



PROPOSED BUDGET
FISCAL YEAR 2023 | 2024



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 2023-2024 PROPOSED BUDGET

BUDGET COMMITTEE

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

**North Clackamas Parks and Recreation District Director
Michael A. Bork, MS, CPRP**

**Prepared by:
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, 2022. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year. Based on GFOA's criteria, the budget continues to conform to program requirements, and the FY 23-24 budget document will be submitted to GFOA to determine its eligibility for the award in 2023.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**North Clackamas Parks and Recreation District
Oregon**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill

Executive Director

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INTRODUCTION



NORTH CLACKAMAS
PARKS & RECREATION DISTRICT

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Budget Message for FY 23-24

May 22, 2023

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

We are pleased to present the North Clackamas Parks and Recreation District (NCPRD) Proposed Budget in the amount of \$57,528,303 for fiscal year (FY) 23-24, from July 1, 2023, through June 30, 2024. 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.

For the FY 23-24 budget, the District continues an outcomes-based budgeting process. The goals of outcomes-based budgeting include:

- Better align resources with results
- Reward innovative thinking to improve outcomes for NCPRD residents
- Identify new opportunities to improve program performance
- Create and support participatory budgeting processes
- Better communicate with the public about how the NCPRD budget connects to measurable results they care about

Outcomes-based budgeting helps decision-makers prioritize the use of limited resources to achieve their goals. It spotlights opportunities to improve by better aligning them with priority areas, addresses performance problems, evaluates their impact more vigorously, finds new partnerships or funding sources, and drives efficiency.

The FY 23-24 NCPRD Budget reflects the Performance Clackamas process model, presenting five distinct programs:

- NCPRD Administration, which includes all Administration functions and Marketing
- Programs and Community Centers, which includes the Recreation, Aquatic Park, Milwaukie Community Center, and Sports divisions
- 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 Trails and Natural Areas programs
- Planning and Development, which includes the Planning department, System Development Charges, Capital Improvement Projects, and Capital Repair and Replacement

DISTRICT PROFILE

Voters approved the formation of the District in 1990, addressing the need for greater parks and recreation services in the urbanized northern portion of the county. Now the second largest parks district in Oregon by population, the District serves more than 100,000 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, reporting directly to the District Administrator/County Administrator. As a county service district, 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 is projected to generate approximately \$7 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 40.79 full-time equivalents (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 32 parks and 20 sites including natural areas, trails, and undeveloped sites, the 6-mile Trolley Trail, North Clackamas Aquatic Park, Milwaukie Community Center, the Concord Property, and the Clackamas School Property.

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

The District sponsors several community events annually at no cost to participants such as Movies in the Park, Concerts in the Park, RecMobile, seasonal celebrations, and more. In addition, NCPRD sponsors special events including park groundbreaking and grand openings, and public open houses for gathering community input on new capital projects.

PERFORMANCE CLACKAMAS

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

There are five basic components of NCPRD Performance Clackamas:

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

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

COST RECOVERY PLAN

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

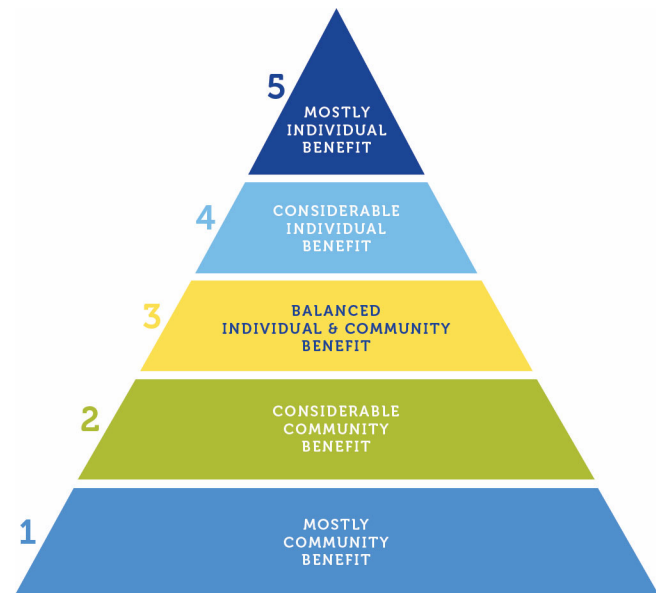


Figure 1. Cost Recovery Pyramid with Tier Labels

FISCAL PLANNING

The budget for FY 23-24 represents the District's financial plan to achieve the following goals and priorities:

- Ensure the long-term financial stability of the District
- Ensure District resources are aligned with current community needs and expectations for parks and recreation programs, services, and facilities
- Provide exceptional recreation, fitness, education, and older adult programs to District residents that are appropriately priced through the cost recovery methodology, reach the greatest number of residents utilizing resources available, and align with the needs and desires of the District's population
- Operate and maintain existing District parks and facilities in a cost-effective and efficient manner, focusing on projects that will maintain the safety, security, and longevity of all District assets
- Maintain Performance Clackamas and the Cost Recovery Plan to inform management and enable better decision making

FUNDING

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

NCPDR'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, which makes it challenging to meet the expectations and service needs

of District residents. For example, Tualatin Hills Parks & Recreation District has a rate of \$1.31 per \$1,000 of assessed value, Bend Parks & Recreation District is at \$1.46 and Willamalane Parks & Recreation in Springfield is at \$2.01. (See Figure 2)

Furthermore, while the Master Plan calls for two \$25 million general obligation bonds, or a total of \$50 million to fund capital expenditures, the District has never presented a ballot measure for any such bonds to District voters. The lack of a dedicated source of capital funding is unusual for a parks district, and it has led NCPRD to budget both operational and capital expenditures from the permanent tax base revenue, which is typically reserved for operational purposes. Despite this, our capital project list continues to grow, as we remain committed to providing the same level of service to our residents.

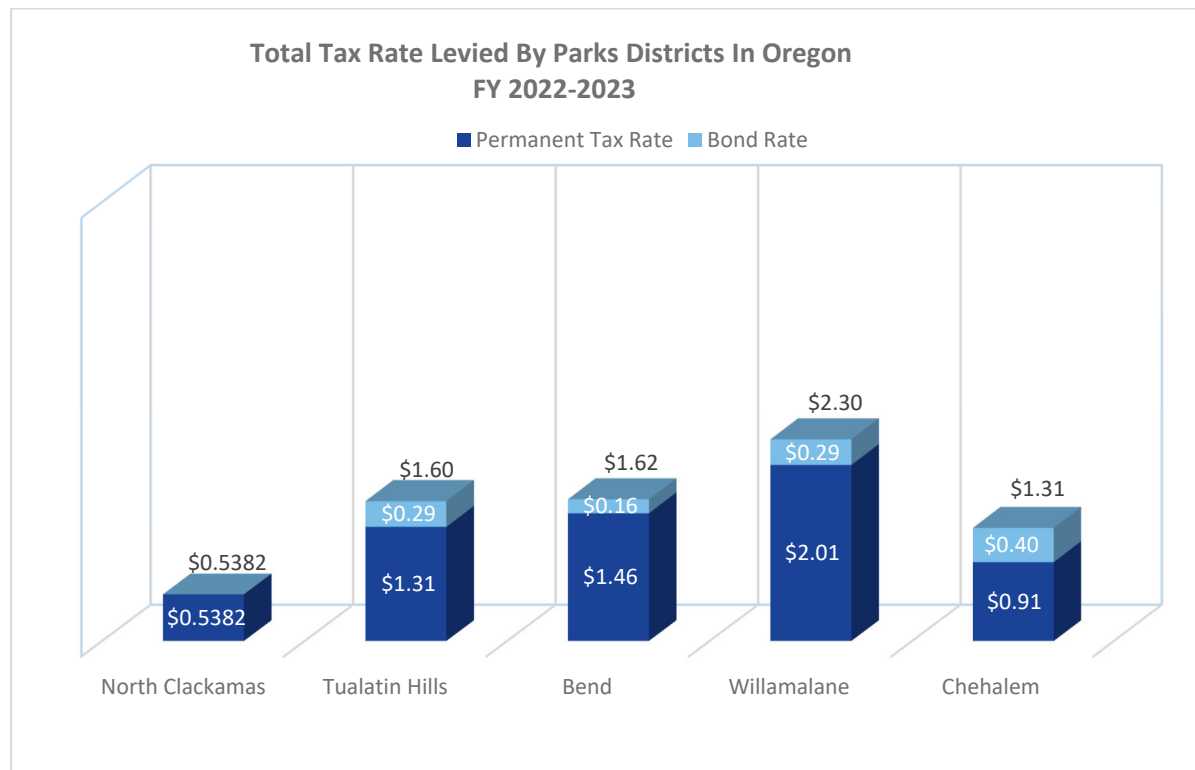


Figure 2. Total Tax Rate Levied by Parks Districts in Oregon FY 22-23

SIGNIFICANT ISSUES

NCPRD has reopened all of our facilities and we continue to expand program offerings for our residents post the COVID-19 Pandemic. We continue to struggle with hiring and training full-time and part-time temporary staff, and this staffing shortage has created a higher workload for existing full-time staff, and often places a higher demand than we can provide for ongoing planning efforts and some programs.

The ongoing impact of inflationary costs impacting the District will be one of the most significant issues in FY 23-24. The unprecedented rise in materials and labor will impact all active projects on the capital projects list; mainly the Concord Property project as it moves into the construction phase.

In FY 22-23 the City of Milwaukie began consideration of withdrawing from the District. As of this writing, no additional information is available to share as it pertains to this budget cycle. The Milwaukie Bay Park project is currently on hold. NCPRD is budgeting design and construction costs should the project move forward in FY 23-24.

In FY 22-23 NCPRD contracted with a strategy and polling professional to research and assess a process to establish NCPRD as a Special District under ORS Chapter 266, "Park and Recreation Districts." Dependent on outcomes, NCPRD may proceed with steps required to bring measures to the ballot to establish the Special District, elect Directors, and plan for future ballot measures related to NCPRD financing that could take place during FY 23-24.

CURRENT YEAR HIGHLIGHTS

Administration

- Welcomed a new NCPRD Deputy Director, Dominic Cortinas
- Received the Government Finance Officers Association Distinguished Budget Presentation Award for the FY 22-23 Adopted Budget document
- Published the NCPRD Year in Review for FY 21-22
- Exceeded the goal for social media growth of 17,500 followers, an 11% increase
- Developed a new gatefold Discovery Guide to promote District programs and activities
- Increased website traffic by 16% when compared to the previous year

Programs & Community Centers

- Hosted over 800 participants in the inaugural Fiesta en el Parque event
- Offered four Movies in the Park Events
- Resumed the Winter Celebration event in-person
- Expanded in-person programming along with hybrid classes
- Provided free health and safety aquatic instruction for 570 students due to grant funding through Oregon Community Summer Grant
- Developed over 30 American Red Cross lifeguards and trained 25 staff members to become swim instructors
- Served as the home facility to five local high schools, hosting 11 home swim meets
- Served as the home facility to five private swim clubs
- Hosted NCPRD's inaugural Adaptive and Inclusive Fall Costume Dance which attracted 85 participants
- Brought back Adult Open Gym after a two-year hiatus
- Shooting Stars, a basketball program for players with additional needs and cognitive disabilities, experienced its highest enrollment in the history of the program

Older Adult Services

- Social Services staff conducted required home visits to over 500 Meals on Wheels recipients
- In-person foot care, the senior law program, energy assistance, and emergency firewood services were provided
- Powerful Tools for Caregivers, Caregivers Support Group, and A Place at the Center Respite Program helped cater to the communities' family caregivers
- Meals on Wheels continued to provide meals at near-record numbers
- Congregate dining at Pete's Café continued to increase with different live music options being offered weekly
- Community financial support continued to be strong, with donations and contributions totaling more than \$150,000
- Awarded a \$20,000 grant for a new oven and freezer door located in the Milwaukie Community Center kitchen
- Provided door-to-door service from resident's homes to the Milwaukie Community Center for every person who was eligible and requested a ride

- Performed an average of three recreational outings every month to various destinations
- Awarded a \$25,000 grant to install security measures to help prevent overnight vandalism on parked busses

Parks, Trails, and Natural Areas

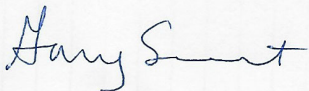
- Filled playgrounds district-wide with over 1,000 cubic yards of engineered wood fiber safety chips
- Added over 500 yards of bark mulch to park sites district-wide
- Monitored, assessed, inspected, and repaired playground equipment district-wide
- Added white fog line safety striping to both sides of the Trolley Trail
- Pollinator beds were added at Hawthorne Park, Stringfield Park, and North Clackamas Park
- Partnered with North Clackamas Watershed Council to perform restoration work at Mill Park and Spring Park
- Implemented an assessment, delineation, and work prioritization program for property boundaries

Asset Development

- Achieved full staffing of the Planning Department with two new Principal Planners
- Developed a draft System Development Charges methodology
- Launched a Trolley Trail Safety Audit
- Launched the design of the Concord Property play area and advanced the design of the Concord Property Community Park
- Received a Metro Trails Bond grant for Milwaukie Bay Park project for improvements to the Trolley Trail
- Launched design, development, and construction document phase of work for the Milwaukie Bay Park project

This proposed FY 23-24 budget was developed with input by numerous District staff and the District Advisory Committee, and will be submitted for approval to the NCPRD Budget Committee. The final step will be the adoption of the FY 23-24 budget by the Board of County Commissioners, acting in its capacity as the NCPRD Board of Directors. We would like to thank the Budget Committee and NCPRD Board of Directors for their continued dedication to the North Clackamas Parks and Recreation District.

Respectfully submitted,



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



Michael A. Bork, MS, CPRE
Director, North Clackamas Parks and Recreation District

BUDGET OVERVIEW

The following summary data serves to complement the Budget Message and provide a general overview of significant FY 23-24 budgetary items, highlights, and trends for North Clackamas Parks and Recreation District (NCPRD).

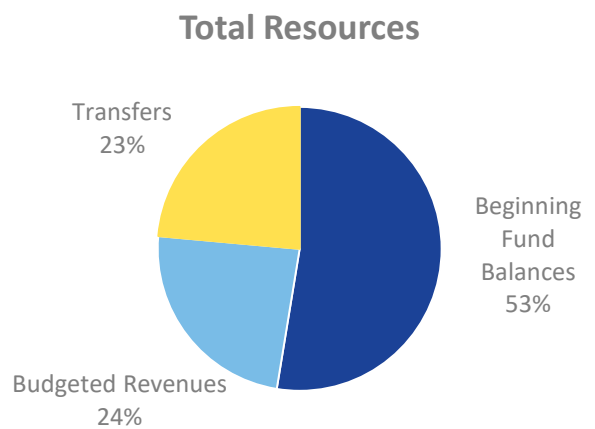
Per Oregon State Budget Law, NCPRD’s total budget for FY 23-24 is balanced overall and in each fund, where resources, which consist of revenues; combined with other financing sources; interfund transfers; and beginning fund balances; equal requirements, which consist of expenditures; contingencies; reserves; and interfund transfers.

BUDGET SUMMARY

FY 23-24 Total Resources \$57,528,303

Total District resources include budgeted current revenues of approximately \$57.5 million. Resources include budgeted revenues of \$13.7 million, beginning fund balances of \$30.2 million, and interfund transfers in of \$13.6 million.

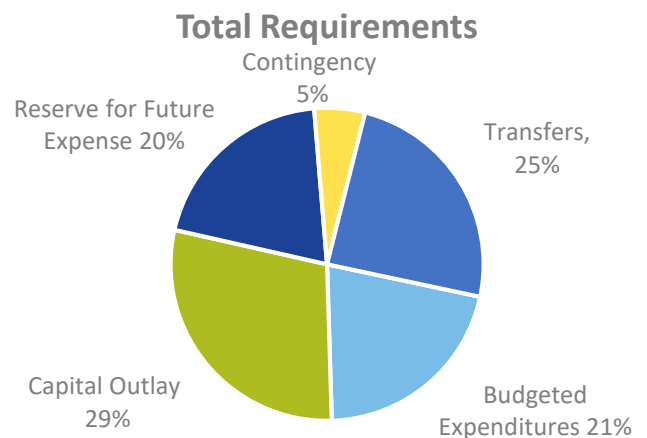
Resources	Amount
Beginning Fund Balance	30,249,772
Budgeted Revenues	13,721,266
Interfund Transfers In	13,557,265
TOTAL	\$57,528,303



FY 23-24 Total Requirements \$57,528,303

Total District requirements for FY 23-24 are budgeted at approximately \$57.5 million. Requirements include budgeted expenditures of \$11.8 million, capital outlay of \$16 million, reserve for future expenditures of \$13.2 million, contingency of \$2.9 million, and interfund transfers out of \$13.6 million.

Requirements	Amount
Budgeted Expenditures	11,763,570
Capital Outlay	16,114,948
Reserve for Future Expenditures	13,183,828
Contingency	2,908,692
Interfund Transfers Out	13,557,265
TOTAL	\$57,528,303



BUDGET SUMMARY – ALL FUNDS

RESOURCES	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Projected	FY 23-24 Proposed
Beginning Fund Balance	23,965,528	26,492,225	29,624,415	28,666,541	30,249,772
Revenues					
Taxes	6,483,805	6,608,702	7,016,900	6,985,900	7,116,634
Federal, State, local, All					
Other Gifts and Donations	1,382,928	232,113	2,188,150	3,466,283	3,336,193
Charges, Fees, Licenses, Permits, Fines, Assessments	2,364,662	3,827,716	2,517,300	2,365,150	2,553,450
Revenue from Bonds and Other Debts	-	2,250	-	-	-
All Other Revenue					
Resources	460,490	502,006	536,550	654,550	714,989
Other Interfund Transfers	827,947	307,268	13,052,626	660,327	13,557,265
Sub-total - Revenues	11,519,832	11,480,055	23,311,526	14,132,210	27,278,531
TOTAL RESOURCES	35,485,359	37,972,280	54,935,941	42,798,751	57,528,303
REQUIREMENTS	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Projected	FY 23-24 Proposed
Operating Expenditures					
Materials and Services*	7,386,684	8,464,108	10,781,039	10,101,147	11,763,570
Capital Outlay	752,926	534,362	14,459,604	1,787,505	16,114,948
Special Payments	25,578	-	-	-	-
Transfers	827,947	307,268	13,052,626	660,327	13,557,265
Reserve For Future Expenditures	-	-	14,422,002	-	13,183,828
Contingency	-	-	2,220,670	-	2,908,692
Ending Fund Balance	26,492,224	28,666,541	-	30,249,772	-
TOTAL REQUIREMENTS	8,993,135	9,305,738	54,935,941	12,548,979	57,528,303

*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 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
NCPRD General Fund						
NCPRD Administration						
Administration	\$ 13,646,036	\$ 15,778,569	\$ 19,030,675	\$ 21,011,456	\$ -	\$ -
Marketing and Communication	20,944	-	-	-	-	-
Programs and Community Centers						
Recreation	147,554	191,788	192,750	223,000	-	-
Aquatic Park	337,935	1,054,710	789,100	1,149,443	-	-
Sports	477,050	705,444	502,640	652,500	-	-
Older Adult Services						
Social Services	194,840	69,951	66,500	69,000	-	-
Nutrition	1,314,629	592,153	455,000	523,000	-	-
Transportation	8,236	60,834	82,900	65,200	-	-
Parks, Trails, and Natural Areas						
Parks and Facility Maintenance	273,396	179,211	192,720	222,921	-	-
Natural Areas	118,981	88,298	169,860	90,000	-	-
Planning and Development						
Planning	185,112	36,233	345,970	400,892	-	-
Total	16,724,713	18,757,191	21,828,115	24,407,412	-	-
SDC Fund Zone 1						
Total	5,074,859	6,261,430	5,721,800	5,972,557	-	-
SDC Fund Zone 2						
Total	2,504,459	2,427,788	2,716,090	2,601,897	-	-
SDC Fund Zone 3						
Total	2,401,209	2,484,129	2,581,760	2,527,598	-	-
Debt						
Total	262,393	-	-	-	-	-
Capital Projects Fund						
Capital Improvement Projects	5,074,172	4,649,926	18,859,526	18,930,156	-	-
Capital Repair and Replacement	3,443,553	3,391,816	3,228,650	3,088,684	-	-
Total	8,517,725	8,041,742	22,088,176	22,018,840	-	-
Total Revenue	\$ 35,485,358	\$ 37,972,280	\$ 54,935,941	\$ 57,528,304	\$ -	\$ -

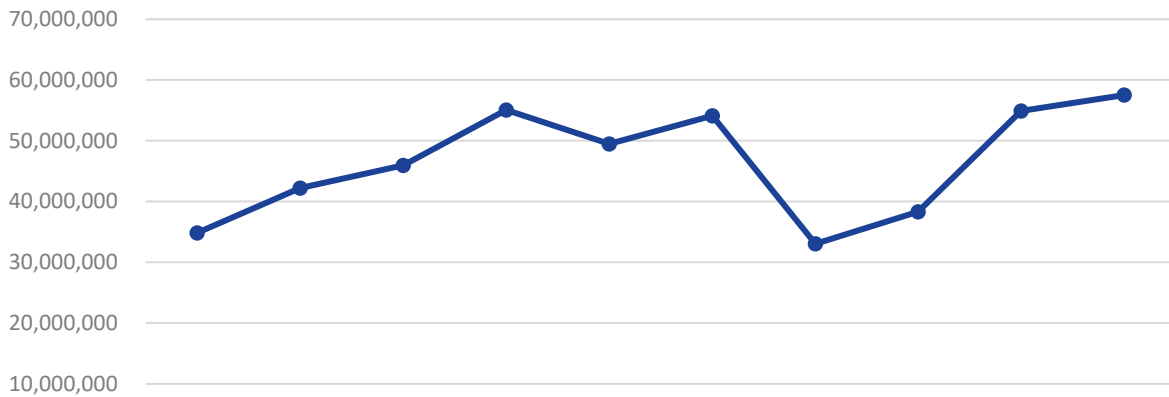
DISTRICT EXPENSE SUMMARY BY PROGRAM

Fund	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
NCPRD General Fund						
NCPRD Administration						
Administration	\$ 890,369	\$ 715,362	\$ 11,520,256	\$ 12,947,194	\$ -	\$ -
Marketing and Communication	320,318	402,841	554,705	642,401	-	-
Programs and Community Centers						
Recreation	360,774	636,256	920,063	1,155,475	-	-
Aquatic Park	1,263,811	1,443,810	1,790,462	2,018,192	-	-
Sports	929,826	1,150,184	1,390,138	1,507,439	-	-
Older Adult Services						
Social Services	717,650	448,058	682,094	629,203	-	-
Nutrition	630,599	666,976	594,980	758,889	-	-
Transportation	73,947	107,293	148,507	203,200	-	-
Parks, Trails, and Natural Areas						
Parks and Facility Maintenance	1,582,287	2,194,511	2,803,268	3,011,852	-	-
Natural Areas	484,180	431,510	609,627	573,619	-	-
Planning and Development						
Planning	387,652	279,535	814,015	959,948	-	-
Total	7,641,413	8,476,336	21,828,115	24,407,412	-	-
SDC Fund Zone 1						
Total	141,641	259,513	5,721,800	5,972,557	-	-
SDC Fund Zone 2						
Total	168,585	7,063	2,716,090	2,601,897	-	-
SDC Fund Zone 3						
Total	1,760	3,671	2,581,760	2,527,598	-	-
Debt						
Total	262,393	-	-	-	-	-
Capital Projects Fund						
Capital Improvement Projects	710,938	504,335	18,859,526	18,930,156	-	-
Capital Repair and Replacement	66,407	55,128	3,228,650	3,088,684	-	-
Total	777,345	559,463	22,088,176	22,018,840	-	-
Total Revenue	\$ 8,993,137	\$ 9,306,046	\$ 54,935,941	\$ 57,528,304	\$ -	\$ -

TOTAL BUDGET

The total Department budget for FY 23-24 is approximately \$57.5 million, which is a 5% increase over the FY 22-23 budget of \$54.9 million. The primary driver for this difference is an increase in personnel expenses due to minimum wage increases, position realignments, cost of living (COLA) increases, new Oregon Paid Family and Medical Leave, and increased benefit costs, including PERS.

