance Specialist	1	65,726	45,063	110,789	-	-
Park Maintenance Specialist	1	64,742	58,219	122,961	-	-
Park Maintenance Specialist	1	65,726	47,646	113,372	-	-
Park Maintenance Supervisor	1	89,093	72,531	161,624	-	-
Planner, Principal	1	124,545	52,438	176,983	100%	176,983
Planner, Principal	1	123,531	83,088	206,619	100%	206,619
Park & Rec Program Coordinator	1	75,519	35,128	110,647	-	-
Park & Rec Program Coordinator	1	68,414	37,573	105,987	-	-
Park & Rec Program Coordinator	1	75,519	61,982	137,501	-	-
Park & Rec Program Coordinator	1	75,519	59,440	134,959	-	-
Park & Rec Program Coordinator	1	66,893	50,270	117,163	-	-
Park & Rec Program Coordinator	1	75,519	41,707	117,226	-	-
Recreation Manager	1	117,247	88,100	205,347	-	-
Recreation Manager	1	115,902	91,950	207,852	-	-
Recreation Manager	1	103,507	76,026	179,533	-	-
Recreation Manager	1	115,902	69,258	185,160	-	-
Recreation Supervisor	1	92,263	48,415	140,678	-	-
Service Maintenance Worker	0.73	30,060	23,983	54,043	-	-
<b>Total Regular Employees</b>	<b>41.79</b>	<b>\$ 3,660,618</b>	<b>\$ 2,524,506</b>	<b>\$ 6,185,124</b>		<b>\$ 633,591</b>
<b>Temp and Part-time Personnel</b>	<b>33.08</b>	<b>1,358,433</b>	<b>244,564</b>	<b>1,602,997</b>		<b>12,090</b>
<b>Other Fringe Benefits</b> (including Vacation buyout, Health adjustments, Workers-comp, and Unemployment)			<b>174,964</b>	<b>174,964</b>		<b>3,170</b>
<b>Total Personnel Services</b>	<b>74.87</b>			<b>\$ 7,963,085</b>		<b>\$ 648,850</b>



## GLOSSARY

**ACCRUAL ACCOUNTING.** The basis of accounting under which revenues are recorded when they are earned (whether cash is received at that time), and expenditures are recorded when goods and services are received (whether 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.

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

**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 which records revenues only when they are 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.

**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.** 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 2,080 hours a year. Positions budgeted to work less than full time are expressed as a percentage of full time. For example, a .5 FTE budgeted position will work 1,040 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 (NCPRD).** 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 NCPRD General Fund are made for Administration, Programs and Community Centers, Older Adult Services, Parks, Trails, and Natural Areas, 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. The 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.

**PERSONNEL SERVICES.** 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 creditworthiness is performed by an independent rating service. In the context of insurance, an evaluation of the organization's exposure is performed by an independent rating service.

**REFUNDING.** The redemption of an obligation on or before its maturity 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 are 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 shows 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 because 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 streetlights) 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.

**URBAN GROWTH MANAGEMENT AREA (UGMA).** See URBAN GROWTH BOUNDARY.

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

## ACRONYMS

**ACFR** – Annual Comprehensive Financial Report  
**ARPA** – American Rescue Plan Act  
**AV** – Assessed Value  
**BCC** – Clackamas County Board of Commissioners  
**BFB** – Beginning Fund Balance  
**CC** – Clackamas County  
**CIP** – Capital Improvement Plan  
**COA** – Chart of Accounts  
**COLA** – Cost of Living Adjustment  
**COM** – City of Milwaukie  
**CPI** – Consumer Price Index  
**CWMA** – Cooperative Weed Management Area  
**DAC** – District Advisory Committee  
**DTD** – Department of Transportation and Development  
**DSB** – Development Services Building  
**EA** – Employees Association (Union)  
**EFB** – Ending Fund Balance  
**FICA** – Federal Insurance Contributions Act  
**FTE** – Full-Time Equivalent (Employee)  
**EAP** – Employee Assistance Program  
**EPA** – Equal Pay Act  
**FY** – Fiscal Year  
**GAAP** – Generally Accepted Accounting Principals  
**GASB** – Government Accounting Standards Board  
**GFOA** – Government Finance Officers Association  
**GIS** – Geographic Information Systems  
**GO** – General Obligation (Bond)  
**HB** – House Bill  
**HVAC** – Heating, Ventilation, and Air Conditioning

**IGA** – Intergovernmental Agreement  
**ISA** – International Society of Arboriculture  
**M & S** – Materials and Services  
**MBP** – Milwaukie Bay Park  
**MP** – Master Plan  
**MPVs** – Multi-Position Valves  
**NA** – Natural Areas  
**NCAP** – North Clackamas Aquatic Park  
**NCPRD** – North Clackamas Parks and Recreation District  
**NCSD** – North Clackamas School District  
**NRP** – Non-Represented (Staff)  
**NRPA** – National Recreation and Park Association  
**NPAC** – National Pesticide Applicator Certification  
**NPSI** – National Playground Safety Inspections  
**OAS** – Older Adult Services  
**OCS** – Oregon City School District  
**OFGOA** – Oregon Government Finance Officers Association  
**OPSRP** – Oregon Public Service Retirement Plan  
**ORPA** – Oregon Recreation and Park Association  
**ORS** – Oregon Revised Statute  
**PERS** – Public Employees Retirement System  
**PSB** – Public Services Building  
**PTNA** – Parks, Trails, and Natural Areas  
**PTT** – Part-Time Temporary (Employee)  
**SDAO** – Special Districts Association of Oregon  
**SDC** – System Development Charge  
**SUP** – Special Use Permit  
**UGMA** – Urban Growth Management Area  
**WES** – Water Environment Services