NCPRD Budget Trend



FY 14-15	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
Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Proposed

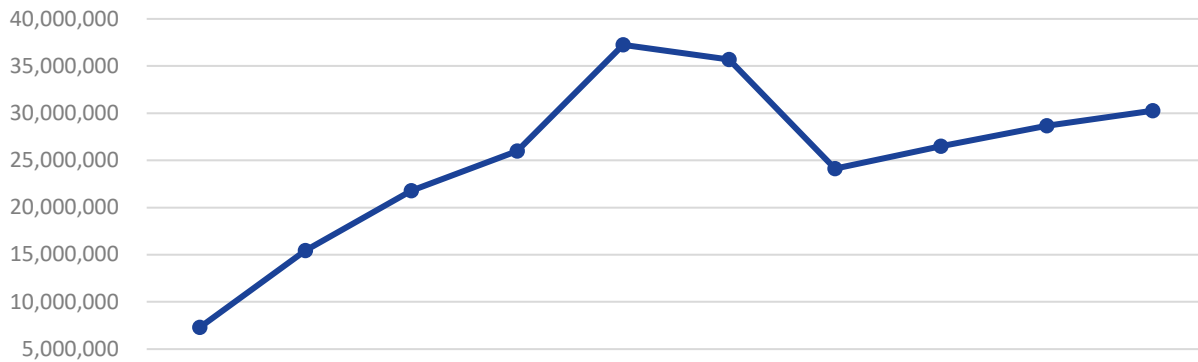
FUND BALANCES

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 beginning fund balance, must be equal to the requirements in that fund, including ending fund balance. Changes in fund balance are useful to understand if expenditures are sustainable without additional revenue.

NCPRD's fund balance has been on a steady increase since FY 14-15, with the exception of 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. Overall increases in fund balance result from revenues in excess of expenditures. The growth in ending fund balance projected for FY 22-23 includes funds from the American Rescue Plan Act (ARPA).

NCPRD is budgeting a large contribution from the NCPRD General Fund balance for planned capital projects in FY 23-24. As a result, it is projected that the NCPRD General Fund will see a downward trend by the end of the fiscal year.

Combined Beginning Fund Balance



FY 14-15	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
Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Proposed

The table below shows the aggregate totals for FY 19-20 through FY 21-22 actuals, projected FY 22-23, and the FY 23-24 proposed budget.

	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Projected FY 22-23	Proposed FY 22-23
Beginning Fund Balance	\$ 37,383,579	\$23,965,529	\$26,492,225	\$28,666,541	\$ 30,249,772
Ending Fund Balances	\$ 23,965,528	\$26,492,224	\$28,666,541	\$30,249,772	\$ 16,092,521
Increase/Decrease	\$(13,418,051)	\$ 2,526,695	\$ 2,174,316	\$ 1,583,231	\$(14,157,251)

REVENUE HIGHLIGHTS

Budgeted Revenues - \$13,721,266

NCPRD’s primary revenue sources are from property taxes, grants, donations, and System Development Charges (SDCs). Together, these sources of revenue account for 76% of the approximately \$13.7 million revenue budgeted for FY 23-24. Other revenue sources include chares for services and interest from investments.

Overall, budgeted revenues are expected to increase by 8% when compared to FY 22-23. Property taxes are anticipated to increase for the FY 23-24 budget year as collection rates have been near 100% in recent years and are estimated to be \$7 million in revenue. Interest, grants, and donations are budgeted at \$4 million for FY 23-24. Charges for services are expected to bring in \$2.6 million for FY 23-24. 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 a decrease of the collection of SDCs. For FY 23-24, NCPRD is anticipating less SDC collection, and has budgeted to receive revenue of approximately \$276,250 from SDC charges, in comparison with \$682,000 for the prior year. Additionally, lease revenue of approximately \$155,000 for the Clackamas Elementary School property is anticipated.

EXPENDITURE HIGHLIGHTS

Budgeted Requirements - \$27,878,518

NCPRD's budgeted expenditures, which are comprised of materials and services and capital outlay, are expected to increase by 10% from \$25.2 million to \$28.8 million. The increase in expenditures for FY 23-24 comes from increasing costs related to personnel, food, fuel, utilities, and allocated charges. Materials and services are budgeted to increase by 12% in FY 23-24. 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 increase 10% due to factors such as increased minimum wage, the addition of two approved and one proposed FTE positions, and higher costs related to benefits and salary expense. Materials and services also includes County allocated charges, which are increasing 41% to \$525,682 for FY 23-24. Capital Outlay costs will increase 11%, from \$14.5 million to \$16.1 million. Priorities for FY 23-24 include the Concord Property project, completing a new System Plan (to replace the District's Master Plan), and revamping the System Development Charges Methodology. 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, but amongst only 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 23-24 equate to \$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 presentation, 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.

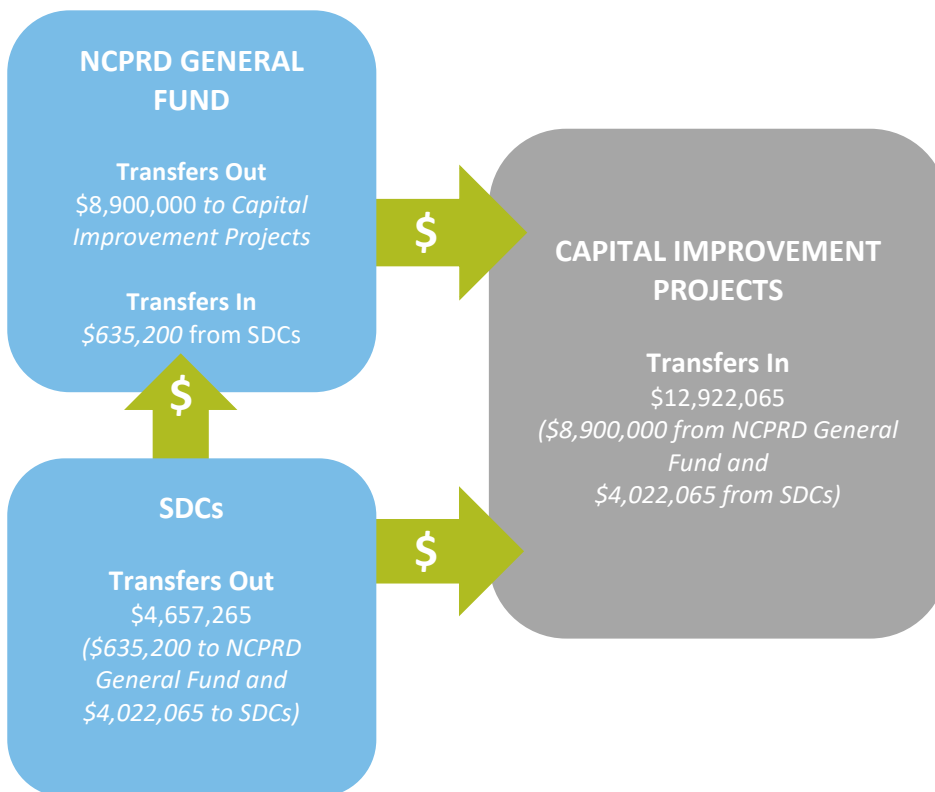
NCPRD General Fund funds are transferred to Capital Asset Fund for Capital Improvement Projects after expenditures have occurred. NCPRD General Funds cover project costs not covered by SDC's, grants, or other funding.

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 Projects	SDC Transfers Out to NCPRD General Fund	NCPRD General Fund Transfers Out to Capital Projects
System Plan	450,000	218,024	-
SDC Methodology	14,000	50,902	-
Milwaukie Bay Park	1,644,562	57,597	255,438
Jennings Lodge Elementary School Improvements	203,813	71,279	442,187
Justice Property	150,000	25,956	-
District Ball Fields	36,710	52,193	43,290
New Urban High School	-	-	75,000
Concord Property	1,500,000	117,656	1,949,604
Hull and Swanson Natural Area	22,980	41,593	52,020
Future Planning Projects	-	-	6,082,461
TOTAL	\$4,022,065	\$635,200	\$8,900,000

TRANSFER PROCESS FLOW



RESERVE FOR FUTURE EXPENDITURES

In FY 23-24, 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 \$13.2 million. Reserves in the NCPRD General Fund totals \$940,000, reserves housed in the SDC Funds total \$6.4 million, and the Capital Asset Fund totals \$5.8 million.

SPECIAL PAYMENTS

Special payments was a new appropriation category in the FY 14-15 budget. The 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 23-24.

CONTINGENCIES

Contingencies are funds set aside to provide for unforeseen circumstances that may arise during the year. The FY 23-24 budget includes contingencies of approximately \$2.9 million, approximately 25% of budgeted NCPRD General Fund expenditures. These funds may only be accessed through special action of the NCPRD Board of Directors. NCPRD typically holds contingency to 5% of operating expenditures but with the current economic trends and increasing costs, the District is choosing to increase this for FY 23-24.

REVENUE TRENDS

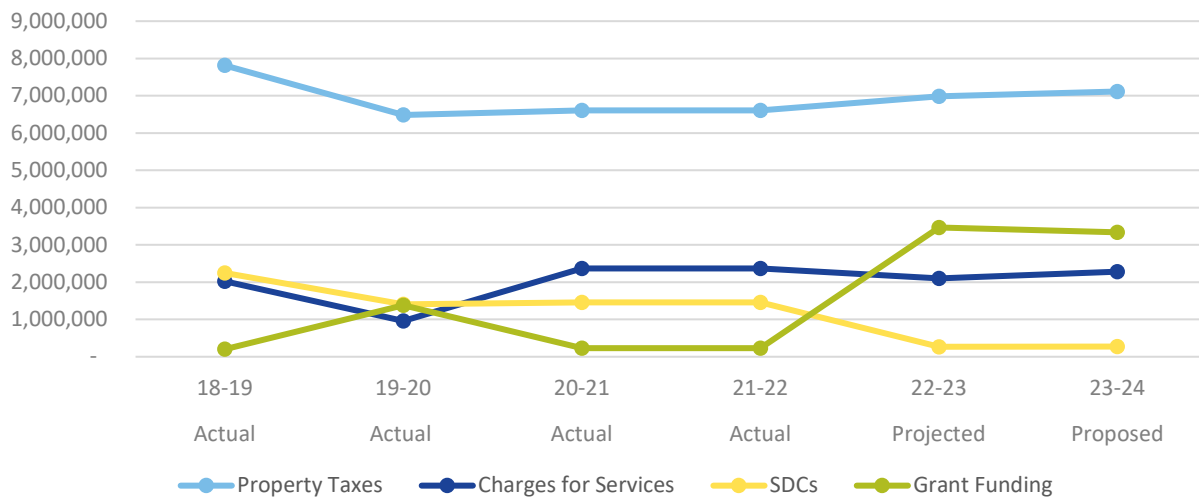
Over 52% of NCPRD's revenues are derived from property taxes. NCPRD's standard increase of 3% per year has continually kept funding available for ongoing expenses. The drop in tax revenue for FY 19-20 is due to the withdrawal of the City of Happy Valley from the District. Property tax revenue has steadily been increasing in the years after the withdrawal and is expected to bring in just over \$7 million for FY 23-24.

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 23-24 proposed revenue reflects an increase of charges for services with the addition of recreational programming at the Concord Property, as well as expanded programming 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 is scheduled to be completed in 2023. Because it will not be completed or adopted before the new fiscal year and new SDC charges and eligibility rates are not yet determined, the FY 23-24 budget assumes the existing policy with SDC zones. For FY 23-24 NCPRD is anticipating \$276,000 in revenue, which is a 60% decrease 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 grants from Metro and Oregon Parks and Recreation Department, completed the Boardman Wetland project. NCPRD is projecting American Rescue Plan Act (ARPA) funding of over \$3.2 million in FY 22-23. FY 23-24 is estimating over \$3.3 million in grant funding in support of the Concord Property project, Milwaukie Bay Park project and support for Older Adult Services. 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 have stayed relatively static since FY 19-20. The adopted budget for FY 19-20 included an increase of two FTE for Limited Term Project Managers working on the management of Milwaukie Bay Park and other projects.

The FY 22-23 budget proposed 38.79 FTE, three more FTE than the previous fiscal year; the 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 provide assistance with growing Recreation programming.

For FY 23-24 NCPRD has been approved to add two additional positions to the Programs and Community Center line of business. The Recreation Program is adding a Recreation Coordinator to assist in the growing programming at both the Milwaukie Community Center, 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 is adding a Shift Coordinator to help relieve duties of part-time staff and the single Shift Coordinator already in place. The Marketing and Communications program is proposing one additional FTE to be filled as a Graphic Designer. This addition has not been approved but costs have been added to the budget for consideration in FY 23-24. The labor costs for these positions are almost entirely offset by reduced spending on part-time temporary staff.

The allocation of FTEs by program for the last four fiscal years and the FY 23-24 proposed budget is detailed below:

Program	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Proposed FY 23-24
NCPRD General Fund					
Administration	0.00	0.00	0.00	0.00	0.00
Marketing and Communication	1.25	1.30	1.30	1.30	1.30
Recreation	2.29	2.29	4.29	4.35	5.22
Aquatic Park	5.88	5.98	5.76	6.83	7.78
Sports	4.16	4.16	4.14	4.09	4.14
Social Services	3.92	3.88	1.60	3.91	3.12
Nutrition	3.20	3.29	3.41	1.99	2.90
Transportation	0.34	0.34	0.67	0.42	0.33
Parks and Facility Maintenance	9.15	9.05	9.05	10.20	10.45
Natural Areas	2.30	2.25	2.30	2.35	2.30
Planning	2.90	2.85	3.27	3.35	3.25
Total NCPRD General Fund FTE	35.39	35.39	35.79	38.79	40.79*

**The Proposed FTE for FY 23-24 of 40.79 does not include the proposed Graphic Designer position to be added in the Marketing and Communications program. If approved, NCPRD's FTE will increase to 41.79 during FY 23-24.*

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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 the Clackamas County. Now the second largest parks district in Oregon by population, the District serves more than 105,000 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 is projected to generate approximately \$7 million in the coming fiscal year.

NCPRD contracts with the county for 40.79 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 offers 32 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 Concord Property.

A wide range of recreational opportunities are provided for residents of all ages and abilities. Programs and activities range from swimming and sports, to health and fitness, and educational and cultural offerings. The District serves all populations, including older adults and those with disabilities, offering vital social and health services. 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 and grand openings, and public open houses for engaging and informing residents on new capital projects.

Statistics

105,000
DISTRICT
RESIDENTS



DISTRICT STATISTICS



27 SQUARE-MILES
32 PARKS, TRAILS AND
NATURAL AREAS
9 MILES OF TRAILS

OPERATING STATISTICS



11,017 SPORTS AND RECREATION
PROGRAM PARTICIPANTS
6,024 NATIVE PLANTS PLANTED
74,431 NUTRITION PROGRAM
MEALS SERVED
1,523 VOLUNTEERS

DISTRICT MAP

NCPRD serves more than 105,000 residents in a large area encompassing the City of Milwaukie as well as the unincorporated areas of Jennings Lodge, Oak Grove and Sunnyside.



NCPRD DISTRICT MAP



LEGEND

- ★ NCPRD owned and/or managed facilities
- NCPRD owned and/or managed sites
- Non NCPRD owned and/or managed sites
- NCPRD boundary
- Existing multi-use trail
- Existing pedestrian trail

Department 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)
- 2017 Performance Clackamas implemented
- 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

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.

Under the Clackamas County Performance Clackamas structure, NCPRD is a Department organized into five lines of business: NCPRD Administration; Programs and Community Centers; Older Adult Services; Parks, Trails, and Natural Areas; and Planning and Development. Performance Clackamas organizes the NCPRD programs differently than the NCPRD Budget and distributes the FTE by program. FTEs are allocated by program based on program need 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. NCPRD is planning to fill 40.79 FTE positions for FY 23-24, as the following notes detail. This is an increase of 2 FTE as compared to FY 22-23.

NCPRD ADMINISTRATION | 1.30 FTE

Staff in this workgroup provide administrative and marketing resources for all aspects of the District. Administrative FTE is allocated among all departments of NCPRD. NCPRD Administration FTE reflects the Marketing and Communications program.

The NCPRD Administration line of business is composed 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 23-24, it has been proposed to add one FTE to be filled as a Graphic Designer. Should this position be approved, FTE total for NCPRD Administration will increase to 2.30 FTE.

PROGRAMS AND COMMUNITY CENTERS | 17.14 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.

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 residents of the District and visitors from across the country.

For FY 23-24, two additional FTEs have been approved. The Recreation program is adding a Recreation Coordinator and the position will have a bilingual requirement. The Aquatic Park program is adding a Shift Coordinator. The additional FTEs bring the total FTE count from Programs and Community Centers to 17.14 FTE.

OLDER ADULT SERVICES | 6.35 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 to remain independent, age in place, and participate in community life. NCPRD provides Meals on Wheels, transportation services, and a variety of enrichment classes, special events, and social activities at the District's Milwaukie Community Center.

PARKS, TRAILS AND NATURAL AREAS | 12.75 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 Park and Facility Maintenance and Trails and Natural Areas 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 | 3.25 FTE

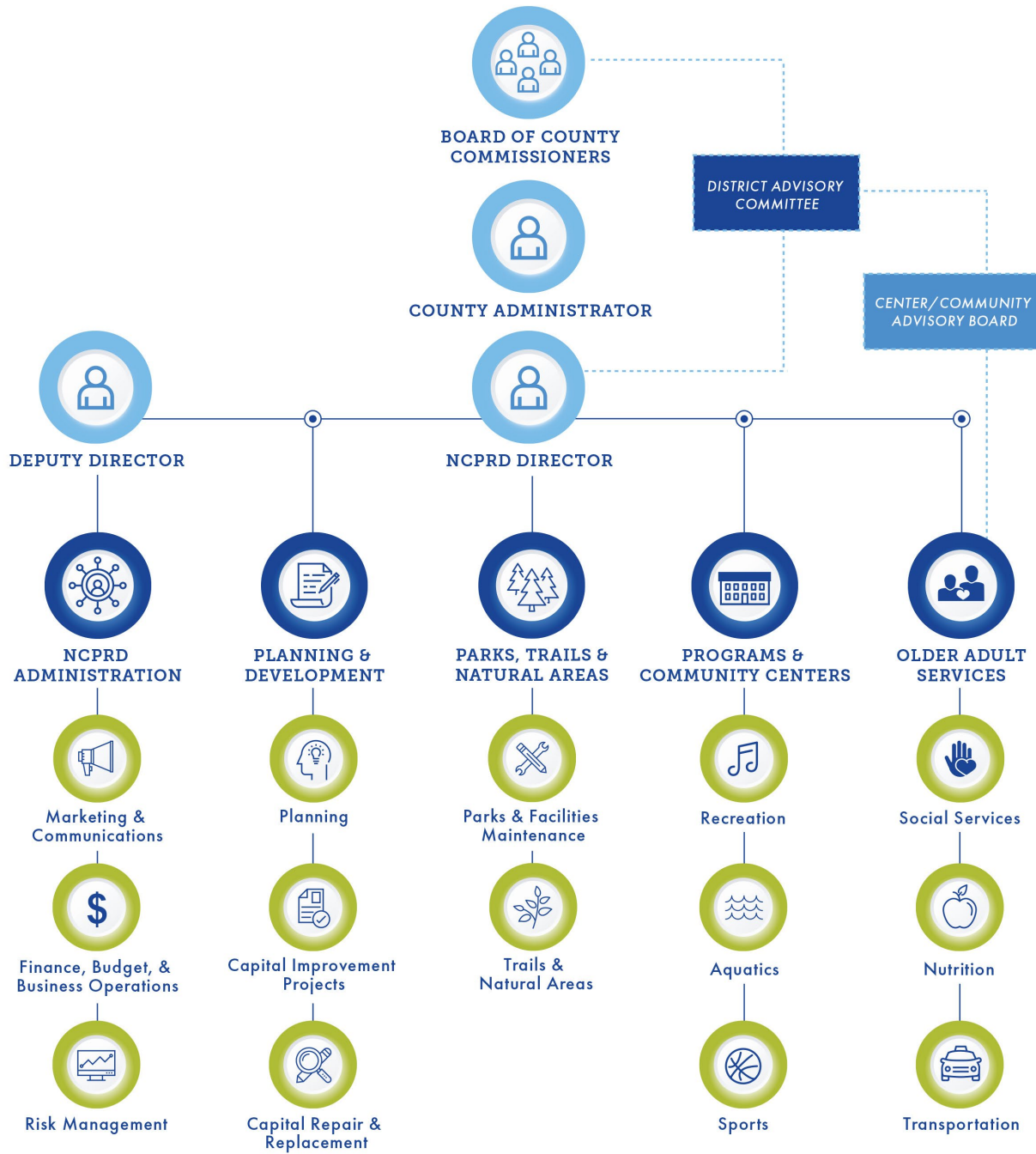
Staff in this workgroup plan and implement projects in the District to develop public parks, open spaces, and natural areas for all District residents and visitors to enjoy. The FTE for this program include staff in the Planning program.

The Planning and Development line of business coordinates and manages the acquisition of land, park planning, and the development of parks, trails, and recreational facilities, as well as 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 spent properly to comply with SDC ordinances and regulations, grant guidelines, and debt policies. The District strives to set aside funds annually for the repair or replacement of assets.

The organizational chart on the following page illustrates the allocation of staff among the divisional workgroups for FY 23-24.

Organizational Chart

FY 2023-2024



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"> Close to home and anchored in our community, we bring people together. Our diverse citizens appreciate our wide variety of accessible and affordable services. Our care and commitment shows through in the quality of our parks and recreation services.

	Imperatives	Objectives
FOCUS	Maximize (grow) community support	<ul style="list-style-type: none"> Marketing and outreach have resources to accomplish goals? Passing governance ballot measure Complete marketing and outreach strategy Increase communication channel engagement
	Develop and improve partnerships	<ul style="list-style-type: none"> Assess: Is partnership bringing positive outcomes? Partnerships are strategic and aligned with mission
	Build a strong business foundation	<ul style="list-style-type: none"> No figurative fires Integrity of data Complete the policies and procedures manual
	Provide exceptional parks and recreation experiences	<ul style="list-style-type: none"> Participant numbers (increase/decrease?) Community support feedback Surveys

Initiatives
<ul style="list-style-type: none"> Develop a marketing and outreach strategy Identify opportunities and resources to support marketing outreach efforts Measure and evaluate marketing success
<ul style="list-style-type: none"> Develop a partnership strategy Determine priority partnerships (existing to maintain and new to cultivate)
<ul style="list-style-type: none"> Develop clearly defined policies and procedures Analyze and maintain business data Update and implement operations plan
<ul style="list-style-type: none"> Evaluate existing programming and opportunities (inward-facing) Evaluate District resident’s needs and wants (outward facing) Integrate into Systems Plan

ACTION

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 23-24, NCPRD has budgeted \$450,000 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 goals, priorities, and actions; a Capital Improvement Plan (CIP) for medium-term capital project priorities; and a trail system plan to provide greater planning detail for a system-wide trail goals, priorities, and actions. The System Plan project will further identify funding and priorities for capital projects and system investments for the District over the next ten to fifteen years.

BUDGET FORECASTING

Future forecasting for the NCPRD General Fund is evaluated based on economic trends over a specific time period to ensure that the long-range planning remains relevant and realistic. While developing the annual budget, District staff reviews 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 3%, and with a 95% collection rate.

Federal, State, Local, and all Other Gifts and Donations – this 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 – this includes revenue that NCPRD receives from the various classes held like, Aquatic Park swim lessons, basketball camps, or youth dance classes at the Milwaukie Community Center. Assumptions are forecasted using a 3% increase or based on anticipated fee increases.

All Other Revenue Sources – this includes interest on investments, special use permits at District facilities and parks, and the various leases NCPRD holds around the District. Interest on investments are forecasted based on prior year averages and assumed ending fund balances. Special use permits can vary from year to year and 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 are 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 from a number of contributing factors. Varying from year to year, the Consumer Price Index (CPI) gives the best measurement for personnel increases. NCPRD also takes into account 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 service, costs for utilities at District parks and facilities, supplies needed for maintenance around

the District, to marketing and advertising materials used for programming. NCPRD forecasts increases using the annual CPI, usually increasing costs 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 23-24 budget is the first 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 of reserve for future expenditures and contingency is carried forward as the beginning fund balance. Additionally, NCPRD assumes to carry-forward a sum of unspent dollars as expenditures typically come in lower and revenues come in higher than budgeted.

	Proposed FY 23-24	Projected FY 24-25	Projected FY 25-26	Projected FY 26-27	Projected FY 27-28	Projected FY 28-29
Beginning Fund Balance	13,576,195	10,498,691	5,638,170	5,799,311	6,086,981	6,506,241
Total Revenues	10,831,216	11,264,465	11,715,043	12,183,645	12,670,991	13,177,830
Total Expenditures	11,658,720	11,974,986	12,303,902	12,645,975	13,001,731	13,371,717
Transfers for Capital Outlay	8,900,000	5,900,000	-	-	-	-
Ending Fund Balance*	3,848,691	3,888,170	5,049,311	5,336,981	5,756,241	6,312,355

* Ending Fund Balances include Contingencies and Reserves for Future Expenditures

In FY 23-24 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 23-24 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 to District residents that are appropriately priced through the cost recovery methodology, reach the greatest number of residents utilizing resources available, and align with the needs and desires of the District 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 maintain Performance Clackamas and the Cost Recovery Plan to inform management and enable better decision-making
- 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
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 and construction costs
	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

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).

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 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.

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

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 and District Advisory Committee (DAC) for review. Following the County Administrator's review, 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 public budget hearing is 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 amount without formal governing board authorization. The budget is adopted at 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 BCC, acting as 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 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 BCC, acting as the NCPRD Board of Directors.

STAKEHOLDER INPUT

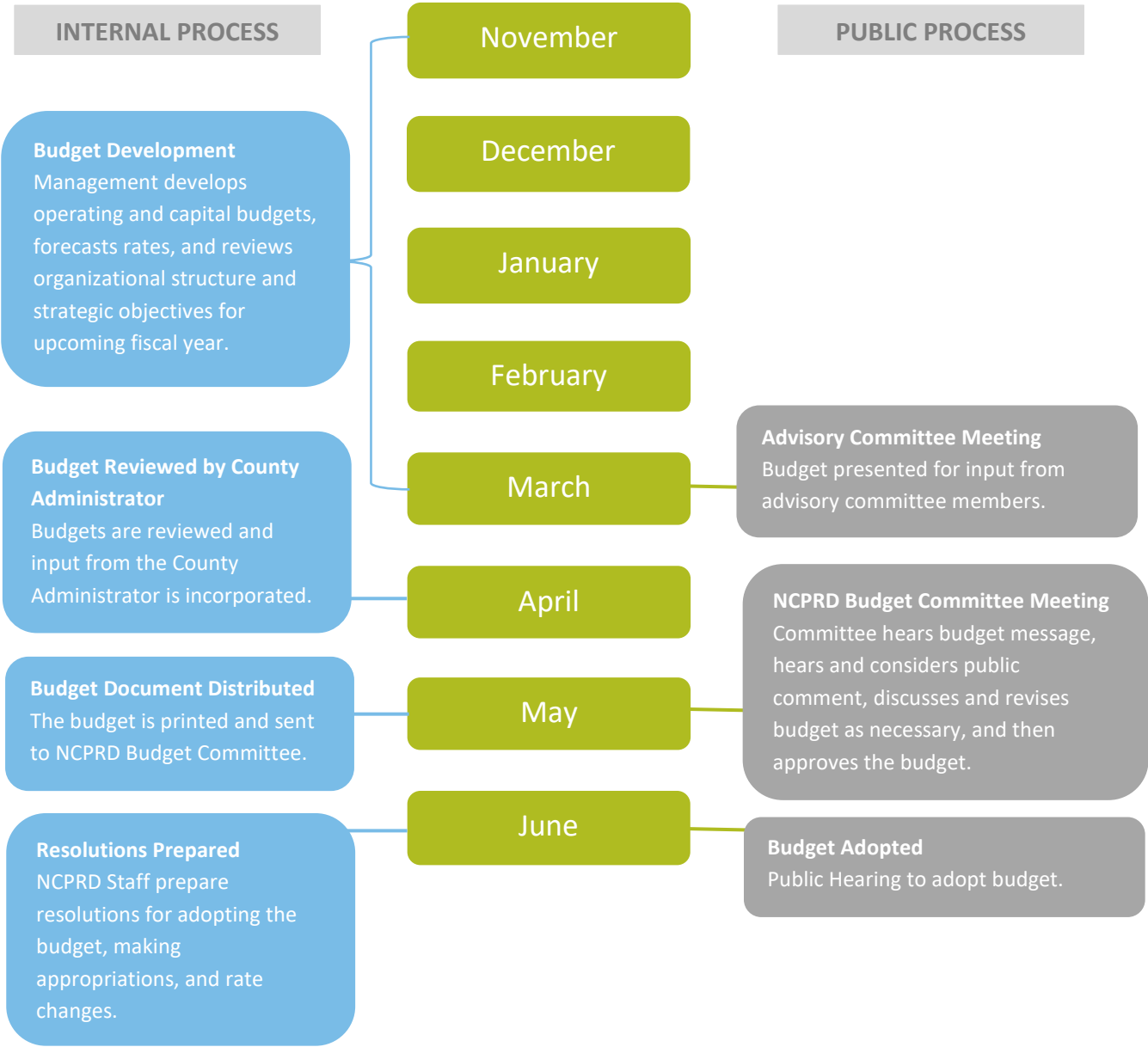
N CPRD District Advisory Committee

N CPRD 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 N CPRD District.

N CPRD Budget Committee

The N CPRD Budget Committee is composed of the BCC and five citizen members. The role of the N CPRD 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 23-24 budget. Dates are subject to change.

Date	Activity
October 7, 2022	Budget development begins
November 4, 2022	District Management review begins
December 16, 2022	Preliminary budget requests submitted to District Finance staff
December 19, 2022	Budget Requests reviewed by Department Leadership
March 20, 2023	Final Operating Budget submitted to County Finance
April 10, 2023	Budget presented to County Administrator
May 10, 2023	Proposed Budget presented to District Advisory Committee
May 15, 2023	Notice of budget hearing published in newspaper and posted to NCPRD webpage
May 22, 2023	Budget Committee Meeting - Staff presents the budget
June 7, 2023	Summary of budget as approved by the Budget Committee and Notice of Budget Hearing published
June 8, 2023	Resolutions prepared for adopting the budget, making appropriations, and rate changes
June 22, 2023	Budget Adoption at a Public Hearing
July 1, 2023	Begin Fiscal Year 23-24
July 15, 2023	Budget documents filed with County Assessor and County Clerk

BUDGET GUIDELINES

The Clackamas 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 policy 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 known about 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.



PERFORMANCE CLACKAMAS



NORTH CLACKAMAS
PARKS & RECREATION DISTRICT

North Clackamas Parks & Recreation (51)



Department Budget Summary by Fund

Line of Business		FY 23-24	FY 23-24	FY 23-24	FY 23-24
Program	Prog #	FTE	NCPRD Operating Fund 213	Non Program/ Non Operating	Total Budget
NCPRD Administration					
Administrative Services	510101	0.0	198,501	-	198,501
Marketing & Communication	510102	1.3	642,401		642,401
NCPRD Administration Total		1.3	840,902	-	840,902
Programs & Community Centers					
Recreation	510202	5.2	1,155,475		1,155,475
Aquatic Park	510203	7.8	2,018,192		2,018,192
Sports	510204	4.1	1,507,439		1,507,439
Programs & Community Centers Total		17.1	4,681,106	-	4,681,106
Older Adult Services					
Social Services	510302	3.1	629,203		629,203
Nutrition	510303	2.9	758,889		758,889
Transportation	510304	0.3	203,200		203,200
Older Adult Services Total		6.4	1,591,292	-	1,591,292
Parks, Trails, & Natural Areas					
Parks & Facility Maintenance	510402	10.5	3,011,852		3,011,852
Natural Areas	510403	2.3	573,619		573,619
Parks, Trails, & Natural Areas Total		12.8	3,585,471	-	3,585,471
Planning & Development					
Planning	510502	3.3	959,948		959,948
Planning & Development Total		3.3	959,948	-	959,948
Operating Budget Total		40.8	11,658,719		11,658,719
Non Program / Non Operating					
Capital Improvement Projects				14,523,000	14,523,000
Capital Repair & Replacement				1,682,948	1,682,948
System Development Charges				13,850	13,850
Transfers				13,557,265	13,557,265
Contingencies and Ending Fund Balances				2,908,692	2,908,692
Reserves				13,183,829	13,183,829
Non-Program / Non-Operating Total				45,869,584	45,869,584
TOTAL		40.8	\$ 11,658,719	\$ 45,869,584	\$ 57,528,303
FY 22-23 Budget		38.8	10,506,039	44,429,902	54,935,941
\$ Increase (Decrease)		2.0	1,152,680	1,439,682	2,592,362
% Increase (Decrease)		5.2%	11.0%	3.2%	4.7%



North Clackamas Parks & Recreation (51)

Department Mission

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

North Clackamas Parks & Recreation Total Budget Request \$57,528,303

North Clackamas Parks & Recreation (51)					Non-Program Items
Michael Bork - Director FTE 40.8 Total Operating Budget \$11,658,719					Total Non-Operating Budget
					\$45,869,584
N CPRD Administration Dominic Cortinas - Deputy Director Total Budget \$840,902	Programs & Community Centers Kandi Ho - Division Director Total Budget \$4,681,106	Older Adult Services Kandi Ho - Division Director Total Budget \$1,591,292	Parks, Trails, & Natural Areas Kevin Cayson - Division Director Total Budget \$3,585,471	Planning & Development Heather Koch - Division Director Total Budget \$959,948	Planning & Development Heather Koch - Division Director Total Budget \$45,869,584
Administrative Services Dominic Cortinas - Deputy Director FTE n/a Total Budget \$198,501	Recreation Kandi Ho - Division Director FTE 5.2 Total Budget \$1,155,475	Social Services Kandi Ho - Division Director FTE 3.1 Total Budget \$629,203	Parks & Facility Maintenance Kevin Cayson - Division Director FTE 10.5 Total Budget \$3,011,852	Planning Heather Koch - Division Director FTE 3.3 Total Budget \$959,948	Capital Improvement Projects Total Budget \$14,523,000
Marketing & Communication Dominic Cortinas - Deputy Director FTE 1.3 Total Budget \$642,401	Aquatic Park Kandi Ho - Division Director FTE 7.8 Total Budget \$2,018,192	Nutrition Kandi Ho - Division Director FTE 2.9 Total Budget \$758,889	Natural Areas Kevin Cayson - Division Director FTE 2.3 Total Budget \$573,619		Capital Repair & Replacement Total Budget \$1,682,948
	Sports Kandi Ho - Division Director FTE 4.1 Total Budget \$1,507,439	Transportation Kandi Ho - Division Director FTE 0.3 Total Budget \$203,200			System Development Charges Total Budget \$13,850
					Transfers Total Budget \$13,557,265
					Contingencies & Ending Fund Balances Total Budget \$2,908,692
					Reserves Total Budget \$13,183,829

North Clackamas Parks & Recreation District



N CPRD Administration

Purpose Statement

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

Performance Narrative

The key performance measures for the N CPRD Administration line of business focus on marketing and fiscal responsibility. All N CPRD social media pages, including the Aquatic Park, Milwaukie Community Center, and Sports pages increased during the first three quarters of FY 22-23. N CPRD Finance staff completed budget to actual reports within four weeks of the end of the quarter.

Key Performance Measures

		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Target	Actual as of 3/31/23	FY 23-24 Target
Result	% increase in N CPRD social media followers	3%	9%	5%	11%	7%
Result	% budget to actual reports published within 4 weeks after the end of the quarter	100%	100%	100%	100%	100%
Result	Percentage of budget documents prepared in accordance with Oregon Budget Law	N/A	N/A	N/A	N/A	N/A

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

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

Oregon Budget Law (ORS 294.338) states that a municipal corporation may not expend money or certify to the assessor an ad valorem tax rate or estimated amount of ad valorem taxes to be imposed in any year unless the municipal corporation has complied with ORS 294.305 to ORS 294.565. As a government agency, N CPRD is required to follow Oregon Budget Law and has prepared their budget documents in accordance with Oregon Budget Law since their inception. This measure was removed in FY 19-20.

Program includes:

Mandated Services

Shared Services

Grant Funding

Explanation: N CPRD is a **state-mandated service** with a dedicated tax base funding for specific District costs. In 1990, District voters approved a Parks & Recreation District for North Clackamas County with a permanent rate of \$0.5382 per \$1,000 of assessed value. All funds are accounted for specifically in N CPRD. N CPRD receives no County General Fund support. N CPRD is listed on the Association of Counties' list as a **shared state-county service**.



North Clackamas Parks & Recreation District

N CPRD Administration

Budget Summary

	Dept 50 (under BCS)		Dept 51			Chg from Prior Yr Budget	% Chg from Prior Yr Budget
	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 22-23 Projected Year End	FY 23-24 Proposed Budget		
Beginning Fund Balance	6,828,877	9,083,302	11,792,505	10,281,162	13,576,195	1,783,690	15.1%
Taxes	6,483,805	6,608,702	7,016,900	6,985,900	7,116,634	99,734	1.4%
Federal , State, Local, All Other Gifts and Donations	25,248	1,014	1,000	1,000	1,000	-	0%
Charges, Fees, License, Permits, Fines, Assessments	2,474	7,980	10,000	12,150	12,000	2,000	20.0%
All Other Revenue Resources	64,068	77,572	91,700	117,700	129,925	38,225	41.7%
Other Interfund Transfers	262,507	-	118,570	-	175,701	57,131	48.2%
Operating Revenue	6,838,102	6,695,268	7,238,170	7,116,750	7,435,260	197,090	2.7%
Total Revenue	13,666,979	15,778,570	19,030,675	17,397,912	21,011,455	1,980,780	10.4%
Materials and Services	935,875	1,073,725	757,885	731,250	843,903	86,018	11.3%
Operating Expenditures	935,875	1,073,725	757,885	731,250	843,903	86,018	11.3%
Transfers	274,811	44,478	8,948,406	61,130	8,900,000	(48,406)	-0.5%
Reserve for Future Expenditures	-	-	-	-	940,000	940,000	0%
Contingency	-	-	2,220,670	-	2,908,692	688,022	31.0%
Total Expense	1,210,686	1,118,203	11,926,961	792,380	13,592,595	1,665,634	14.0%
Unappropriated Ending Fund Balance	-	-	-	13,576,195	-	-	0%
Revenues Less Expenses	12,456,293	14,660,367	7,103,714	3,029,337	7,418,860		
General Fund Support (if applicable)	0	0	0	0	0	-	0%
Contracted Full Time Equiv Pos (FTE) Budgeted	1.30	1.30	1.30	1.30	1.30	-	0%
Contracted Full Time Equiv Pos (FTE) Filled at Yr End	1.30	1.30	1.30	1.30	1.30		
Contracted Full Time Equiv Pos (FTE) Vacant at Yr End	0.00	0.00	0.00	0.00	0.00		

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

Significant Issues and Changes

New in FY 23-24, as part of the N CPRD Administration line of business, the Marketing and Communications program is proposing the addition of 1 FTE to be filled as a Graphic Designer. Should the position be approved, total FTE for the N CPRD Administration line of business would increase to 2.30. The costs for this position are almost entirely offset by eliminating one part-time position and decreasing costs for an event planner. Additional increases to the N CPRD Administration line of business result from increased cost allocations. District cost allocations for FY 23-24 are increasing 41%.

North Clackamas Parks & Recreation District



Programs & Community Centers

Purpose Statement

The purpose of the Programs and Community Centers line of business is to provide aquatics, sports, programming, and enrichment services to NCPRD residents and visitors so they can pursue a healthy lifestyle and build community through play, socialization, learning, health, and fitness activities.

Performance Narrative

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

Key Performance Measures

		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Target	Actual as of 3/31/23	FY 23-24 Target
Result	% change in total program offerings provided	-39.2% reduction	370%	50%	22%	10%
Result	% of surveyed respondents will report that they are satisfied or better with the program offering in which they participated	96%	94%	85%	96%	90%

In the third quarter of FY 22-23, Recreation, Aquatic Park, and Sports programs increased program offerings by 12 when compared to the prior year.

The Programs and Community Center staff reviews the results of surveyed respondents gauging interest of current and future programming. This helps develop additional classes to meet the needs of the community, which is reflected in the percentage change of program offerings. As of the third quarter for FY 22-23, 96% of survey respondents reported that they were satisfied or better in the program offering in which they participated.

Program includes:

Mandated Services

Shared Services

Grant Funding

Explanation: NCPRD is a **state-mandated service** with a dedicated tax base funding for specific District costs. In 1990, District voters approved a Parks & Recreation District for North Clackamas County with a permanent rate of \$0.5382 per \$1,000 of assessed value. All funds are accounted for specifically in NCPRD. NCPRD receives no County General Fund support. NCPRD is listed on the Association of Counties' list as a **shared state-county service**.



North Clackamas Parks & Recreation District

Programs & Community Centers

Budget Summary

	Dept 50 (under BCS)		Dept 51		FY 23-24 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 22-23 Projected Year End			
Beginning Fund Balance	-	-	-	-	-	-	0%
Federal , State, Local, All Other Gifts and Donations	498,095	-	-	3,259,333	123,443	123,443	0%
Charges, Fees, License, Permits, Fines, Assessments	464,445	1,937,065	1,473,490	1,709,500	1,880,000	406,510	27.6%
All Other Revenue Resources	-	14,876	11,000	11,500	21,500	10,500	95.5%
Operating Revenue	962,540	1,951,941	1,484,490	4,980,333	2,024,943	540,453	36.4%
Total Revenue	962,540	1,951,941	1,484,490	4,980,333	2,024,943	540,453	36.4%
Materials and Services	2,554,411	3,230,247	4,100,663	3,853,139	4,681,106	580,443	14.2%
Operating Expenditure	2,554,411	3,230,247	4,100,663	3,853,139	4,681,106	580,443	14.2%
Total Expense	2,554,411	3,230,247	4,100,663	3,853,139	4,681,106	580,443	14.2%
Revenues Less Expenses	(1,591,871)	(1,278,306)	(2,616,173)	1,127,194	(2,656,163)		
General Fund Support (if applicable)	0		0	0	0	-	0%
Contracted Full Time Equiv Pos (FTE) Budgeted	12.43	14.19	15.30	17.30	17.10	1.80	-1.2%
Contracted Full Time Equiv Pos (FTE) Filled at Yr End	12.43	14.19	15.30	17.30	17.10		
Contracted Full Time Equiv Pos (FTE) Vacant at Yr End	0.00	0.00	0.00	0.00	0.00		

* 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.

Significant Issues and Changes

The Programs and Community Centers line of business has been approved to add 2 new FTEs to be filled as a Recreation Coordinator and Aquatic Park Shift Coordinator. Costs for these positions are almost completely offset by reductions in part-time temporary staffing. Additional increases to Programs and Community Centers line of business result from increased cost allocations. District cost allocations for FY 23-24 are increasing 41%.

North Clackamas Parks & Recreation District



Older Adult Services

Purpose Statement

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

Performance Narrative

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

Key Performance Measures

		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Target	Actual as of 3/31/23	FY 23-24 Target
Result	% volunteer applicants successfully placed	62%	92%	65%	41%	65%
Result	% of Meals on Wheels meals covered through contributions and fundraising	95%	105%	100%	66%	100%
Result	Percentage of Meals on Wheels clients served	N/A	N/A	N/A	N/A	N/A

Since the Milwaukie Community Center is a popular choice for volunteering and it's often difficult to place volunteers. During FY 22-23, through the third quarter, the Older Adult Services line of business received 120 volunteer applications and successfully placed 51.

The Nutrition Program has a goal of being self-sufficient and covering its total operating budget without utilizing general tax funding. Currently we receive federal reimbursements and rely on fundraising events including March for Meals, client donations, and gifts from the community at large in addition to support from the NCPRD General Fund. We take pride in providing a healthy meal to anyone within the District that requests Meals on Wheels. For the third quarter in FY 22-23, 18,006 meals were provided to 349 people.

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

Program includes:

Mandated Services

Shared Services

Grant Funding

Explanation: NCPRD is a **state-mandated service** with a dedicated tax base funding for specific District costs. In 1990, District voters approved a Parks & Recreation District for North Clackamas County with a permanent rate of \$0.5382 per \$1,000 of assessed value. All funds are accounted for specifically in NCPRD. NCPRD receives no County General Fund support. NCPRD is listed on the Association of Counties' list as a **shared state-county service**. Older Adult Services receives grant funding from the State of Oregon Medicaid program and from Clackamas County grants.



North Clackamas Parks & Recreation District

Older Adult Services

Budget Summary

	Dept 50 (under BCS)		Dept 51		Chg from Prior Yr Budget	% Chg from Prior Yr Budget	
	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 22-23 Projected Year End			FY 23-24 Proposed Budget
Beginning Fund Balance	435,363	-	-	-	-	0%	
Federal , State, Local, All Other Gifts and Donations	344,877	133,700	107,900	106,200	109,000	1.0%	
Charges, Fees, License, Permits, Fines, Assessments	347,893	400,262	346,500	371,000	380,200	9.7%	
All Other Revenue Resources	155,772	188,976	150,000	151,500	168,000	12.0%	
Other Interfund Transfers	233,800	-	-	-	-	0%	
Operating Revenue	1,082,342	722,938	604,400	628,700	657,200	8.7%	
Total Revenue	1,517,705	722,938	604,400	628,700	657,200	8.7%	
Materials and Services	1,418,396	1,222,325	1,578,581	1,388,765	1,591,292	0.8%	
Operating Expenditure	1,418,396	1,222,325	1,578,581	1,388,765	1,591,292	0.8%	
Transfers	3,800	-	-	-	-	0%	
Total Expense	1,422,196	1,222,325	1,578,581	1,388,765	1,591,292	0.8%	
Revenues Less Expenses	95,509	(499,387)	(974,181)	(760,065)	(934,092)		
General Fund Support (if applicable)	0		0	0	0	0%	
Contracted Full Time Equiv Pos (FTE) Budgeted	7.51	5.68	6.30	6.30	6.40	0.10	1.6%
Contracted Full Time Equiv Pos (FTE) Filled at Yr End	7.51	5.68	6.30	6.30	6.40		
Contracted Full Time Equiv Pos (FTE) Vacant at Yr End	0.00	0.00	0.00	0.00	0.00		

* 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.

Significant Issues and Changes

For FY 23-24, the budget for the Older Adult Services line of business is staying relatively static. It has experienced small increases for personnel, costs for food, fuel, and other materials and supplies. Personnel costs are increasing due to a number of factors with cost of living adjustments being the main factor. Additional increases to Older Adult Services line of business result from increased cost allocations. District cost allocations for FY 23-24 are increasing 41%.

North Clackamas Parks & Recreation District



Parks, Trails, & Natural Areas

Purpose Statement

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

Performance Narrative

During the first three quarters of FY 22-23, the Parks and Facility Maintenance program completed over half of the 15 Capital Repair and Replacement projects scheduled, including, replacing safety fiber surrounding play areas in 12 District parks. In addition, during the first three quarters of FY 22-23, the program completed 89% of the work orders within 7 days of receipt.

Key Performance Measures

		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Target	Actual as of 3/31/23	FY 23-24 Target
Result	% of Maintenance Work Orders completed within 7 days of receipt	96%	90.0%	90%	89%	90%
Result	% of existing capital repair/replace projects completed per the annual Capital Improvement Plan (CIP)	52%	75%	66%	66%	75%
Result	Percentage of Maintenance Work Orders completed within 90 days	N/A	N/A	N/A	N/A	N/A

The NCPRD capital repair and replacement program ensures that District assets are repaired and replaced in a systematic and cost-effective manner. The performance and continued use of these capital assets is essential to the health, safety, and quality of life for the citizens of the District and surrounding communities. The District inventories all assets and annually budgets dollars in a repair and replacement reserve to fund identified assets in need of repair and replacement. We have not budgeted for a transfer from the NCPRD General Fund for capital repair and replacement for the past three years. We have a more focused approach to capital repair and replacement spending, concentrating on projects that will maintain the safety, security, and longevity of District facilities. This approach to funding capital asset repair and replacement is not a sustainable model and will need to be addressed in the future.

A limited number of capital asset projects were scheduled to be repaired or replaced in FY 22-23, including replacement of the play equipment at Alma Myra Park, and replacement signage at our parks in response to House Bill 3115. As of FY 22-23 Q3, the order for the new playground equipment has been placed but expected to arrive in early FY 23-24. Updates to the park signage has been delayed because approved language is still pending legal review.

Program includes:

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

Explanation: NCPRD is a **state-mandated service** with a dedicated tax base funding for specific District costs. In 1990, District voters approved a Parks & Recreation District for North Clackamas County with a permanent rate of \$0.5382 per \$1,000 of assessed value. All funds are accounted for specifically in NCPRD. NCPRD receives no County General Fund support. NCPRD is listed on the Association of Counties' list as a **shared state-county service**. NCPRD Parks, Trails, and Natural Areas has budgeted \$90,000 for local **grant funding** for planting and maintenance at several natural areas within the District.

North Clackamas Parks & Recreation District



Parks, Trails, & Natural Areas

Budget Summary

	Dept 50 (under BCS)			Dept 51		Chg from Prior Yr Budget	% Chg from Prior Yr Budget
	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 22-23 Projected Year End	FY 23-24 Proposed Budget		
Beginning Fund Balance	-	-	-	-	-	-	0%
Federal , State, Local, All Other Gifts and Donations	260,848	97,399	129,250	99,750	94,750	(34,500)	-26.7%
Charges, Fees, License, Permits, Fines, Assessments	454	17,580	5,000	5,000	5,000	-	0%
Revenue from Bonds & Other Debts	-	2,250	-	-	-	-	0%
All Other Revenue Resources	127,718	142,459	143,850	143,850	154,564	10,714	7.4%
Other Interfund Transfers	3,357	7,821	84,480	39,357	58,607	(25,873)	-30.6%
Operating Revenue	392,377	267,509	362,580	287,957	312,921	(49,659)	-13.7%
Total Revenue	392,377	267,509	362,580	287,957	312,921	(49,659)	-13.7%
Materials and Services	2,040,889	2,625,718	3,412,895	3,343,229	3,585,471	172,576	5.1%
Operating Expenditure	2,040,889	2,625,718	3,412,895	3,343,229	3,585,471	172,576	5.1%
Special Payments	25,578	-	-	-	-	-	0%
Total Expense	2,066,467	2,625,718	3,412,895	3,343,229	3,585,471	172,576	5.1%
Revenues Less Expenses	(1,674,090)	(2,358,208)	(3,050,315)	(3,055,272)	(3,272,550)		
General Fund Support (if applicable)	0	0	0	0	0	-	0%
Contracted Full Time Equiv Pos (FTE) Budgeted	11.30	11.35	12.60	12.60	12.80	0.20	13%
Contracted Full Time Equiv Pos (FTE) Filled at Yr End	11.30	11.35	12.60	12.60	12.80		
Contracted Full Time Equiv Pos (FTE) Vacant at Yr End	0.00	0.00	0.00	0.00	0.00		

* 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.

Significant Issues and Changes

The Parks, Trails, and Natural Areas line of business has budgeted for large increases in personnel, utilities, and other materials and supplies. Personnel costs are increasing due to a number of factors with cost of living adjustments being the main factor. Additional increases to the Parks, Trails, and Natural Areas line of business result from increased cost allocations. District cost allocations for FY 23-24 are increasing 41%.

North Clackamas Parks & Recreation District



Planning & Development

Purpose Statement

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

Performance Narrative

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

Key Performance Measures

		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Target	Actual as of 3/31/23	FY 23-24 Target
Result	% of NCPRD <i>project phases</i> completed per the annual Capital Improvement Plan	27%	28%	70%	30%	100%
Result	Percentage of growth in District's developed parks, trails and natural areas in acres	N/A	N/A	N/A	N/A	N/A
Result	Percentage of planning projects completed	N/A	N/A	N/A	N/A	N/A

Capital projects have multiple phases, including planning, acquisition, design, and construction, and may take several years to complete. We continue to measure the completion percentage of each phase of the planned capital improvement projects.

In FY 23-24, nine capital improvement projects are planned, totaling over \$14.5 million dollars. These projects are funded by System Development Charges (SDCs), grants, and the NCPRD General Fund. Work continues on Milwaukie Bay Park, Concord Property project, Jennings Lodge Elementary School, SDC Methodology, System Plan, District Ball Fields, Justice Property, and New Urban High School. One new project, Hull and Swanson Natural Area has been added in FY 23-24.

Program includes:

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

Explanation: NCPRD is a **state-mandated service** with a dedicated tax base funding for specific District costs. In 1990, District voters approved a Parks & Recreation District for North Clackamas County with a permanent rate of \$0.5382 per \$1,000 of assessed value. All funds are accounted for specifically in NCPRD. NCPRD receives no County General Fund support. NCPRD is listed on the Association of Counties' list as a **shared state-county service**. In FY 23-24, Asset Development is budgeted to receive \$2,963,000 **grant funding** from local and state grants.



North Clackamas Parks & Recreation District

Planning & Development

Budget Summary

	Dept 50 (under BCS)			Dept 51		Chg from Prior Yr Budget	% Chg from Prior Yr Budget
	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 22-23 Projected Year End	FY 23-24 Proposed Budget		
Beginning Fund Balance	16,438,895	17,408,923	17,831,910	18,385,379	16,673,577	(1,158,333)	-6.5%
Federal , State, Local, All Other Gifts & Donations	316,972	-	1,950,000	-	3,008,000	1,058,000	54.3%
Charges, Fees, License, Permits, Fines, Assessments	1,486,284	1,464,829	682,310	267,500	276,250	(406,060)	-59.5%
All Other Revenue Resources	112,931	78,123	140,000	230,000	241,000	101,000	72.1%
Other Interfund Transfers	328,283	299,447	12,849,576	620,970	13,322,957	473,381	3.7%
Operating Revenue	2,244,470	1,842,399	15,621,886	1,118,470	16,848,207	1,226,321	7.9%
Total Revenue	18,683,365	19,251,322	33,453,796	19,503,849	33,521,784	67,988	0.2%
Materials and Services	437,114	312,093	931,015	784,764	1,061,798	130,783	14.0%
Capital Outlay	752,926	534,362	14,459,604	1,787,505	16,114,948	1,655,344	11.4%
Operating Expenditure	1,190,040	846,455	15,390,619	2,572,269	17,176,746	1,786,127	11.6%
Transfers	286,943	262,790	4,104,220	599,197	4,657,265	553,045	13.5%
Reserve for Future Expenses	-	-	14,422,002	-	12,243,829	-	0%
Total Expense	1,476,983	1,109,245	33,916,841	3,171,466	34,077,840	2,339,172	0.5%
Unappropriated Ending Fund Balance	-	-	-	16,673,577	-	-	0%
Revenues Less Expenses	17,206,382	18,142,077	(463,045)	(341,194)	(556,056)		
General Fund Support (if applicable)	0	0	0	0	0	-	0%
Contracted Full Time Equiv Pos (FTE) Budgeted	2.85	3.27	3.40	3.40	3.30	-0.10	0.9%
Contracted Full Time Equiv Pos (FTE) Filled at Yr End	1.85	1.00	3.40	3.40	3.30		
Contracted Full Time Equiv Pos (FTE) Vacant at Yr End	1.00	2.27	0.00	0.00	0.00		

* 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.

Significant Issues and Changes

The ongoing impact of inflationary costs impacting the District will be one of the most significant issues in FY 23-24. The unprecedented rise in materials and labor will impact all active projects on the capital projects list; mainly the Concord Property project as it moves into the construction phase. The Milwaukie Bay Park project is currently on hold. NCPRD is budgeting design and construction costs should the project move forward in FY 23-24.

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N CPRD GENERAL FUND



NORTH CLACKAMAS
PARKS & RECREATION DISTRICT

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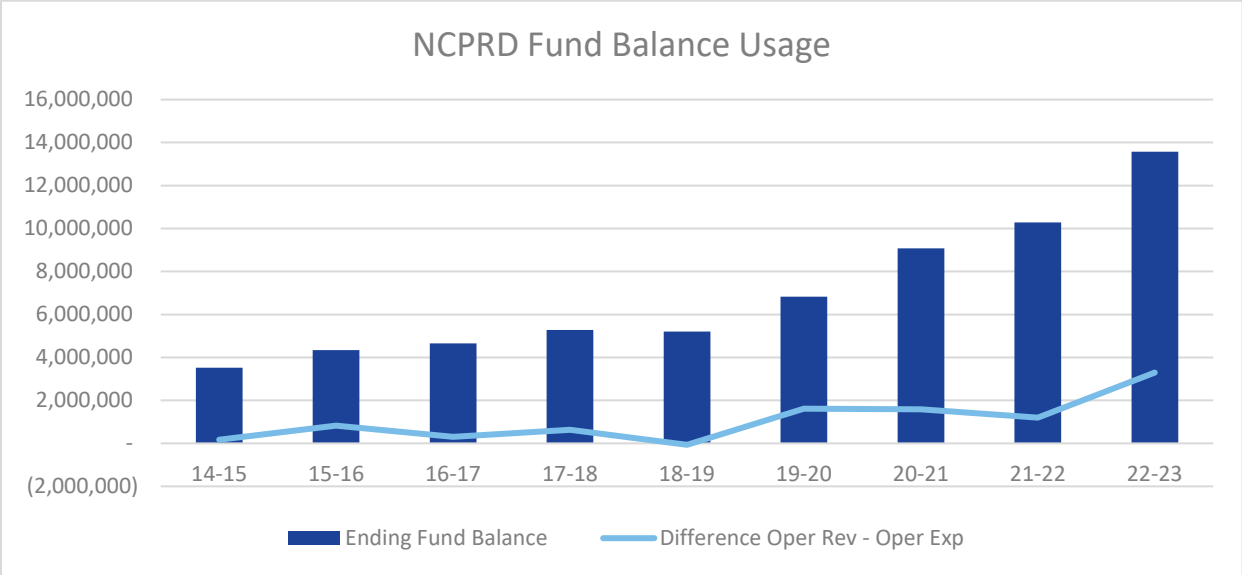
General Fund Overview

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 14-15, reflecting that the District has kept operational expenses within operational revenues each year.

Beginning Fund Balance is budgeted at \$13.6 million for FY 23-24. This is \$1.8 million more than the prior year and is primarily due to a decrease in expenditures and revenues coming in higher than anticipated. In FY 22-23 NCPRD is recognizing \$3.5 million in American Rescue Plan Act (ARPA) funding for lost revenue due to cancellations from COVID-19 pandemic. For FY 23-24 NCPRD has budgeted a large transfer of \$8.9 million of fund balance to be transferred to the Capital Asset Fund to cover major capital project expenditures.



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 million revenue for FY 23-24. Charges for services, grants, interest, and donations makes up the rest.

The NCPRD Administration line of business estimates approximately \$7.1 million in property taxes, delinquent taxes, and interest and penalties. Additionally, special use permits and interest should bring in \$112,000. NCPRD also receives lease revenue for small properties within the District and is budgeted to receive \$30,000 for FY 23-24. 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. NCPRD General Fund anticipates \$100,000 in interest income.

A majority of 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 classes such as adult art and fitness classes, and youth dance classes, as well as rentals from the Milwaukie Community Center and Concord Property. The Aquatic Park provides swim lessons, Big Surf recreational swim, lap swimming, and facility rentals. Sports brings in revenue from programs like Hooper's Basketball, Cheer Starz, and other leagues and camps. Total anticipated revenue for the Programs and Community Centers line of business is estimated at \$2 million.

NCPRD's Older Adult Services line of business, which is comprised of Social Services, Nutrition and Transportation programs, receives revenue from Clackamas County pass-through dollars from 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 \$657,000 in revenue is anticipated for FY 23-24 for the Older Adult Services line of business.

The Parks, Trails, and Natural Areas line of business houses the Parks and Facility Maintenance program as well as the Trails and Natural Areas program. The Parks and Facility Maintenance program is budgeted to receive \$154,564 from Cascade Heights Charter School who holds a lease at the Clackamas Elementary School building and \$600 from Sunrise Water Authority. This program is also anticipating \$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 for services they complete on specific natural areas. If all work is completed Natural Areas is expected to receive \$90,000 in revenue.

NCPRD Administration, Parks, Trails and Natural Areas, and Planning and Development lines of business budget transfers in from SDC Funds totaling \$635,000 for FY 23-24. 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 \$7.9 million in FY 23-24, a 9.6% increase from the prior fiscal year. The large increase in expenses derives from the addition of two new positions in the Programs and Community Centers line of business and one proposed position to be added in the Marketing and Communication program. There are also fringe benefit cost increases, which will continue to increase with the looming PERS debt. Additionally, the County went through an Equal Pay Analysis that adjusted hourly wages for some staff and the cost of living adjustment (COLA) is 4.5%, with the possibility to be higher. And, new in FY 23-24, is the addition of Oregon Paid Family and Medical Leave that is budgeted at 1% of staff salary. NCPRD also budgets for considerable part-time temporary staff within the Aquatics, Sports, and Recreation programs that will be impacted by increases in minimum wage.

The Materials and Services category encompasses a wide variety of items totaling \$3.8 million for FY 23-24. 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 10% and staff plan 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 cost of fuel for their busses. Other materials and supplies will continue to remain relatively static, with limited increases for new programs anticipated in FY 23-24. 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 \$14,000 in investment fees.

Allocated Costs are incurred as part of being a component unit of Clackamas County; costs include services for payroll, legal services, technology services, records retention, and County administrative services. Allocated Costs for FY 23-24 total \$525,682, a 41% increase. County 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 off budgeted FTEs or prior year fund budget.

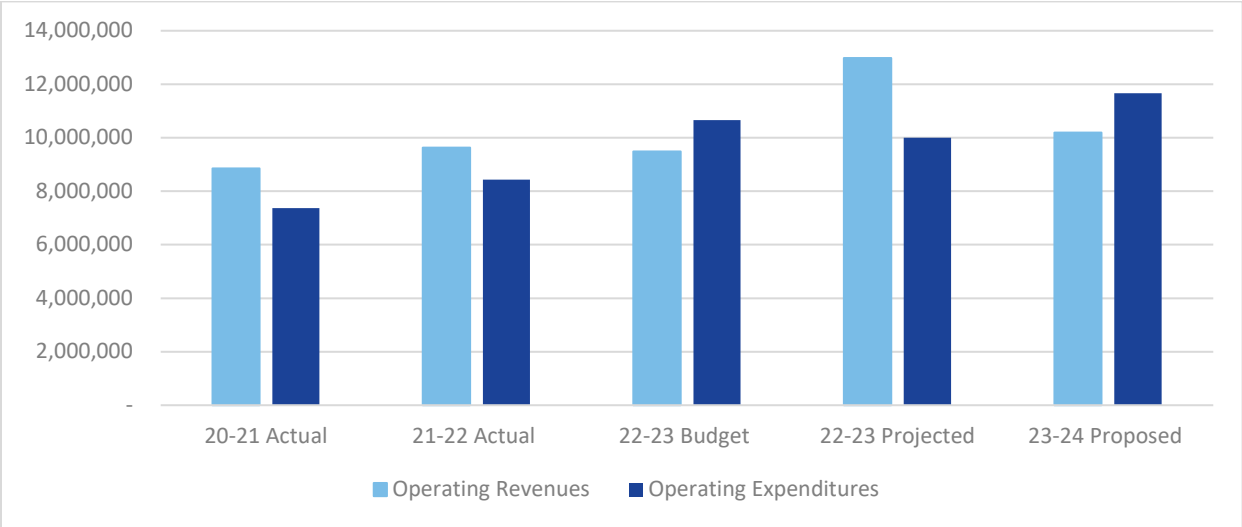
Transfers out of the NCPRD General Fund are to the Capital Asset Fund to cover costs anticipated on Capital Projects that are not funded by other means. Transfers out from the NCPRD General Fund for FY 23-24 total \$8.9 million. Funds are only transferred to cover actual expenditures incurred.

Contingency is money set aside for unforeseen expenses in the current year. As the need arises, the Board of County Commissioners (BCC), acting as the NCPRD Board, can transfer from contingency to cover unexpected costs with a Supplemental Budget. NCPRD has a policy to reserve 15% of the total operating budget in contingency; 10% of this is operating and the other 5% is emergency. Contingency for FY 23-24 amounts to \$2.9 million, an increase of \$688,000 from the previous year. It amounts to 25% of the operating budget. The increase is attributed to the unexpected personnel and materials and services cost increases than can fluctuate depending on current economic trends.

SIGNIFIGANT ISSUES AND CHANGES

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 out pace revenue sources. In FY 23-24, NCPRD is dedicating 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

RESOURCES	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Projected	FY 23-24 Proposed
Beginning Fund Balance	7,264,240	9,083,302	11,792,505	10,281,162	13,576,195
Revenues					
Taxes	6,483,805	6,608,702	7,016,900	6,985,900	7,116,634
Federal, State, local, All Other Gifts and Donations	1,132,989	232,113	238,150	3,466,283	328,193
Charges, Fees, Licenses, Permits, Fines, Assessments	888,632	2,362,887	1,834,990	2,097,650	2,277,200
Revenue from Bonds and Other Debts	-	2,250	-	-	-
All Other Revenue Resources	347,559	423,883	396,550	424,550	473,989
Other Interfund Transfers	607,488	44,054	549,020	385,327	635,200
Sub-total - Revenues	9,460,473	9,673,889	10,035,610	13,359,710	10,831,216
TOTAL RESOURCES	16,724,713	18,757,191	21,828,115	23,640,872	24,407,411

REQUIREMENTS	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Projected	FY 23-24 Proposed
Operating Expenditures					
Materials and Services*	7,337,222	8,431,550	10,659,039	10,003,547	11,658,719
Special Payments	25,578	-	-	-	-
Transfers	278,611	44,478	8,948,406	61,130	8,900,000
Reserve for Future Expenditures	-	-	-	-	940,000
Contingency	-	-	2,220,670	-	2,908,692
Ending Fund Balance	7,641,411	8,476,028	-	13,576,195	-
TOTAL REQUIREMENTS	9,083,302	10,281,163	21,828,115	10,064,677	24,407,411

**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.*



NCPRD ADMINISTRATION



Administration

The 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.

SIGNIFIGANT CHANGES TO FY 23-24 BUDGET

NCPRD Administration budget remains relatively static in FY 23-24.

Increase to Allocated Costs – County allocated costs increased 41% for the District

GOALS FOR FY 23-24

Continue to move NCPRD operations forward in a strategic and inclusive direction

Complete departmental realignment

Manage expenses and revenues to maximize the District member’s benefits

Complete short-term strategic plan (3-5 years)

HIGHLIGHTS OF FY 22-23

- Hired a new NCPRD Deputy Director, Dominic Cortinas
- Received the Government Finance Officers Association Distinguished Budget Presentation Award for the FY 22-23 Adopted Budget document

NCPRD ADMINISTRATION LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Proposed FY 23-24	Approved FY 23-24	Adopted FY 23-24
Cost Center 213-51-5101-510101-							
30110	Restricted Beginning Fund Balance	\$ 6,828,877	\$ 9,083,302	\$ 11,792,505	\$ 13,576,195	\$ -	\$ -
31110	Current Year RE Taxes & Penalties	6,354,684	6,509,188	6,865,900	6,986,635	-	-
31120	Delinquent Taxes	109,133	82,955	131,000	110,000	-	-
31130	Interest & Penalties-Property Tax	19,988	16,558	20,000	20,000	-	-
33140	Federal Operating Grants	3,222	-	-	-	-	-
33290	Payments In Lieu Of Taxes	1,082	1,014	1,000	1,000	-	-
34430	Miscellaneous Fees	2,174	-	-	-	-	-
34440	Park and Recreation Fees	300	7,980	10,000	12,000	-	-
36110	Interest Income	60,133	63,744	74,000	100,000	-	-
38150	Rent & Lease Income	3,936	13,828	17,700	29,925	-	-
39110	Transfers In From Other Funds	262,507	-	118,570	175,701	-	-
Total Resources		\$ 13,646,036	\$ 15,778,569	\$ 19,030,675	\$ 21,011,456	\$ -	\$ -

NCPRD ADMINISTRATION LINE ITEM DETAIL

Requirements

Object Code	Item	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Proposed FY 23-24	Approved FY 23-24	Adopted FY 23-24
Cost Center 213-51-5101-510101-							
42080	Dues & Memberships	\$ -	\$ 14,610	\$ -	\$ 16,245	\$ -	\$ -
42100	Investment Fee	-	-	14,000	14,000	-	-
42220	Office Supplies	1,299	880	1,000	1,000	-	-
42240	Postage/Shipping	368	339	1,000	1,000	-	-
42250	Printing & Copies	1,748	720	2,000	2,000	-	-
42270	Publications & Subscriptions	13,873	1,254	16,260	5,100	-	-
42310	Telephone & Internet	6,371	26,400	9,660	6,700	-	-
42320	Training & Development	1,908	1,397	12,780	5,090	-	-
42330	Transportation - Mileage	431	-	2,420	1,490	-	-
42340	Transportation - Other	-	-	-	2,165	-	-
42350	Travel - Lodging Airfare Other	-	-	-	1,980	-	-
42360	Travel - Per Diem	-	-	3,150	1,885	-	-
42440	Uniforms/Clothing Expense	-	830	-	1,500	-	-
43100	Professional Services	-	768	-	800	-	-
43130	Audit & Financial Services	27,910	28,660	29,500	29,525	-	-
43140	Consulting Services	1,039	791	15,000	10,000	-	-
43240	Legal Services	9,115	13,411	15,000	25,000	-	-
43280	Other Contracted Services	412,302	412,302	-	-	-	-
44120	Computer < \$5K	702	7,826	8,500	1,000	-	-
44170	Hospitality/Event Supplies	6,954	-	-	-	-	-
44200	Miscellaneous Supplies	-	1,654	-	-	-	-
44240	Program Materials & Supplies	3,060	18,088	25,000	10,000	-	-
45120	Building Maintenance	-	3,623	-	-	-	-
45160	Equipment Maintenance	129	-	-	-	-	-
45260	Vehicle Repair & Maintenance	-	6,371	10,000	5,000	-	-
46110	Leases - Copier	-	-	-	3,240	-	-
46150	Leases - Office	54,166	55,791	-	-	-	-
47100	Allocated Costs - County General Fund	9,425	10,125	9,160	2,194	-	-
47120	Allocated Costs - Facilities	39,528	41,446	-	-	-	-
47130	Allocated Costs - Utilities	5,538	6,420	-	-	-	-
47140	Allocated Costs - Technology Services	15,843	14,717	19,890	31,166	-	-
47150	Allocated Costs - PGA	2,069	1,294	2,070	1,596	-	-
47160	Allocated Costs - Records Management	132	126	140	135	-	-
47170	Allocated Costs - Human Resources	-	-	-	1,354	-	-
47180	Allocated Costs - County Admin	1,648	1,041	1,650	1,232	-	-
47190	Allocated Costs - County Counsel	-	-	-	16,105	-	-
47750	Transfers To Other Funds	274,811	44,478	8,948,406	8,900,000	-	-
49997	Contingency	-	-	2,373,670	2,908,692	-	-
49999	Reserve - Designated	-	-	-	940,000	-	-
Total Requirements		890,369	715,362	11,520,256	12,947,194	-	-
Total Resources		13,646,036	15,778,569	19,030,675	21,011,456	-	-

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

	FY 23-24 Request
Dues and Memberships (42080)	
Intertwine Alliance membership dues	10,000
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 (3)	360
Government Finance Officers Association membership dues (3)	480
North Clackamas County Chamber of Commerce membership dues	605
Costco (1)	70
Engaging Local Government Leaders (1)	40
FlashAlert	220
Survey Monkey	330
Total Budget Request for Activity	16,245
Travel, Training & Development - (42320, 42330, 42340, 42350 & 42360)	
Oregon Recreation and Park Association conference (3 attendee)	2,355
National Recreation and Park Association conference (1 attendee)	2,305
Oregon Government Finance Officers Association conference - (1 Fall & 1 Spring)	2,210
Government Finance Officers Association conference (1 attendee)	2,260
Special Districts Association of Oregon conference (1 attendees)	1,480
Other Trainings - Virtual (5 attendees)	1,000
Various computer and skills training	500
Mileage	500
Total Budget Request for Activity	12,610
Transfers to Other Funds (47750)	
Capital projects for which SDCs or other revenue is not available	8,900,000
Total Budget Request for Activity	8,900,000



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 22-23 Projected	FY 23-24 Projected	% Change
# social media followers	15,700	18,550	18.2%
# of e-newsletter subscribers	8,700	9,218	6.0%
# of mailers distributed	6	8	33.3%

SIGNIFICANT CHANGES TO FY 23-24 BUDGET

Increase to Materials and Services – allows for the return of the Discovery Guide, and an addition of “new mover” mailers

Increase to Personnel Services – while still in review, costs for 1 new FTE to be filled as a Graphic Designer have been included

Increase to Allocated Costs – County allocated costs increased 41% for the District

GOALS FOR FY 23-24

Refresh NCPRD's website to make it responsive to modern devices and to create a more streamlined, easier user experience

Increase awareness around NCPRD's brand and diverse range of services by launching a Districtwide umbrella outreach campaign, leveraging a strategic mix of communication channels

Highlights of FY 22-23

- Produced an online FY 21-22 Year in Review to highlight the work of the District
- Developed a new gatefold Discovery Guide to effectively promote District programs and activities, which is distributed as a newspaper insert, mailer, and brochure
- Website traffic increased 16% compared to previous year, which is correlated with awareness and engagement efforts

MARKETING & COMMUNICATION LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Proposed FY 23-24	Approved FY 23-24	Adopted FY 23-24
Cost Center 213-51-5101-510101-							
33140	Federal Operating Grants	\$ 20,944	\$ -	\$ -	\$ -	\$ -	\$ -
Total Resources		\$ 20,944	\$ -	\$ -	\$ -	\$ -	\$ -

Requirements

Object Code	Item	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Proposed FY 23-24	Approved FY 23-24	Adopted FY 23-24
Cost Center 213-51-5101-510101-							
42010	Advertising/Marketing	\$ 34,307	\$ 67,803	\$ 80,140	\$ 79,890	\$ -	\$ -
42150	Insurance - Liability	1,106	1,107	2,670	2,830	-	-
42220	Office Supplies	93	154	300	300	-	-
42240	Postage/Shipping	5,400	3,765	8,000	7,000	-	-
42250	Printing & Copies	11,020	22,029	35,000	42,700	-	-
42270	Publications & Subscriptions	1,272	192	750	510	-	-
42310	Telephone & Internet	1,224	1,564	1,000	1,400	-	-
42320	Training & Development	-	120	1,820	1,120	-	-
42330	Transportation - Mileage	-	-	450	450	-	-
42340	Transportation - Other	-	-	-	130	-	-
42360	Travel - Per Diem	-	-	430	370	-	-
43100	Professional Services	15,400	30,516	105,000	93,000	-	-
43160	Contract Employees	230,445	249,984	295,095	377,691	-	-
43280	Other Contracted Services	-	216	-	-	-	-
43290	Preemployment Services	-	16	-	-	-	-
44120	Computer < \$5K	720	2,000	5,000	2,000	-	-
44170	Hospitality/Event Supplies	-	1,704	1,500	1,800	-	-
44200	Miscellaneous Supplies	193	675	-	-	-	-
47100	Allocated Costs - County General Fund	6,212	5,060	6,980	6,141	-	-
47140	Allocated Costs - Information Services	6,790	6,310	3,980	19,478	-	-
47150	Allocated Costs - PGA	2,066	1,300	2,060	1,595	-	-
47160	Allocated Costs - Records Management	96	100	100	376	-	-
47170	Allocated Costs - Human Resources	2,324	7,196	2,780	2,389	-	-
47180	Allocated Costs - County Admin	1,650	1,030	1,650	1,231	-	-
Total Requirements		\$ 320,318	\$ 402,841	\$ 554,705	\$ 642,401	\$ -	\$ -
Total Resources		\$ 20,944	\$ -	\$ -	\$ -	\$ -	\$ -

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

	FY 23-24 Request
Advertising & Marketing (42010)	
Digital Ads	25,000
Out-of-Home Ads	4,740
Print Ads	22,010
TV Ads	5,000
Address lists	1,000
Campaign Monitor	1,070
Event Materials	12,000
Lnk.Bio	70
Photo and video assets	2,000
Promotional giveaways	6,000
Various promotional projects	1,000
Total Budget Request for Activity	79,890
Printing and Copies (42250)	
Annual Report	1,700
Discovery Guide	25,000
Mailers	7,000
Marketing collateral	5,000
Signage	4,000
Total Budget Request for Activity	42,700
Publications and Subscriptions (42270)	
Canva	160
Shutterstock	350
Total Budget Request for Activity	510
Travel, Training & Development - (42320, 42330, 42340, 42350 & 42360)	
Oregon Recreation and Park Association conference - (2 attendees)	1,570
Digital Summit Virtual Conference - One Attending	250
Mileage	250
Total Budget Request for Activity	2,070
Professional Services (43100)	
Website maintenance services - Drum Creative	4,000
Website development services	40,000
Creative services (Design, Copy, Video, etc.)	30,000
Interpretive Signs	8,000
Photography services	6,000
Translation Services	5,000
Total Budget Request for Activity	93,000

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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 22-23 Projected	FY 23-24 Projected	% Change
# programs offered	178	185	3.9%
# special events	14	17	21.4%
# of workshops	16	15	-6.3%

SIGNIFIGANT CHANGES TO FY 23-24 BUDGET

Increase to Personnel Services – added 1 FTE for Recreation Coordinator with a bilingual requirement

Increase to Materials and Services – for new programming and 2 computer replacements

Increase to Allocated Costs – County allocated costs increased 41% for the District

GOALS FOR FY 23-24

Expand cultural events

Expand youth program offerings

Continue to strengthen the District’s partnership with Clackamas Community College by expanding adult programming

HIGHLIGHTS OF FY 22-23

- Over 800 participants in the inaugural Fiesta en al Parque event
- Programmed 5 adult classes at the Concord School Property
- Expanded in-person programming, along with hybrid classes

RECREATION LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Proposed FY 23-24	Approved FY 23-24	Adopted FY 23-24
Cost Center 213-51-5102-510202-							
33140	Federal Operating Grants	\$ 64,679	\$ -	-	\$ -	\$ -	\$ -
33160	Local Operating Grants	-	-	-	10,000	-	-
34110	Admissions Fees	51,086	115,242	95,000	110,000	-	-
34440	Park and Recreation Fees	138	55,923	63,000	65,000	-	-
34510	Registration Fees - Recreation	31,651	16,373	31,750	25,000	-	-
38110	Contributions & Donations	-	4,250	3,000	13,000	-	-
Total Resources		\$ 147,554	\$ 191,788	\$ 192,750	\$ 223,000	\$ -	\$ -

Requirements

Object Code	Item	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Proposed FY 23-24	Approved FY 23-24	Adopted FY 23-24
Cost Center 213-51-5102-510202-							
42030	Banking & Merchant Fees	\$ 3,384	\$ 3,092	\$ 3,200	\$ 3,250	\$ -	\$ -
42150	Insurance - Liability	3,502	3,500	6,560	7,030	-	-
42220	Office Supplies	15	450	1,400	1,500	-	-
42240	Postage/Shipping	12	5	50	50	-	-
42250	Printing & Copies	-	220	700	700	-	-
42270	Publications & Subscriptions	-	72	-	-	-	-
42310	Telephone & Internet	2,765	3,177	6,600	4,500	-	-
42320	Training & Development	127	206	2,100	3,205	-	-
42330	Transportation - Mileage	-	-	500	600	-	-
42340	Transportation - Other	-	-	-	945	-	-
42350	Travel - Lodging Airfare Other	-	-	-	1,200	-	-
42360	Travel - Per Diem	-	-	3,040	915	-	-
42440	Uniforms/Clothing Expense	-	5,661	1,200	1,500	-	-
43160	Contract Employees	260,822	499,116	733,193	930,632	-	-
43280	Other Contracted Services						
	Recreation Programs	23,898	47,845	74,600	75,000	-	-
	Recreation Offsite Programs	21,800	21,106	23,540	23,540	-	-
43290	Preemployment Services	-	128	-	120	-	-
44120	Computer < \$5K	2,747	2,330	3,500	6,000	-	-
44140	Equipment & Furnishings < \$5K	-	-	-	20,500	-	-
44150	Fuel	-	-	800	800	-	-
44170	Hospitality/Event Supplies	4,948	12,183	19,800	26,600	-	-
44240	Program Materials & Supplies	2,435	5,132	3,000	6,000	-	-
45260	Vehicle Repair & Maintenance	254	13	800	800	-	-
46120	Leases - Software (SaaS)	8,024	6,000	6,000	7,500	-	-
47100	Allocated Costs - County General Fund	7,376	6,880	10,830	10,186	-	-
47140	Allocated Costs - Information Services	11,316	10,540	7,950	11,688	-	-
47150	Allocated Costs - PGA	2,066	2,970	2,060	1,595	-	-
47160	Allocated Costs - Records Management	103	100	160	624	-	-
47170	Allocated Costs - Human Resources	3,530	3,160	6,830	7,264	-	-
47180	Allocated Costs - County Admin	1,650	2,370	1,650	1,231	-	-
Total Requirements		\$ 360,774	\$ 636,256	\$ 920,063	\$ 1,155,475	\$ -	\$ -
Total Resources		\$ 147,554	\$ 191,788	192,750	\$ 223,000	\$ -	\$ -

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

	FY 23-24 Request
Travel, Training & Development - (42320, 42330, 42340, 42350 & 42360)	
National Recreation and Park Association conference - (1 & 1/2 attendees)	2,355
Oregon Recreation and Park Association conference - (3 attendees)	3,460
Staff trainings	1,000
Mileage	50
Total Budget Request for Activity	6,865
Other Contracted Services (43280)	
Instructors for community education classes in partnership with Clackamas Community	41,000
Instructors for special courses - (Computer, dance, meditation & yoga)	4,000
Youth Programming; Dance, Computer and Theater Camps	30,000
Youth Programming; (Offsite) Archery & Horseback	23,540
Total Budget Request for Activity	98,540
Hospitality/Event Supplies (44170)	
Movies in the Park	4,000
Concerts in the Park	5,000
Family Valentine Event	4,000
Winter Celebrations	1,000
Teen Event	600
Lunar New Year Event	500
Fiesta Latina en el Parque	7,000
Inclusive Events	2,000
Halloween Event	2,000
Miscellaneous event supplies	500
Total Budget Request for Activity	26,600

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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 21-22 Projected	FY 22-23 Projected	% Change
# of programs offered	477	500	4.8%
% of satisfied or better program participant survey responses	93%	95%	2.2%
# of staff hired and certified	42	35	-16.7%

SIGNIFIGANT CHANGES TO FY 23-24 BUDGET

Increase to Personnel Services – added 1 FTE to be filled as a Shift Coordinator; plus anticipated increased costs for minimum wage, equal pay act, and cost of living adjustments

Increase to Materials and Services – three computer replacements needed and fee increases expected from local permitting authorities

Increase to Allocated Costs – County allocated costs increased 41% for the District

GOALS FOR FY 23-24

Expand partnerships with local entities towards free or reduced health and safety opportunities at the Aquatic Park

Increase the number of swim lesson offerings

Develop a sensory-friendly swim activity of the community

HIGHLIGHTS OF FY 22-23

- Partnered with Oregon Summer Learning Grant and Randall’s Children’s Hospital to offer a variety of free swimming opportunities to the community, helping to promote health and well-being
- Expanded the swim lesson program more than 25% from the first year of recovery following the COVID-19 pandemic
- Successfully completed more than 150 rentals (excluding swim teams) and provided outstanding service to Aquatic Park customers

AQUATIC PARK LINE ITEM DETAIL

Resources		Actual	Actual	Budget	Proposed	Approved	Adopted
Object Code	Item	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 23-24
Cost Center 213-51-5102-510203-							
33140	Federal Operating Grants	\$ 286,353	\$ -	\$ -	\$ 113,443	\$ -	\$ -
34110	Admissions Fees	(158)	-	-	-	-	-
34150	Aquatic Park Fees						
	Open Swim	50	438,242	300,000	475,000	-	-
	Lessons	122	281,911	238,000	245,000	-	-
	Aqua Cross	29,112	54,588	45,000	50,000	-	-
	Lap Swim	-	85,744	40,000	60,000	-	-
34430	Miscellaneous Fees	-	11,029	-	-	-	-
34440	Park and Recreation Fees	21,953	136,735	110,000	150,000	-	-
34530	Retail Sales	701	26,172	15,000	20,000	-	-
34610	User Fees						
	Passes	(190)	6,611	32,000	25,000	-	-
	Climbing Wall	-	970	500	1,000	-	-
	Lockers	(8)	2,208	600	1,500	-	-
38110	Contributions & Donations	-	10,500	8,000	8,500	-	-
Total Resources		\$ 337,935	\$ 1,054,710	\$ 789,100	\$ 1,149,443	\$ -	\$ -

AQUATIC PARK LINE ITEM DETAIL

Requirements

Object Code	Item	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Proposed FY 23-24	Approved FY 23-24	Adopted FY 23-24
Cost Center 213-51-5102-510203-							
42030	Banking & Merchant Fees	\$ 1,680	\$ 15,732	\$ 15,000	\$ 15,800	\$ -	\$ -
42110	Fees - Permits	1,991	4,220	4,000	4,600	-	-
42150	Insurance - Liability	29,605	29,603	15,570	14,990	-	-
42210	Miscellaneous Expenses	-	7,377	-	-	-	-
42220	Office Supplies	570	1,393	1,500	1,500	-	-
42240	Postage/Shipping	1	143	200	200	-	-
42250	Printing & Copies	3,429	720	1,000	1,000	-	-
42270	Publications & Subscriptions	30	60	-	-	-	-
42310	Telephone & Internet	13,618	15,662	17,800	17,800	-	-
42320	Training & Development	839	605	2,500	3,170	-	-
42330	Transportation - Mileage	50	-	1,150	980	-	-
42340	Transportation - Other	-	-	-	510	-	-
42350	Travel - Lodging Airfare Other	-	-	-	400	-	-
42360	Travel - Per Diem	-	-	4,060	860	-	-
42390	Utilities - Garbage	5,215	-	-	-	-	-
42400	Utilities - Electricity	52,833	-	-	-	-	-
42410	Utilities - Gas	34,098	-	-	-	-	-
42420	Utilities - Sewer	46,779	-	-	-	-	-
42430	Utilities - Water	8,314	-	-	-	-	-
42440	Uniforms/Clothing Expense	138	-	3,500	3,000	-	-
43100	Professional Services	77,790	3,319	3,500	3,500	-	-
43160	Contract Employees	832,541	1,229,567	1,563,112	1,749,931	-	-
43290	Preemployment Services	793	2,785	2,000	3,000	-	-
44110	Chemicals	8,248	25,914	42,000	45,000	-	-
44120	Computer < \$5K	166	6,726	1,000	10,000	-	-
44130	Cost of Goods Sold	567	274	10,000	15,000	-	-
44140	Equipment & Furnishings < \$5K	-	2,301	8,000	8,000	-	-
44240	Program Materials & Supplies	2,880	5,757	6,000	7,000	-	-
44260	Safety Equipment & Supplies	8,926	6,130	5,000	5,500	-	-
45120	Building Maintenance	42,284	-	-	-	-	-
45160	Equipment Maintenance	2,706	47	-	-	-	-
46110	Leases - Copier	-	2,334	-	2,500	-	-
46120	Leases - Software (SaaS)	8,483	8,000	14,000	10,625	-	-
47100	Allocated Costs - County General Fund	30,871	28,785	23,440	19,822	-	-
47140	Allocated Costs - Information Services	29,423	27,311	25,850	54,542	-	-
47150	Allocated Costs - PGA	2,066	2,968	2,070	1,595	-	-
47160	Allocated Costs - Records Management	434	415	350	1,215	-	-
47170	Allocated Costs - Human Resources	14,794	13,290	16,210	14,921	-	-
47180	Allocated Costs - County Admin	1,650	2,372	1,650	1,231	-	-
Total Requirements		\$ 1,263,811	\$ 1,443,810	\$ 1,790,462	\$ 2,018,192	\$ -	\$ -
Total Resources		\$ 337,935	\$ 1,054,710	789,100	\$ 1,149,443	\$ -	\$ -

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

	FY 23-24 Request
Travel, Training & Development - (42320, 42330, 42340, 42350 & 42360)	
National Recreation and Park Association conference - (1/2 attendee)	1,150
Oregon Recreation and Park Association conference - (4 attendees)	3,140
Certified Pool Operator course	730
Other staff trainings	400
Mileage	500
Total Budget Request for Activity	5,920



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 22-23 Projected	FY 23-24 Projected	% Change
# of programs offered	110	115	4.5%
# of volunteers	360	370	2.8%
# of youth programs	90	95	5.6%

SIGNIFIGANT CHANGES TO FY 23-24 BUDGET

Increase to Personnel Services – anticipated increased costs for minimum wage, equal pay act, and cost of living adjustments

Increase to Allocated Costs – County allocated costs increased 41% for the District

GOALS FOR FY 23-24

Expand adaptive and inclusive sports leagues throughout the District

Develop daytime, non-league sport program offerings at the Concord Property gymnasium

Partner with NCPRD Recreation for Inclusive and Adaptive special events

HIGHLIGHTS OF FY 22-23

- NCPRD held its first Adaptive and Inclusive Fall Costume Dance that attracted 85 participants and received, “100% or better” survey responses
- Shooting Stars, a basketball program for players with additional needs and cognitive disabilities, experienced it’s highest enrollment in the history of the program

SPORTS LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Proposed FY 23-24	Approved FY 23-24	Adopted FY 23-24
Cost Center 213-51-5102-510204-							
33140	Federal Operating Grants	\$ 147,062	\$ -	\$ -	\$ -	\$ -	\$ -
34110	Admissions Fees	239,897	637,639	447,640	575,000	-	-
34230	Concessions	-	2,291	10,000	7,500	-	-
34440	Park and Recreation Fees	90,091	65,388	45,000	70,000	-	-
38110	Contributions & Donations	-	126	-	-	-	-
Total Resources		\$ 477,050	\$ 705,444	\$ 502,640	\$ 652,500	\$ -	\$ -

SPORTS LINE ITEM DETAIL

Requirements

Object Code	Item	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Proposed FY 23-24	Approved FY 23-24	Adopted FY 23-24
Cost Center 213-51-5102-510204-							
42030	Banking & Merchant Fees	\$ 2,869	\$ 10,958	\$ 10,000	\$ 10,000	\$ -	\$ -
42150	Insurance - Liability	7,136	7,140	9,260	10,425	-	-
42220	Office Supplies	1,603	1,564	3,000	3,000	-	-
42240	Postage/Shipping	-	35	-	-	-	-
42250	Printing & Copies	5,624	967	5,000	5,000	-	-
42270	Publications & Subscriptions	30	-	-	-	-	-
42310	Telephone & Internet	11,755	15,503	12,000	14,424	-	-
42320	Training & Development	1,774	2,700	1,800	3,210	-	-
42330	Transportation - Mileage	277	1,505	4,200	4,265	-	-
42340	Transportation - Other	-	-	-	890	-	-
42350	Travel - Lodging Airfare Other	-	-	-	800	-	-
42360	Travel - Per Diem	-	-	5,050	1,350	-	-
42390	Utilities - Garbage	3,883	-	-	-	-	-
42400	Utilities - Electricity	29,048	-	-	-	-	-
42410	Utilities - Gas	176	-	-	-	-	-
42420	Utilities - Sewer	11,750	-	-	-	-	-
42430	Utilities - Water	7,326	-	-	-	-	-
42440	Uniforms/Clothing Expense	-	-	3,000	3,000	-	-
43160	Contract Employees	700,164	899,362	1,087,088	1,187,390	-	-
43280	Other Contracted Services	14,540	54,159	102,000	90,000	-	-
43290	Preemployment Services	-	1,885	1,000	1,500	-	-
44120	Computer < \$5K	5,664	3,836	-	3,000	-	-
44140	Equipment & Furnishings < \$5K	1,853	390	-	-	-	-
44150	Fuel	-	1,019	1,200	1,200	-	-
44240	Program Materials & Supplies	36,608	76,807	77,500	70,200	-	-
44250	Shop Supplies	15,294	3,300	-	-	-	-
44260	Safety Equipment & Supplies	-	100	-	-	-	-
45120	Building Maintenance	2,275	-	-	-	-	-
45160	Equipment Maintenance	-	95	-	-	-	-
45260	Vehicle Repair & Maintenance	-	-	500	500	-	-
46110	Leases - Copier	-	1,359	-	1,500	-	-
46120	Leases - Software (SaaS)	7,355	7,220	9,300	10,675	-	-
46200	Leases - Vehicle Rental	4,828	4,710	4,600	4,600	-	-
47100	Allocated Costs - County General Fund	17,664	16,480	16,180	15,390	-	-
47140	Allocated Costs - Information Services	27,160	25,230	23,860	50,646	-	-
47150	Allocated Costs - PGA	2,066	2,970	2,070	1,595	-	-
47160	Allocated Costs - Records Management	275	260	240	943	-	-
47170	Allocated Costs - Human Resources	9,182	8,260	9,640	10,705	-	-
47180	Allocated Costs - County Admin	1,650	2,370	1,650	1,231	-	-
Total Requirements		\$ 929,826	\$ 1,150,184	\$ 1,390,138	\$ 1,507,439	\$ -	\$ -
Total Resources		\$ 477,050	\$ 705,444	502,640	\$ 652,500	\$ -	\$ -

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

	FY 23-24 Request
Travel, Training & Development - (42320, 42330, 42340, 42350 & 42360)	
National Recreation and Park Association conference - (1 attending)	2,305
Oregon Recreation and Park Association conference - (6 attendees)	4,710
Mileage	3,500
Total Budget Request for Activity	<u>10,515</u>
Other Contracted Services (43280)	
<i>Officials/Referees - Adult Programs</i>	
Leagues	36,000
Tournaments	1,000
<i>Officials/Referees - Youth Programs</i>	
Hoopers Basketball	32,500
Sideout Volleyball	5,000
Fastpitch Tournaments	4,000
Program Coordination	1,000
Tennis Camp	4,500
League Association/Tournament Fees	1,000
Positive Coaches Alliance	3,500
USA/ASA	1,500
Total Budget Request for Activity	<u>90,000</u>
Program Materials & Supplies (44240)	
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
Total Budget Request for Activity	<u>70,200</u>



OLDER ADULT SERVICES

Social Services

The NCPRD Older Adult Services program, Social Services, provides coordinated educational and social service programming to the communities' 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 22-23 Projected	FY 23-24 Projected	% Change
# of clients with active case management	515	520	1.0%
# of healthy aging seminars/ workshops	22	25	13.6%
# of clients served in clinics and groups	1,220	1,300	6.6%

SIGNIFIGANT CHANGES TO FY 23-24 BUDGET

Decrease to Personnel Services – reallocated and adjusted split of staff hours throughout the line of business

Increase to Allocated Costs – County allocated costs increased 41% for the District

GOALS FOR FY 23-24

Work with the Milwaukie Community Center Advisory Board to increase the awareness of available programming to the community at large

Expand the memory programming by adding an early memory loss class in addition to, “A Place at the Center”

Expand in-person programming and healthy living seminars to engage a younger senior demographic

HIGHLIGHTS OF FY 22-23

- Provided case management to over 500 individuals, including all the Meals on Wheels recipients
- Reorganized the Older Adult Services line of business and moved two full-time staff to lead the work of the Social Services program
- Eagle Scout Volunteer, Luke Sandness, revamped the community garden beds by removing decaying wood and cleaned the entire area

SOCIAL SERVICES LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Proposed FY 23-24	Approved FY 23-24	Adopted FY 23-24
Cost Center 213-51-5103-510302-							
33140	Federal Operating Grants	\$ 122,768	\$ -	\$ -	\$ -	\$ -	\$ -
33170	Program Income	-	-	3,500	4,000	-	-
34200	Charges for Services to Other Gov	55,547	50,591	53,000	52,000	-	-
34430	Miscellaneous Fees	1,802	1,662	-	-	-	-
34440	Park and Recreation Fees	1,773	4,833	-	-	-	-
38110	Contributions & Donations	9,150	12,865	10,000	13,000	-	-
39110	Transfers In From Other Funds	3,800	-	-	-	-	-
Total Resources		\$ 194,840	\$ 69,951	\$ 66,500	\$ 69,000	\$ -	\$ -

SOCIAL SERVICES LINE ITEM DETAIL

Requirements

Object Code	Item	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Proposed FY 23-24	Approved FY 23-24	Adopted FY 23-24
Cost Center 213-51-5103-510302-							
42030	Banking & Merchant Fees	\$ 1,015	\$ 1,027	\$ 1,000	\$ 1,000	\$ -	\$ -
42110	Fees - Permits	-	709	-	710	-	-
42150	Insurance - Liability	6,056	6,058	2,940	5,894	-	-
42220	Office Supplies	3,420	3,968	2,000	4,000	-	-
42240	Postage/Shipping	1	55	50	50	-	-
42250	Printing & Copies	-	276	-	100	-	-
42310	Telephone & Internet	11,937	14,300	14,560	14,560	-	-
42320	Training & Development	30	-	500	1,370	-	-
42330	Transportation - Mileage	440	422	1,000	1,200	-	-
42340	Transportation - Other	-	-	-	130	-	-
42360	Travel - Per Diem	-	-	-	370	-	-
42390	Utilities - Garbage	2,687	-	-	-	-	-
42400	Utilities - Electricity	14,273	-	-	-	-	-
42410	Utilities - Gas	5,687	-	-	-	-	-
42420	Utilities - Sewer	6,242	-	-	-	-	-
42430	Utilities - Water	4,577	-	-	-	-	-
42440	Uniform/Clothing Expense	-	1,579	1,000	2,000	-	-
43160	Contract Employees	561,870	371,442	614,574	513,981	-	-
43220	Janitorial Services	21,039	-	-	-	-	-
43290	Preemployment Services	-	32	-	50	-	-
44100	Supplies	58	95	-	-	-	-
44120	Computer < \$5K	3,226	4,090	6,820	1,000	-	-
44140	Equipment & Furnishings < \$5K	-	797	2,000	2,000	-	-
44170	Hospitality/Event Supplies	965	2,086	2,000	2,000	-	-
44240	Program Materials & Supplies	-	11	1,200	1,200	-	-
44260	Safety Equipment & Supplies	-	209	-	-	-	-
44280	Small Tools & Equipment	-	130	-	-	-	-
45120	Building Maintenance	28,190	-	-	-	-	-
45160	Equipment Maintenance	2,767	-	900	1,000	-	-
46110	Leases - Copier	-	2,676	-	2,676	-	-
47100	Allocated Costs - County General Fund	10,677	8,979	4,810	7,551	-	-
47140	Allocated Costs - Information Services	22,633	21,028	19,890	58,438	-	-
47150	Allocated Costs - PGA	2,066	1,320	2,070	1,595	-	-
47160	Allocated Costs - Records Management	150	173	70	463	-	-
47170	Allocated Costs - Human Resources	5,995	5,546	3,060	4,634	-	-
47180	Allocated Costs - County Admin	1,649	1,050	1,650	1,231	-	-
Total Requirements		\$ 717,650	\$ 448,058	\$ 682,094	\$ 629,203	\$ -	\$ -
Total Resources		\$ 194,840	\$ 69,951	\$ 66,500	\$ 69,000	\$ -	\$ -

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

	FY 23-24
Travel, Training & Development - (42320, 42330, 42340, 42350 & 42360)	Request
Alzheimer McGinty Conference - (2 Attendees)	100
Oregon Recreation and Park Association conference - (2 attendees)	1,570
Other staff trainings	400
Mileage	1,000
Total Budget Request for Activity	3,070



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 22-23 Projected	FY 23-24 Projected	% Change
# of meals on wheels served	71,000	71,000	0.0%
# unduplicated clients	515	520	1.0%
# of congregate meals served	4,995	5,500	10.1%
# of new volunteers placed	80	85	6.3%

SIGNIFIGANT CHANGES TO FY 23-24 BUDGET

Increase to Personnel Services – reallocated and adjusted split of staff hours throughout the line of business

Increase to Materials and Services – food and program supply costs continue to rise along with the number of patrons being served

Increase to Allocated Costs – County allocated costs increased 41% for the District

GOALS FOR FY 23-24

Provide up to seven days of Meals on Wheels to any community member that is eligible

Revitalize Pete’s Café by forming a committee to analyze operations with a focus on the desired foods to be available on a consistent basis

Utilize volunteer musicians to build a lunchtime entertainment program to attract more diners

HIGHLIGHTS OF FY 22-23

- Continued to provide Meals on Wheels meals at near record numbers and served all requests from eligible citizens
- Restarted buffet type congregate dining, allowing in-house diners to more options with the afternoon meal
- Received strong financial support from the community, with donations and contributions totaling over \$150,000

NUTRITION LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Proposed FY 23-24	Approved FY 23-24	Adopted FY 23-24
Cost Center 213-51-5103-510303-							
30110	Restricted Beginning Fund Balance	\$ 435,363	\$ -	\$ -	\$ -	\$ -	\$ -
33140	Federal Operating Grants	119,945	-	-	-	-	-
33160	Local Operating Grants	93,751	129,871	90,000	100,000	-	-
34200	Charges for Services to Other Gov	288,948	291,022	230,000	273,000	-	-
34430	Miscellaneous Fees	-	149	-	-	-	-
36110	Interest Income	4,679	-	-	-	-	-
38110	Contributions & Donations	141,943	171,111	135,000	150,000	-	-
39110	Transfers In From Other Funds	230,000	-	-	-	-	-
Total Resources		\$ 1,314,629	\$ 592,153	\$ 455,000	\$ 523,000	\$ -	\$ -

Requirements

Object Code	Item	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Proposed FY 23-24	Approved FY 23-24	Adopted FY 23-24
Cost Center 213-51-5103-510303-							
42080	Dues & Memberships	\$ -	\$ 10	\$ -	\$ -	\$ -	\$ -
42110	Fees - Permits	-	40	-	40	-	-
42150	Insurance - Liability	2,843	2,840	5,130	3,840	-	-
42220	Office Supplies	-	90	-	-	-	-
42240	Postage/Shipping	79	62	-	100	-	-
42250	Printing & Copies	-	-	500	-	-	-
42310	Telephone & Internet	510	510	530	510	-	-
42320	Training & Development	-	-	200	200	-	-
43160	Contract Employees	454,302	483,484	400,420	530,507	-	-
43290	Preemployment Services	-	164	-	200	-	-
44120	Computer < \$5K	-	1,074	4,550	100	-	-
44160	Food (Jail, Housing, Senior Centers)	112,050	121,351	117,700	158,000	-	-
44170	Hospitality/Event Supplies	3,075	4,925	10,000	10,000	-	-
44240	Program Materials & Supplies	26,779	24,252	24,600	26,000	-	-
44280	Small Tools & Equipment < \$5K (Nutrition)	4,759	1,774	7,000	7,000	-	-
44290	Software (Owned) < \$5K	-	-	2,200	-	-	-
45160	Equipment Maintenance	-	2,600	-	-	-	-
47100	Allocated Costs - County General Fund	7,503	10,850	8,980	6,587	-	-
47140	Allocated Costs - Information Services	6,790	6,310	3,980	7,792	-	-
47150	Allocated Costs - PGA	2,066	1,310	2,060	1,595	-	-
47160	Allocated Costs - Records Management	116	130	130	404	-	-
47170	Allocated Costs - Human Resources	4,476	4,150	5,350	4,783	-	-
47180	Allocated Costs - County Admin	1,650	1,050	1,650	1,231	-	-
47750	Transfers To Other Funds	3,600	-	-	-	-	-
Total Requirements		\$ 630,599	\$ 666,976	\$ 594,980	\$ 758,889	\$ -	\$ -
Total Resources		\$ 1,314,629	\$ 592,153	\$ 455,000	\$ 523,000	\$ -	\$ -

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

	FY 23-24 Request
Travel, Training & Development - (42320, 42330, 42340, 42350 & 42360)	
Other staff trainings	<u>200</u>
Total Budget Request for Activity	<u>200</u>

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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 22-23 Projected	FY 23-24 Projected	% Change
# of rides provided	5,100	5,500	7.8%
# unduplicated riders	74	100	35.1%
# of recreational travel trips	24	24	0.0%

SIGNIFICANT CHANGES TO FY 23-24 BUDGET

Increase to Personnel Services – reallocated and adjusted splits of staff hours throughout the line of business

Increase to Materials and Services – costs for fuel, expansion of ridership for trips, are increasing

Decrease to Allocated Costs – costs fluctuate annually with use

GOALS FOR FY 23-24

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 22-23

- 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 lift equipped busses at no charge through the District's partner agency, Ride Connection
- Awarded a \$20,000 grant to install security measures to help prevent overnight vandalism on parked busses

TRANSPORTATION LINE ITEM DETAIL

Resources

Object Code Item	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Proposed FY 23-24	Approved FY 23-24	Adopted FY 23-24
Cost Center 213-51-5103-510304-						
33140 Federal Operating Grants	\$ 6,497	\$ -	\$ -	\$ -	\$ -	\$ -
33160 Local Operating Grants	1,917	-	9,400	-	-	-
33170 Program Income	-	3,829	5,000	5,000	-	-
34200 Charges for Services to Other Gov	-	49,455	60,000	51,200	-	-
34440 Park and Recreation Fees	-	224	-	-	-	-
34510 Registration Fees	(177)	2,326	3,500	4,000	-	-
38110 Contributions & Donations	-	5,000	5,000	5,000	-	-
Total Resources	\$ 8,236	\$ 60,834	\$ 82,900	\$ 65,200	\$ -	\$ -

Requirements

Object Code Item	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Proposed FY 23-24	Approved FY 23-24	Adopted FY 23-24
Cost Center 213-51-5103-510304-						
42110 Fees - Permits	\$ 427	\$ 714	\$ 600	\$ 600	\$ -	\$ -
42150 Insurance - Liability	2,199	2,200	1,820	1,042	-	-
42310 Telephone & Internet	760	835	800	935	-	-
42320 Training & Development	153	-	800	800	-	-
43160 Contract Employees	54,930	79,151	108,607	158,923	-	-
43280 Other Contracted Services	-	-	2,000	2,000	-	-
43290 Preemployment Services	-	410	-	100	-	-
44150 Fuel	-	8,074	10,000	15,000	-	-
44170 Hospitality/Event Supplies	-	-	250	250	-	-
45160 Equipment Maintenance	5,101	-	-	-	-	-
45260 Vehicle Repair & Maintenance	553	6,883	13,000	13,650	-	-
47100 Allocated Costs - County General Fund	2,263	3,270	2,980	1,644	-	-
47140 Allocated Costs - Information Services	2,263	2,100	1,990	3,896	-	-
47150 Allocated Costs - PGA	2,066	1,316	2,060	1,595	-	-
47160 Allocated Costs - Records Management	34	40	50	101	-	-
47170 Allocated Costs - Human Resources	1,348	1,250	1,900	1,433	-	-
47180 Allocated Costs - County Admin	1,650	1,050	1,650	1,231	-	-
47750 Transfers To Other Funds	200	-	-	-	-	-
Total Requirements	\$ 73,947	\$ 107,293	\$ 148,507	\$ 203,200	\$ -	\$ -
Total Resources	\$ 8,236	\$ 60,834	\$ 82,900	\$ 65,200	\$ -	\$ -

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

	FY 23-24 Request
Training & Development and Transportation - Mileage (42320, 42330 & 42360)	
Other staff trainings	800
Total Budget Request for Activity	800

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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.

STASTICAL MEASUREMENTS

Measure	FY 22-23 Projected	FY 23-24 Projected	% Change
# of playgrounds inspected	36	36	0.0%
# developed acres maintained	120	120	0.0%
# work orders received	180	190	5.6%

SIGNIFIGANT CHANGES TO FY 23-24 BUDGET

Increase to Personnel Services – cost of living and equal pay act adjustments

Increase to Materials and Services – inflationary costs for utilities and supplies

Increase to Allocated Charges – County allocated costs increased 41% for the District

GOALS FOR FY 23-24

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 23-24 budget

HIGHLIGHTS OF FY 22-23

- Monitored, assessed, inspected and repaired 36 playgrounds Districtwide
- Filled playgrounds Districtwide with over 1,000 cubic yards engineered wood fiber safety chips and park sites with over 500 yards of bark mulch
- Added white fog-line safety striping to both sides of the Trolley Trail

PARKS & FACILITY MAINTENANCE LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Proposed FY 23-24	Approved FY 23-24	Adopted FY 23-24
Cost Center 213-51-5104-510402-							
33140	Federal Operating Grants	\$ 138,617	\$ 9,101	\$ -	\$ -	\$ -	\$ -
33150	State Operating Grants	4,750	-	4,750	4,750	-	-
34430	Miscellaneous Fees	454	16,980	-	-	-	-
34440	Park and Recreation Fees	-	600	5,000	5,000	-	-
38110	Contributions & Donations	-	2,233	-	-	-	-
38150	Rent & Lease Income	127,718	140,226	143,850	154,564	-	-
39110	Transfers In From Other Funds	1,857	7,821	39,120	58,607	-	-
39130	Auction Proceeds	-	2,250	-	-	-	-
Total Resources		\$ 273,396	\$ 179,211	\$ 192,720	\$ 222,921	\$ -	\$ -

Requirements

Object Code	Item	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Proposed FY 23-24	Approved FY 23-24	Adopted FY 23-24
Cost Center 213-51-5104-510402-							
42080	Dues & Memberships	\$ -	\$ 270	\$ -	\$ 70	\$ -	\$ -
42110	Fees - Permits	603	590	2,300	2,300	-	-
	Older Adult Services	-	-	700	700	-	-
42150	Insurance - Liability	7,662	7,665	12,030	13,303	-	-
42220	Office Supplies	417	160	1,500	1,500	-	-
42250	Printing & Copies	-	155	150	150	-	-
42270	Publications & Subscriptions	60	-	60	-	-	-
42310	Telephone & Internet	10,399	15,398	10,660	10,660	-	-
42320	Training & Development	3,032	972	7,360	6,540	-	-
42330	Transportation - Mileage	-	-	550	800	-	-
42340	Transportation - Other	-	-	-	260	-	-
42360	Travel - Per Diem	-	-	1,000	740	-	-
42390	Utilities - Garbage	19,205	28,131	21,420	22,000	-	-
	Aquatic Park	-	6,933	5,670	5,800	-	-
	Milwaukie Community Center	-	2,409	3,710	3,800	-	-
	Concord Community Center	-	1,628	1,060	1,100	-	-
42400	Utilities - Electricity	24,998	31,205	41,550	44,400	-	-
	Aquatic Park	-	99,372	93,600	100,000	-	-
	Milwaukie Community Center	-	18,703	16,640	18,000	-	-
	Concord Community Center	-	8,659	12,110	13,000	-	-
42410	Utilities - Gas	17,146	3,930	12,910	16,200	-	-
	Aquatic Park	-	75,439	70,850	88,600	-	-
	Milwaukie Community Center	-	5,991	6,000	7,500	-	-
	Concord Community Center	-	17,988	22,370	28,000	-	-
42420	Utilities - Sewer	23,965	9,200	16,470	17,000	-	-
	Aquatic Park	-	12,811	13,000	13,400	-	-
	Milwaukie Community Center	-	5,557	5,600	5,800	-	-
	Concord Community Center	-	10,897	13,180	14,000	-	-
42430	Utilities - Water	109,979	121,308	113,110	131,250	-	-
	Aquatic Park	-	38,030	55,830	47,250	-	-
	Milwaukie Community Center	-	4,689	8,120	8,600	-	-
	Concord Community Center	-	5,685	10,160	10,200	-	-
42440	Uniforms/Clothing Expense	3,332	687	3,500	3,500	-	-

PARKS & FACILITY MAINTENANCE LINE ITEM DETAIL

Requirements *continued*

Object Code	Item	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Proposed FY 23-24	Approved FY 23-24	Adopted FY 23-24
Cost Center 213-51-5104-510402-							
43160	Contract Employees	1,033,376	1,118,377	1,387,158	1,511,130	-	-
43280	Other Contracted Services	113,587	75,773	158,850	159,542	-	-
	Aquatic Park	-	86,699	115,680	108,240	-	-
	Milwaukie Community Center	-	49,230	51,030	65,912	-	-
	Sports Services	-	480	9,800	11,214	-	-
	Concord Community Center	-	16,113	45,000	38,432	-	-
43290	Preemployment Services	408	1,397	2,200	2,200	-	-
44110	Chemicals	2,586	5,874	-	-	-	-
44120	Computer < \$5K	3,160	535	3,500	6,000	-	-
44140	Equipment & Furnishings < \$5K	779	623	1,550	1,550	-	-
44150	Fuel	18,488	30,216	26,200	29,500	-	-
44250	Shop Supplies	36,465	43,996	62,300	65,300	-	-
	Aquatic Park	-	3,654	60,000	60,000	-	-
	Milwaukie Community Center	-	6,501	7,000	7,000	-	-
	Sports Services	-	7,594	16,700	16,700	-	-
	Concord Community Center	-	1,313	25,000	25,000	-	-
44260	Safety Equipment & Supplies	465	1,290	1,400	1,400	-	-
44270	Signage	320	603	6,250	6,250	-	-
44280	Small Tools & Equipment < \$5K	8,271	11,483	14,300	14,300	-	-
	Aquatic Park	-	91	5,000	5,000	-	-
	Milwaukie Community Center	-	2,713	5,000	5,000	-	-
45120	Building Maintenance	4,183	8,258	10,000	10,000	-	-
	Aquatic Park	-	23,491	10,000	10,000	-	-
	Milwaukie Community Center	-	6,373	10,300	10,000	-	-
	Concord Community Center	-	12,664	27,700	27,700	-	-
45160	Equipment Maintenance	13,649	15,714	20,000	20,000	-	-
45200	Park Maintenance	4,891	3,024	6,000	6,000	-	-
45260	Vehicle Repair & Maintenance	-	6,026	-	-	-	-
46110	Leases - Copier	-	1,139	-	400	-	-
46150	Leases - Office	69,214	72,815	72,980	75,002	-	-
47100	Allocated Costs - County General Fund	24,064	19,425	32,520	31,035	-	-
47140	Allocated Costs - Information Services	11,316	10,512	9,940	27,270	-	-
47150	Allocated Costs - PGA	2,066	2,569	2,070	1,595	-	-
47160	Allocated Costs - Records Management	375	356	490	1,902	-	-
47170	Allocated Costs - Human Resources	12,178	11,078	12,530	13,624	-	-
47180	Allocated Costs - County Admin	1,650	2,050	1,650	1,231	-	-
Total Requirements		\$ 1,582,287	\$ 2,194,511	\$ 2,803,268	\$ 3,011,852	\$ -	\$ -
Total Resources		\$ 273,396	\$ 179,211	192,720	\$ 222,921	\$ -	\$ -

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

	FY 23-24 Request
Dues and Memberships (42080)	
Costco Membership (1)	70
Total Budget Request for Activity	70
Travel, Training & Development - (42320, 42330, 42340, 42350 & 42360)	
Oregon Recreation and Park Association conference - (4 attendees)	3,140
National Pesticide Applicator License classes and renewal - (7 attendees)	1,400
National Playground Safety Inspections (NPSI) training and certification	900
International Society of Arboriculture (ISA Arborist) training and certification	800
Backflow testing training and certification - (2 attendees)	1,700
Mileage	400
Total Budget Request for Activity	8,340
Other Contracted Services (43280)	
<i>Districtwide</i>	
Alarm monitoring- Districtwide	5,000
Annual elevator servicing and repair with Willamette Elevator - Concord	1,135
Barrier relocation - Trolley Trail	3,500
Brush removal services - Districtwide	5,000
Building controls systems	3,691
Building janitorial services	5,000
Building maintenance contracts - Clackamas & Concord	51,120
Dock services and debris management with High View Construction - Milwaukie Bay Park	7,300
Dry toilet services	12,500
Electrical & plumbing	9,000
Field aeration services - Pfeifer Park	7,875
Fire extinguisher services - Districtwide	3,500
Geese management - Milwaukie Bay Park	23,400
Ground sweeping - District parks & Aquatic Park	2,500
Parking lot maintenance	3,021
Paving and concrete repairs	5,000
Repair services for automatic gate	1,000
Tree trimming & removal of hazardous trees	10,000
<i>Milwaukie Center</i>	
Fire extinguisher services	1,893
Elevator repair	3,030
HVAC Servicing - Southland	15,989
Janitorial and floor care services	45,000
<i>Aquatic Park</i>	
Building controls systems	91,746
Carpet cleaning and pest control	1,495
Inspections - fire & other	4,063

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS *continued*

Other Contracted Services (43280) *continued*

Parking lot maintenance	4,500
Window cleaning	6,436
<i>Concord Community Center</i>	
Building controls systems	38,432
<i>Sports</i>	
Field maintenance - North Clackamas Park	11,214
Total Budget Request for Activity	383,340

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PARKS, TRAILS, AND NATURAL AREAS



Trails and Natural Areas

The NCRPD 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 22-23 Projected	FY 23-24 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 FY 23-24

BUDGET

Trails and Natural Areas budget remains relatively static in FY 23-24

Increase to Allocated Charges – County allocated costs increased 41% for the District

GOALS FOR FY 23-24

Improve habitat conditions of Natural Area sites, including pollinator habitats

Improve accessibility of Natural Area sites

Continue partnering with the Laja Twinning Project to provide ecological education to Spanish speaking communities within the District

Assess conditions of District Natural Areas focusing on trails and accessible areas

HIGHLIGHTS OF FY 22-23

- Partnered with North Clackamas Watershed Council to perform restoration work at Mill Park and Spring Park
- Implemented property boundary assessment, delineation, and prioritization of work in partnership with NCRPD Parks and Facility Maintenance
- Added and enhanced pollinator gardens at Hawthorn, Stringfield, and Alma Myra Parks

NATURAL AREAS LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Proposed FY 23-24	Approved FY 23-24	Adopted FY 23-24
Cost Center 213-51-5104-510403-							
33140	Federal Operating Grants	\$ 15,005	\$ 29,000	\$ -	\$ -	\$ -	\$ -
33160	Local Operating Grants	102,476	59,298	124,500	90,000	-	-
39110	Transfers In From Other Funds	1,500	-	45,360	-	-	-
Total Resources		\$ 118,981	\$ 88,298	\$ 169,860	\$ 90,000	\$ -	\$ -

NATURAL AREAS LINE ITEM DETAIL

Requirements

Object Code	Item	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Proposed FY 23-24	Approved FY 23-24	Adopted FY 23-24
Cost Center 213-51-5104-510403-							
42080	Dues & Memberships	\$ -	\$ 1,136	\$ -	\$ 1,130	\$ -	\$ -
42110	Fees - Permits	50	100	250	300	-	-
42150	Insurance - Liability	1,558	1,537	3,640	3,822	-	-
42220	Office Supplies	353	20	350	350	-	-
42270	Publications & Subscriptions	1,154	-	1,130	100	-	-
42310	Telephone & Internet	2,273	2,865	3,070	3,070	-	-
42320	Training & Development	731	280	3,380	1,735	-	-
42330	Transportation - Mileage	364	-	1,500	600	-	-
42340	Transportation - Other	-	-	-	65	-	-
42360	Travel - Per Diem	-	-	860	185	-	-
42390	Utilities - Garbage	274	71	750	750	-	-
42440	Uniforms/Clothing Expense	290	180	700	700	-	-
43100	Professional Services	5,000	7,449	50,000	21,000	-	-
43160	Contract Employees	319,284	316,845	398,517	392,224	-	-
43280	Other Contracted Services	57,338	37,446	72,000	72,000	-	-
43290	Preemployment Services	-	394	-	100	-	-
44120	Computer < \$5K	1,756	3,168	1,000	1,000	-	-
44140	Equipment & Furnishings < \$5K	569	-	600	600	-	-
44150	Fuel	2,319	2,128	2,500	2,700	-	-
44170	Hospitality/Event Supplies	-	104	700	700	-	-
44240	Program Materials & Supplies	-	-	17,000	17,000	-	-
44250	Shop Supplies	18,771	6,983	-	-	-	-
44260	Safety Equipment & Supplies	-	-	300	300	-	-
44270	Signage	690	877	2,000	2,000	-	-
44280	Small Tools & Equipment < \$5K	667	373	2,000	2,000	-	-
45160	Equipment Maintenance	1,822	-	2,000	2,000	-	-
45260	Vehicle Repair & Maintenance	-	528	-	500	-	-
46110	Leases - Copier	-	-	-	370	-	-
46150	Leases - Office	23,071	24,271	24,330	25,001	-	-
47100	Allocated Costs - County General Fund	6,209	10,600	7,470	6,749	-	-
47140	Allocated Costs - Information Services	6,790	6,310	5,960	7,792	-	-
47150	Allocated Costs - PGA	2,066	2,560	2,070	1,595	-	-
47160	Allocated Costs - Records Management	96	90	110	414	-	-
47170	Allocated Costs - Human Resources	3,455	3,150	3,790	3,536	-	-
47180	Allocated Costs - County Admin	1,650	2,045	1,650	1,231	-	-
47530	Payments to Sub-Recipient - Non Federal	25,578	-	-	-	-	-
Total Requirements		\$ 484,180	\$ 431,510	\$ 609,627	\$ 573,619	\$ -	\$ -
Total Resources		\$ 118,981	\$ 88,298	169,860	\$ 90,000	\$ -	\$ -

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

	FY 23-24 Request
Dues and Memberships (42080)	
Cooperative Weed Management Area membership dues	750
Natural Areas Association membership	380
Total Budget Request for Activity	1,130
Travel, Training & Development - (42320, 42330, 42340, 42350 & 42360)	
Oregon Recreation and Park Association conference - (1 attendees)	785
National Pesticide Applicator License classes and renewal - (3 attendees)	600
GIS Training	250
Trails Symposium - International Trails	200
Invasive plant training	250
Mileage	500
Total Budget Request for Activity	2,585
Professional Services (43100)	
Natural Area Technical Services - surveys, wetland delineations	9,000
Natural Area Technical Services - education	5,000
Natural Area Technical Services - grant & partnership activities	5,000
Natural Area Technical Services	2,000
Total Budget Request for Activity	21,000
Other Contracted Services (43280)	
<i>Districtwide</i>	
Biohazardous waste cleanup	5,000
Biohazardous waste cleanup - WES IGA	15,000
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	15,000
WES Project - invasive control, planting and plant maintenance	10,000
Total Budget Request for Activity	72,000
Small Tools & Equipment < \$5K (44280)	
WES Funded Supplies and Materials	1,000
Supplies & Materials	1,000
Total Budget Request for Activity	2,000



PLANNING AND DEVELOPMENT

Planning

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

STATISTICAL MEASUREMENTS

Measure	FY 22-23 Projected	FY 23-24 Projected	% Change
# planning project phases completed	3.3	4	21.2%
# community engagement sessions	17	18	5.9%
# of new funding/ development partnerships pursued	3	3	0.0%

SIGNIFIGANT CHANGES TO FY 23-24 BUDGET

Increase to Materials and Services – community engagement activities planned for various projects

Increase to Allocated Charges – County allocated costs increased 41% for the District

GOALS FOR FY 23-24

Launch Districtwide System Planning effort, designed to engage diverse populations in a data-driven identification of future goals and priorities

Resume SDC methodology work

Increase number of completed planning project phases, the number of community engagement meetings, and build new funding/development partnerships

HIGHLIGHTS OF FY 22-23

- Achieved full staffing of the Department with two new Principal Planners
- Developed a draft System Development Charges methodology
- Launched a Trolley Trail safety audit
- Launched the design of the Concord Property play area and advanced the design of the Concord Property Community Park
- Launched design development and construction document phase of work for Milwaukie Bay Park project

PLANNING LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Proposed FY 23-24	Approved FY 23-24	Adopted FY 23-24
Cost Center 213-51-5105-510502-							
33140	Federal Operating Grant	\$ 3,921	\$ -	\$ -	\$ -	\$ -	\$ -
34430	Miscellaneous Fees	73,367	-	-	-	-	-
39110	Transfers In From Other Funds	107,824	36,233	345,970	400,892	-	-
Total Resources		\$ 185,112	\$ 36,233	\$ 345,970	\$ 400,892	\$ -	\$ -

Requirements

Object Code	Item	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Proposed FY 23-24	Approved FY 23-24	Adopted FY 23-24
Cost Center 213-51-5105-510502-							
42150	Insurance - Liability	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ -
42150	Insurance - Liability	2,328	2,328	5,860	6,033	-	-
42220	Office Supplies	-	-	250	250	-	-
42240	Postage/Shipping	2,502	-	3,000	12,000	-	-
42250	Printing & Copies	3,425	-	4,500	14,200	-	-
42270	Publications & Subscriptions	-	50	550	3,700	-	-
42310	Telephone & Internet	1,061	1,264	2,000	2,280	-	-
42320	Training & Development	30	95	5,540	2,505	-	-
42330	Transportation - Mileage	-	-	1,200	885	-	-
42340	Transportation - Other	-	-	-	715	-	-
42350	Travel - Lodging Airfare Other	-	-	-	1,500	-	-
42360	Travel - Per Diem	-	-	1,860	1,035	-	-
43100	Professional Services	5,269	13,360	125,000	205,000	-	-
43160	Contract Employees	344,661	228,987	629,125	666,956	-	-
43290	Preemployment Services	-	-	-	50	-	-
44120	Computer < \$5K	825	4,109	3,000	6,000	-	-
44170	Hospitality/Event Supplies	204	230	6,500	6,500	-	-
44200	Miscellaneous Supplies	116	175	-	-	-	-
47100	Allocated Costs - County General Fund	10,790	12,600	9,700	9,012	-	-
47140	Allocated Costs - Information Services	6,790	6,308	5,960	11,688	-	-
47150	Allocated Costs - PGA	2,066	2,152	2,070	1,595	-	-
47160	Allocated Costs - Records Management	167	187	150	552	-	-
47170	Allocated Costs - Human Resources	5,768	5,971	6,100	6,011	-	-
47180	Allocated Costs - County Admin	1,650	1,719	1,650	1,231	-	-
Total Requirements		\$ 387,652	\$ 279,535	\$ 814,015	\$ 959,948	\$ -	\$ -
Total Resources		\$ 185,112	\$ 36,233	\$ 345,970	\$ 400,892	\$ -	\$ -

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

	FY 23-24 Request
Publications and Subscriptions (42270)	
Adobe Creative Cloud	900
Geographic Information Systems (GIS) software	2,800
Total Budget Request for Activity	3,700
Travel, Training & Development - (42320, 42330, 42340, 42350 & 42360)	
National Parks and Recreation Association Conference (1 attendee)	2,305
Oregon Recreation and Park Association conference - (3 attendees)	2,355
Special Districts Association of Oregon conference (1 attendees)	1,480
Other staff trainings	200
Mileage	300
Total Budget Request for Activity	6,640
Professional Services (43100)	
Contract for surveys, appraisals, and similar asset management expenses	30,000
GIS and mapping services	60,000
Strategy and polling	100,000
Trolley Trail survey and monumentation	15,000
Total Budget Request for Activity	205,000

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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 Districtwide 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, with the exception that efforts such as master planning and system development charge methodology updates could be funded by all zones because they do not apply to a specific zone. 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 both the NCPRD advisory body and Milwaukie City Council 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 same eligibility rates. The revised methodology and ordinance is scheduled to be completed in 2023. Because it will not be completed or adopted before the new fiscal year and new SDC charges and eligibility rates are not yet determined, the FY 23-24 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 can't be built or improved with SDCs unless there are 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 23-24 beginning fund balance for the SDC Funds is estimated to be approximately \$10.7 million. The beginning fund balance is determined by taking the FY 22-23 projected beginning fund balance of \$10.9 million, adding projected resources of \$398,000 and subtracting the projected

requirements of \$616,000. The beginning fund balances in the three funds are broken down as follows: Fund 281 – Zone 1 is estimated to be \$5.8 million, Fund 282 – Zone 2 is approximately \$2.4 million and Fund 283 – Zone 3 is budgeted to be approximately \$2.5 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 actually 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 23-24, NCPRD is anticipating to receive \$271,500 SDC charges in comparison with \$367,731 for 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 \$117,000 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 23-24 are for scheduled capital project expenditures. SDC transfers to these projects include \$450,000 for the System Plan and Capital Improvement Plan; \$14,000 for SDC Methodology update; \$1,644,562 for Milwaukie Bay Park project; \$36,710 for District Ball Field Feasibility Study; \$203,813 for Jennings Lodge Elementary School Recreation Improvements; and \$1,500,000 for Concord Property project. SDCs are also transferred to the NCPRD General Fund to reimburse staff time on budgeted capital projects. The estimated transfer from SDCs to the NCPRD General Fund is \$635,200. 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 \$9,100 in investment fees.

SIGNIFIGANT ISSUES AND CHANGES

In previous years, the District has allocated funds to “future capital projects” without a specific project. FY 22-23, to be more transparent, NCPRD is now allocating funds for the projects scheduled during the fiscal year and have placed the remainder of the fund in a reserve account. For FY 23-24, the estimated amount in reserve is \$6.4 million.

Collection of SDCs is unpredictable and trend with the state of the economy and feasibility to build. 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. NCPRD subsequently 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

RESOURCES	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Projected	FY 23-24 Proposed
Beginning Fund Balance	8,516,570	9,668,542	10,288,340	10,903,099	10,684,802
Revenues					
Charges, Fees, Licenses, Permits, Fines, Assessments	1,404,697	1,459,829	682,310	267,500	276,250
All Other Revenue Resources	59,261	44,975	49,000	130,000	141,000
Sub-total - Revenues	1,463,958	1,504,804	731,310	397,500	417,250
TOTAL RESOURCES	9,980,528	11,173,346	11,019,650	11,300,599	11,102,052

REQUIREMENTS	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Projected	FY 23-24 Adopted
Operating Expenditures					
Materials and Services	25,043	7,457	37,000	16,600	13,850
Transfers	286,943	262,790	4,104,220	599,197	4,657,265
Reserve For Future Expenditures	-	-	6,878,430	-	6,430,937
Ending Fund Balance	9,668,542	10,903,099	-	10,684,802	-
TOTAL REQUIREMENTS	311,986	270,247	11,019,650	615,797	11,102,052

SDC ZONE 1 LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Proposed FY 23-24	Approved FY 23-24	Adopted FY 23-24
Cost Center 281-51-5107-510702-							
30110	Restricted Beginning Fund Balance						
	City of Milwaukie	\$ 706,413	\$ 854,539	\$ 1,783,690	\$ 1,948,025	\$ -	\$ -
	UGMA	3,234,272	4,078,680	3,714,780	3,819,212	-	-
34430	Miscellaneous Fees - UGMA	19,063	4,344	15,000	1,320	-	-
34590	System Development Charges						
	City of Milwaukie	151,888	1,086,773	93,490	64,000	-	-
	UGMA	934,755	213,057	89,840	66,000	-	-
36110	Interest Income						
	City of Milwaukie	5,397	5,604	5,000	24,000	-	-
	UGMA	23,071	18,433	20,000	50,000	-	-
39110	Transfers In From Other Funds	-	-	-	-	-	-
	Total Resources	\$ 5,074,859	\$ 6,261,430	\$ 5,721,800	\$ 5,972,557	\$ -	\$ -

Requirements

Object Code	Item	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Proposed FY 23-24	Approved FY 23-24	Adopted FY 23-24
Cost Center 281-51-5107-510702-							
42100	Fees						
	City of Milwaukie	\$ -	\$ -	\$ 1,200	\$ 1,500	\$ -	\$ -
	UGMA	-	-	4,800	3,600	-	-
	Admin Fees - Zone 1 UGMA	19,063	4,344	15,000	1,320	-	-
47750	Transfers To Other Funds - Capital Projects						
	City of Milwaukie	9,159	3,227	135,860	237,457	-	-
	UGMA	113,419	251,942	2,980,380	2,032,736	-	-
49999	Reserve for Future Expenditures						
	City of Milwaukie	-	-	1,745,120	1,797,068	-	-
	UGMA	-	-	839,440	1,898,876	-	-
	Total Requirements	\$ 141,641	\$ 259,513	\$ 5,721,800	\$ 5,972,557	\$ -	\$ -
	Total Resources	\$ 5,074,859	\$ 6,261,430	\$ 5,721,800	\$ 5,972,557	\$ -	\$ -

SDC ZONE 2 LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Proposed FY 23-24	Approved FY 23-24	Adopted FY 23-24
Cost Center 282-51-5107-510702-							
30110	Restricted Beginning Fund Balance	\$ 2,253,156	\$ 2,335,874	\$ 2,348,750	\$ 2,444,967	\$ -	\$ -
34430	Miscellaneous Fees	4,723	1,632	5,000	2,430	-	-
34590	System Development Charges	231,418	79,957	350,340	121,500	-	-
36110	Interest Income	15,162	10,325	12,000	33,000	-	-
Total Resources		\$ 2,504,459	\$ 2,427,788	\$ 2,716,090	\$ 2,601,897	\$ -	\$ -

Requirements

Object Code	Item	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Proposed FY 23-24	Approved FY 23-24	Adopted FY 23-24
Cost Center 282-51-5107-510702-							
42100	Fees						
	Investment Fees	\$ -	\$ -	\$ 3,000	\$ 2,000	\$ -	\$ -
	Admin Fees	\$ 4,723	\$ 1,632	\$ 5,000	\$ 2,430	-	-
47750	Transfers To Other Funds - Capital Projects	163,862	5,431	888,820	2,108,104	-	-
49999	Reserve for Future Expenditures	-	-	1,819,270	489,363	-	-
Total Requirements		\$ 168,585	\$ 7,063	\$ 2,716,090	\$ 2,601,897	\$ -	\$ -
Total Resources		\$ 2,504,459	\$ 2,427,788	\$ 2,716,090	\$ 2,601,897	\$ -	\$ -

SDC ZONE 3 LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Proposed FY 23-24	Approved FY 23-24	Adopted FY 23-24
Cost Center 283-51-5107-510702							
30110	Restricted Beginning Fund Balance	\$ 2,322,728	\$ 2,399,450	\$ 2,441,120	\$ 2,472,598	\$ -	\$ -
34430	Miscellaneous Fees - UGMA	1,257	1,481	5,000	1,000	-	-
34590	System Development Charges	61,593	72,584	123,640	20,000	-	-
36110	Interest Income	15,631	10,614	12,000	34,000	-	-
Total Resources		\$ 2,401,209	\$ 2,484,129	\$ 2,581,760	\$ 2,527,598	\$ -	\$ -

Requirements

Object Code	Item	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Proposed FY 23-24	Approved FY 23-24	Adopted FY 23-24
Cost Center 283-51-5107-510702							
42100	Fees						
	Investment Fees	\$ -	\$ -	\$ 3,000	\$ 2,000	\$ -	\$ -
	Admin Fees	1,257	1,481	5,000	1,000	-	-
47750	Transfers To Other Funds - Capital Projects	503	2,190	99,160	278,968	-	-
49999	Reserve for Future Expenditures	-	-	2,474,600	2,245,630	-	-
Total Requirements		\$ 1,760	\$ 3,671	\$ 2,581,760	\$ 2,527,598	\$ -	\$ -
Total Resources		\$ 2,401,209	\$ 2,484,129	\$ 2,581,760	\$ 2,527,598	\$ -	\$ -

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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 23-24 Capital Outlay budget is based on the District's Master Plan (2004), System Development Charges 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. A current update to the System Development Charges Methodology and the CIP began in FY 21-22, with the goal to finalize in FY 23-24 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 23-24 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 23-24 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. Beginning fund balance FY 23-24 for the Capital Asset Fund is estimated to be approximately \$6 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 disposition proceeds from the sale of Hood View Park, 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, Service 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 23-24.

The FY 23-24 Capital Outlay budget anticipates transfers in from SDC funds totaling approximately \$4 million and \$8.9 million 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 Local Government Grant Program; \$1.5 million from Metro, and \$520,000 from the Land and Water Conservation Fund. Concord Property project is slated to receive \$563,000 from Metro. Funding for \$1.7 million of Capital Repair and Replacement projects is budgeted from the fund balance and \$45,000 from the Department of Human Services. 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. The fund is projected to receive \$100,000 in interest revenue.

EXPENDITURE SUMMARY

The majority of expenditures in the Capital Asset Fund are for Capital Outlay. The total budgeted expenditures for Capital Outlay is approximately \$16.1 million, which is mostly for Capital Improvement Projects. Capital Improvement Projects are broken out into three phases for FY 23-24: planning, design, and construction. Major expenditures for project planning include \$450,000 for the NCPRD System Plan and \$80,000 District ballfield feasibility study. Design costs totaling \$1.1 million are budgeted for Milwaukie Bay Park project, Concord Property project, Justice Property, and the Jennings Lodge Elementary School Improvements. Additionally, \$4 million has been budgeted for construction of Milwaukie Bay Park project and \$5.6 million for the Concord Property project. The Milwaukie Bay Park project is currently on hold. NCPRD is budgeting design and construction costs should the project move forward in FY 23-24. Approximately \$4.4 million has been budgeted in a reserve account, to be spent in future years on projects determined by the updated System Plan. Building improvements is budgeted at roughly \$740,000 for Capital Repair and Replacement items and \$75,000 has been budgeted for vehicles. The materials and services line items consist of professional services associated with capital projects, signage replacement 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 \$6,000 in investment fees.

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 Concord Property project are budgeted to move forward significantly in FY 23-24. Costs for this projects are budgeted according to current market rates but could potentially increase depending on future economic trends.

CAPITAL ASSET FUND BUDGET SUMMARY – FUND 480

RESOURCES	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Projected	FY 23-24 Adopted
Beginning Fund Balance	7,922,325	7,740,380	7,543,570	7,482,280	5,988,775
Revenues					
Federal, State, local, All Other Gifts and Donations	249,939	-	1,950,000	-	3,008,000
Charges, Fees, Licenses, Permits, Fines, Assessments	71,332	5,000	-	-	-
All Other Revenue Resources	53,670	33,148	91,000	100,000	100,000
Other Interfund Transfers	220,459	263,214	12,503,606	275,000	12,922,065
Sub-total - Revenues	595,400	301,362	14,544,606	375,000	16,030,065
TOTAL RESOURCES	8,517,725	8,041,742	22,088,176	7,857,280	22,018,840
REQUIREMENTS					
Operating Expenditures					
Materials and Services	24,419	25,101	85,000	81,000	91,000
Capital Outlay	752,926	534,362	14,459,604	1,787,505	16,114,948
Reserve For Future Expenditures	-	-	7,543,572	-	5,812,892
Ending Fund Balance	7,740,380	7,482,279	-	5,988,775	-
TOTAL REQUIREMENTS	777,345	559,463	22,088,176	1,868,505	22,018,840

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 FY 23-24 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 PROJECTS FUNDING DETAIL

The Capital Improvement Project by Funding Resource schedule shows the distribution of capital funding for the budget year 23-24 between the various available sources of funding, including the NCPRD General Fund, Metro Bond Local Share, System Development Charges (SDCs), and grants.

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

CAPITAL IMPROVEMENT PROJECTS FY 23-24

- System Plan and Capital Improvement Plan
- SDC Methodology
- Milwaukie Bay Park
- District Ball Fields
- Jennings Lodge Elementary School Improvements
- Concord Property
- Justice Property
- New Urban High School
- Hull and Swanson Natural Area

BUDGET

A total of \$11,450,000 is budgeted for nine Capital Improvement Projects listed. Individual Capital Improvement Project sheets detail the plan and budget for each project.

CAPITAL IMPROVEMENT PROJECTS LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Proposed FY 23-24	Approved FY 23-24	Adopted FY 23-24
Cost Center 480-51-5105-510503-							
30110	Restricted Beginning Fund Balance*	\$ 4,509,765	\$ 4,363,234	\$ 4,334,920	\$ 2,995,091	\$ -	\$ -
33120	State Capital Grants	-	-	675,000	370,000	-	-
33130	Local Capital Grants	313,051	-	1,000,000	2,073,000	-	-
33140	Federal Operating Grants	-	-	275,000	520,000	-	-
34430	Miscellaneous Fees	-	5,000	-	-	-	-
36110	Interest Income	30,897	18,478	21,000	50,000	-	-
38110	Contributions & Donations	-	-	50,000	-	-	-
39110	Transfers In From Other Funds	220,459	263,214	12,503,606	12,922,065	-	-
Total Resources		\$ 5,074,172	\$ 4,649,926	\$ 18,859,526	\$ 18,930,156	\$ -	\$ -

Requirements

Object Code	Item	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Proposed FY 23-24	Approved FY 23-24	Adopted FY 23-24
Cost Center 480-51-5105-510503-							
42100	Investment Fee	\$ -	\$ -	\$ 5,000	\$ 3,000	\$ -	\$ -
43100	Professional Services - Consulting Services	-	10,994	-	70,000	-	-
48150	Construction						
	Planning	710,938	-	-	-	-	-
	System Plan	-	-	500,000	450,000	-	-
	SDC Methodology	-	11,469	24,000	14,000	-	-
	Concord Property Plan	-	2,427	-	-	-	-
	Jennings Lodge Elementary School	-	-	50,000	30,000	-	-
	Ball Fields	-	-	80,000	80,000	-	-
	Justice Property	-	-	150,000	75,000	-	-
	New Urban High School	-	-	100,000	75,000	-	-
	Hull and Swanson Natural Area	-	-	-	75,000	-	-
	Design						
	Milwaukie Bay Park	-	261,186	482,000	300,000	-	-
	Concord Property Plan	-	218,136	2,404,010	100,000	-	-
	Justice Property	-	-	-	75,000	-	-
	Jennings Lodge Elementary School	-	-	100,000	616,000	-	-
	Construction						
	Concord Property Plan	-	-	4,000,000	5,560,000	-	-
	Milwaukie Bay Park	-	-	4,927,000	4,000,000	-	-
	Future Capital Projects (Capital Projects)	-	-	-	3,000,000	-	-
48160	Equipment & Furnishings > \$5k	-	-	47,000	-	-	-
48190	Land Acquisition	-	123	-	-	-	-
49999	Reserve for Future Expenditures	-	-	5,990,516	4,407,156	-	-
Total Requirements		\$ 710,938	\$ 504,335	\$ 18,859,526	\$ 18,930,156	\$ -	\$ -
Total Resources		\$ 5,074,172	\$ 4,649,926	\$ 18,859,526	\$ 18,930,156	\$ -	\$ -

*\$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 Project by Funding Resource

Capital Improvement Projects	Project Identification Number	FY 23-24 Project Cost	SDC Funding Resources				General Fund	Other Funding	Grant Funding
			Zone 1 Milwaukie	Zone 1 UGMA	Zone 2 UGMA	Zone 3 UGMA			
System Plan and Capital Improvement Plan	500621600	\$ 450,000	\$141,259	\$224,947	\$63,360	\$20,434	\$ -	\$ -	\$ -
SDC Methodology	500621601	14,000	4,395	6,998	1,971	636	-	-	-
Milwaukie Bay Park	500621602	4,300,000	-	1,644,562	-	-	255,438	-	2,400,000
District Ball Fields	510522607	80,000	11,524	18,352	5,170	1,664	43,290	-	-
Jennings Lodge Elementary School Improvements	500621604	646,000	-	-	203,813	-	442,187	-	-
Concord Property	500621606	5,660,000	-	-	1,500,000	-	1,949,604	1,647,396	563,000
Justice Property	510523001	150,000	-	-	-	150,000	-	-	-
New Urban High School	510523002	75,000	-	-	-	-	75,000	-	-
Hull and Swanson Natural Area	510524003	75,000	-	-	22,980	-	52,020	-	-
Total Resources		\$ 11,450,000	\$ 157,178	\$ 1,894,859	\$ 1,797,294	\$ 172,734	\$ 2,817,539	\$ 1,647,396	\$ 2,963,000

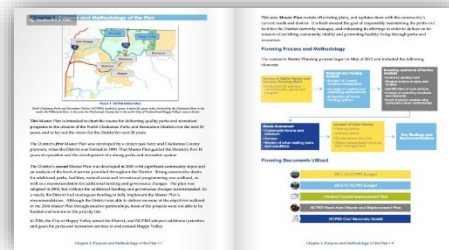
Capital Improvement Project by Requirement Category

Capital Improvement Projects	Project Identification Number	FY 23-24 Project Cost	Planning	Design	Construction	Land	Building
System Plan and Capital Improvement Plan	500621600	\$450,000	\$450,000	\$-	\$-	\$-	\$-
SDC Methodology	500621601	14,000	14,000	-	-	-	-
Milwaukee Bay Park	500621602	4,300,000	-	300,000	4,000,000	-	-
District Ball Fields Jennings Lodge	510522607	80,000	80,000	-	-	-	-
Elementary School Improvements	500621604	646,000	30,000	616,000	-	-	-
Concord Property	500621606	5,660,000	-	100,000	5,560,000	-	-
Justice Property	510523001	150,000	150,000	-	-	-	-
New Urban High School	510523002	75,000	75,000	-	-	-	-
Hull and Swanson Natural Area	510524003	75,000	75,000	-	-	-	-
Total Requirements		\$11,450,000	\$799,000	\$1,091,000	\$9,560,000	\$-	\$-

Capital Improvement Project Details

SYSTEM PLAN AND CAPITAL IMPROVEMENT PLAN

SDC Funding Resource: Districtwide
Project Manager: Katie Dunham
NCPRD Project No.: 500621600
Scheduled Completion: 2024



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, plan finalization, and publication costs. The key outputs include:

- a System-wide Plan to identify long-term vision, goals, priorities, and implementation actions;
- a Capital Improvement Plan (CIP); and
- a trail system framework and analysis of needs that will develop goals, priorities, and actions for an upcoming Trails System Plan.

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 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 23-24 PROJECT COSTS	
Planning	\$450,000
Design	-
Construction	-
Park Improvements	-
Building Improvements	-
Land	-
Land Improvements	-
Building	-
Total	\$450,000

Fiscal Year	SDCs-Zone 1 Milwaukie	SDCs-Zone 1 UGMA	SDCs-Zone 2 UGMA	SDCs-Zone 3 UGMA	Total
23-24	\$141,259	\$224,947	\$63,360	\$20,434	\$450,000
Total	\$141,259	\$224,947	\$63,360	\$20,434	\$450,000

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

SYSTEM DEVELOPMENT CHARGES METHODOLOGY UPDATE

<p>SDC Funding Resource: Districtwide</p> <p>Project Manager: Heather Koch</p> <p>NCPRD Project No.: 500621601</p> <p>Scheduled Completion: 2023</p>	
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PURPOSE AND JUSTIFICATION

The new System Development Methodology updates the 2007 SDC Methodology in order to:

- confirm a uniform methodology supported during the last phase of work (2018);
- base the methodology on updated data, such as new population figures, updated NCPRD asset inventory, and a revised SDC Capital Improvement project list; and
- determine updated SDC rate charges to new development and updated project eligibility rates.

NCPRD last updated SDC Methodology in 2007, and updates are needed.

IMPACT ON OPERATING BUDGET

This project is fully eligible for funding from SDCs. No NCPRD General Funds are budgeted. It will identify funding, rates of eligibility, and priorities for SDC funded capital projects for the District for the next ten to fifteen years, which will help inform future operating budget planning for Planning and Development as well as Parks, Trails, and Natural Areas lines of business.

NON-FINANCIAL IMPACT

Project provides for financial planning for future capital projects.

FY 23-24 PROJECT COSTS	
Planning	\$14,000
Design	-
Construction	-
Park Improvements	-
Building Improvements	-
Land	-
Land Improvements	-
Building	-
Total	\$14,000

Fiscal Year	SDCs-Zone 1 Milwaukie	SDCs-Zone 1 UGMA	SDCs-Zone 2 UGMA	SDCs-Zone 3 UGMA	Total
23-24	\$4,395	\$6,998	\$1,971	\$636	\$14,000
Total	\$4,395	\$6,998	\$1,971	\$636	\$14,000

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

MILWAUKIE BAY PARK

Project Address: 11211 SE McLoughlin Boulevard, Milwaukie
SDC Funding Resource: Zone 1-UGMA
Acreage: 3.6 acres
Project Manager: Heather Koch
NCPRD Project No.: 500621602
Scheduled Completion: 2025



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, including:

- play area for children;
- amphitheater space;
- interactive fountain;
- picnic areas;
- pathways for pedestrians;
- restrooms; and
- permanent Trolley Trail multiuse path.

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

IMPACT ON OPERATING BUDGET

NCPRD General Fund budgeted for \$255,438 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 22-23 PROJECT COSTS	
Planning	\$-
Design	300,000
Construction	4,000,000
Park Improvements	-
Building	-
Improvements	-
Land	-
Land Improvements	-
Building	-
Total	\$4,300,000

Fiscal Year	SDCs-Zone 1 UGMA	Other Grants	NCPRD General Fund	Total
22-23	\$1,644,562	\$2,400,000	\$255,438	\$4,300,000
Total	\$1,644,562	\$2,400,000	\$255,438	\$4,300,000

Note: Project is 82.97% SDC eligible based on 2007 SDC CIP Methodology. The Milwaukie Bay Park project is currently on hold. NCPRD is budgeting design and construction costs should the project move forward in FY 23-24.

DISTRICT BALL FIELDS

SDC Funding Resource: Districtwide
Acreage: 2-5 acres
Project Manager: Alex Gilbertson
NCPRD Project No.: 510522607
Scheduled Completion: 2024



PURPOSE AND JUSTIFICATION

NCPRD recognizes the need for all-weather ball fields for District residents after the disposition of Hood View Park. This project will:

- be informed by the System Plan project (goals, priorities, and community engagement);
- identify possible locations for future ball fields;
- analyze feasibility of identified locations to accommodate various field configurations; and
- analyze feasibility and estimated costs of acquisition, shared use, and development.

IMPACT ON OPERATING BUDGET

This phase of the project is for planning. NCPRD General Fund budgeted \$43,290 for the project.

NON-FINANCIAL IMPACT

This project will guide future capital investment in all-weather ball fields for the District.

FY 23-24 PROJECT COSTS	
Planning	\$80,000
Design	-
Construction	-
Park Improvements	-
Building Improvements	-
Land	-
Land Improvements	-
Building	-
Total	\$80,000

Fiscal Year	NCPRD General Fund	SDCs-Zone 1 Milwaukie	SDCs-Zone 1 UGMA	SDCs-Zone 2 UGMA	SDCs-Zone 3 UGMA	Total
23-24	\$43,290	\$11,524	\$18,352	\$5,170	\$1,664	\$80,000
Total	\$43,290	\$11,524	\$18,352	\$5,170	\$1,664	\$80,000

Note: Project is 45.89% SDC eligible based on 2007 SDC CIP Methodology.

JENNINGS LODGE ELEMENTARY SCHOOL RECREATION IMPROVEMENTS

Project Address: 18521 SE River Road
SDC Funding Resource: Zone 2-UGMA
Project Manager: Alex Gilbertson
NCPRD Project No.: 500621604
Scheduled Completion: 2024 for Schematic Design



PURPOSE AND JUSTIFICATION

In partnership with the Oregon City School District (OCSD) this project is to cooperatively develop a neighborhood park and associated park amenities. This project will:

- continue planning and initiate design for a neighborhood park in Jennings Lodge for use during non-school hours;
- improve underutilized open space at Jennings Lodge Elementary School, under an updated IGA;
- engage the neighborhood to best address needs; and
- deliver schematic design and initial cost estimate in FY 23-24 to provide the basis for building a funding package and future design and construction phases.

IMPACT ON OPERATING BUDGET

This phase of the project includes planning and schematic design. NCPRD General Fund budgeted \$442,187 for the project.

NON-FINANCIAL IMPACT

Project will provide a schematic design that will provide direction for NCPRD and OCSD to plan next steps to implement a neighborhood park.

FY 23-24 PROJECT COSTS	
Planning	\$30,000
Design	616,000
Construction	-
Park Improvements	-
Building Improvements	-
Land	-
Land Improvements	-
Building	-
Total	\$646,000

Fiscal Year	SDCs-Zone 2 UGMA	NCPRD General Fund	Total
23-24	\$203,813	\$442,187	\$646,000
Total	\$203,813	\$442,187	\$646,000

Note: Project is 31.55% SDC eligible based on 2007 SDC CIP Methodology and amended project list that was approved by the DAC and will be proposed to the NCPRD Board of Directors in 2023.

CONCORD PROPERTY

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



PURPOSE AND JUSTIFICATION

The Concord Property project is to complete design and construction documents for a community park, community center improvements, and to begin construction. These are the next phases of work to implement the earlier master plan (2020) and schematic design (2021). A joint master planning process in 2020 determined 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 with inclusive and nature-based play area;
- improvements to the existing building;
- site improvements such as parking, pedestrian walkways, plaza, and storm water treatment areas; and
- ongoing community engagement.

IMPACT ON OPERATING BUDGET

This phase of the project is for design, engineering, and construction. NCPRD General Fund budgeted \$1,949,604 for this phase of the project.

NON-FINANCIAL IMPACT

This project provides essential design and construction of a community-scale asset on NCPRD owned property in an underserved area of the District.

FY 23-24 PROJECT COSTS	
Planning	\$-
Design	100,000
Construction	5,560,000
Park Improvements	-
Building Improvements	-
Land Improvements	-
Building	-
Total	\$5,660,000

Fiscal Year	NCPRD General Fund	Disposition Proceeds	SDCs Zone 2 UGMA	Metro Local Share	Total
23-24	\$1,949,604	\$1,647,396	\$1,500,000	\$563,000	\$5,660,000
Total	\$1,949,604	\$1,647,396	\$1,500,000	\$563,000	\$5,660,000

Note: Project is 53.5% SDC eligible based on 2007 SDC CIP Methodology and amended project list that was approved by the DAC and will be proposed to the NCPRD Board of Directors in spring 2023.

JUSTICE PROPERTY

Project Address: 13871 SE 122nd Ave and Sunnyside
SDC Funding Resource: Zone 3-UGMA
Project Manager: Alex Gilbertson
NCPRD Project No.: 510523001
Scheduled Completion: 2024 for planning and early design



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 122nd Ave. The Justice Property project is to:

- plan and design a neighborhood park in Sunnyside neighborhood on undeveloped park property;
- engage the neighborhood to best address needs; and
- ready the project for the design and construction document phase in future years.

IMPACT ON OPERATING BUDGET

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

NON-FINANCIAL IMPACT

Project will provide a concept plan and early design that will provide a guide for further design and construction.

FY 23-24 PROJECT COSTS	
Planning	\$75,000
Design	75,000
Construction	-
Park Improvements	-
Building Improvements	-
Land	-
Land Improvements	-
Building	-
Total	\$150,000

Fiscal Year	NCPRD General Fund	Total
23-24	\$150,000	\$150,000
Total	\$150,000	\$150,000

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

NEW URBAN HIGH SCHOOL RECREATION IMPROVEMENTS

Project Address: 1901 SE Oak Grove Blvd
SDC Funding Resource: Zone 2-UGMA
Project Manager: Heather Koch
NCPRD Project No.: 510523002
Scheduled Completion: 2024 for concept planning



PURPOSE AND JUSTIFICATION

NCPRD’s adopted Parks and Recreation Master Plan (2004) and Revised Draft Master Plan (2015) identify the need for additional neighborhood park opportunities in the Oak Grove area of the District. NCPRD is working with North Clackamas School District (NCSD) to develop an agreement to cooperatively develop a neighborhood park and associated amenities. The New Urban High School recreation improvement project is to:

- plan for future neighborhood park in underutilized open space;
- develop an intergovernmental agreement (IGA) with NCSD to plan, design, construct, operate, and maintain the park;
- engage residents and visitors to understand and best address needs; and
- develop a concept plan for the park to prepare for design and construction phases.

IMPACT ON OPERATING BUDGET

This phase of the project is for planning. NCPRD General Fund budgeted \$75,000 for the project.

NON-FINANCIAL IMPACT

Project will provide an intergovernmental agreement and initial plan to guide NCPRD and NCSD in the design and construction of a neighborhood park.

FY 224 PROJECT COSTS	
Planning	\$75,000
Design	-
Construction	-
Park Improvements	-
Building Improvements	-
Land	-
Land Improvements	-
Building	-
Total	\$100,000

Fiscal Year	NCPRD General Fund	Total
23-24	\$75,000	\$75,000
Total	\$75,000	\$75,000

Note: This project is not SDC eligible.

HULL AND SWANSON NATURAL AREA

Project Location: SE Hull Ave, east of Addie St.
SDC Funding Resource: Zone 2-UGMA
Project Manager: Alex Gilbertson
NCPRD Project No.: 510524003
Scheduled Completion: 2024 for concept planning



PURPOSE & JUSTIFICATION

This project is to further develop the concept for the Hull and Swanson properties in the Boardman-Rinearson Wetland Complex located in the Jennings Lodge neighborhood. The project was a priority project within the District’s 2015 draft Master Plan and is in an area of the District where there is a high percentage of renters without ample access to open space. This project will:

- further develop the concept developed in the 2014 Boardman-Rinearson Wetland Complex Preliminary Preferred Option to provide the foundation for further design;
- engage the neighborhood to best address needs; and
- prioritize and plan for design elements such as a boardwalk, overlook, sidewalks, and habitat restoration.

IMPACT ON OPERATING BUDGET

This phase of the project is for planning. NCPRD General Fund budgeted \$52,020 for the project.

NON-FINANCIAL IMPACT

Project will provide a concept plan to guide further design and engineering.

FY 23-24 PROJECT COSTS	
Planning	\$75,000
Design	-
Construction	-
Park Improvements	-
Building Improvements	-
Land	-
Land Improvements	-
Building	-
Total	\$75,000

Fiscal Year	SDCs-Zone 2 UGMA	NCPRD General Fund	Total
23-24	\$22,980	\$52,020	\$75,000
Total	\$22,980	\$52,020	\$75,000

Note: Project is 30.64 % SDC eligible based on 2007 SDC CIP Methodology and amended project list that was approved by DAC and will be proposed to NCPRD Board of Directors in spring 2023.

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 in excess of one year.

CAPITAL REPAIR AND REPLACEMENT PROJECTS FY 23-24

- Alma Myra Park – replace aged playground equipment
- Altamont Park – replace concrete path
- Aquatic Park Air Curtain – addition to front entry door system
- Aquatic Park Diving Board – routine replacement
- Aquatic Park Valves – replace failing valves in pump room
- Gym Floors at Clackamas and Concord School Buildings – recoat with urethane surfacing
- Maintenance Route Truck – replace 1998 Chevy that is beyond it’s useful life and unreliable
- Maintenance Equipment Trailer – current trailer beyond it’s useful life and needs frequent repairs
- Milwaukie Community Center Cameras – exterior security lighting and cameras
- Milwaukie Community Center Appliances – double oven and freezer door replacement
- Milwaukie Community Center Pool Room – transform Pool Room to programmable class space
- Sidewalk Repairs – identified in multiple park locations
- Update Signage – Districtwide, in response to House Bill 3115
- Wichita School Building Roof – beyond it’s useful life

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 parks district, and has led NCPRD to budget capital expenditures from the permanent tax base typically reserved for operational purposes. Previously, the District has 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 23-24. 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 20-21	Actual FY 21-22	Budget FY 22-23	Proposed FY 23-24	Approved FY 23-24	Adopted FY 23-24
Cost Center 480-51-5105-510504-							
30110	Restricted Beginning Fund Balance	\$ 3,412,560	\$ 3,377,146	\$ 3,208,650	\$ 2,993,684	\$ -	\$ -
33150	State Operating Grants	-	-	-	45,000	-	-
34430	Miscellaneous Fees	8,220	-	-	-	-	-
36110	Interest Income	22,773	14,670	20,000	50,000	-	-
Total Resources		\$ 3,443,553	\$ 3,391,816	\$ 3,228,650	\$ 3,088,684	\$ -	\$ -

Requirements

Object Code	Item	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Proposed FY 23-24	Approved FY 23-24	Adopted FY 23-24
Cost Center 480-51-5105-510504-							
42100	Investment Fee	\$ -	\$ -	\$ 5,000	\$ 3,000	\$ -	\$ -
43100	Professional Services	20,960	14,107	-	-	-	-
44270	Signage	-	-	45,000	15,000	-	-
44280	Small Tools & Equipment < \$5K	3,459	-	30,000	-	-	-
48120	Building Improvements	41,988	17,571	193,000	739,948	-	-
48150	Construction - Park Improvements	-	-	1,272,894	850,000	-	-
48200	Land Improvements	-	6,350	105,000	-	-	-
48230	Vehicles	-	17,100	24,700	75,000	-	-
49999	Reserve For Future Expenditures	-	-	1,553,056	1,405,736	-	-
Total Requirements		\$ 66,407	\$ 55,128	\$ 3,228,650	\$ 3,088,684	\$ -	\$ -
Total Resources		\$ 3,443,553	\$ 3,391,816	\$ 3,228,650	\$ 3,088,684	\$ -	\$ -

Capital Repair and Replacement Items

ALMA MYRA PLAYGROUND REPLACEMENT

After conducting a playground safety inspection, it was determined that the wood materials used in the original construction of the playground structure at Alma Myra Park is rotting. Therefore, the small playground structure is beyond its useful life and needs to be replaced.

Budgeted cost: \$74,448



ALTAMONT PARK CONCRETE PATH REPLACEMENT

Replace existing soft surface trail with a concrete trail. The current path gets saturated and soggy during the rainy season and becomes unusable and unsafe. This replacement will connect the already in-place ADA accessible path that services the play area but does not form a complete circle around the park.

Budgeted cost: \$45,000



AQUATIC PARK AIR CURTAIN

The Aquatic Park automated doors are programmed to stay open for five to ten seconds for patrons to enter and exit the building, this delayed opening and closing allows cold or heated air to escape the building. An air curtain system would minimize this loss of treated air and even out the lobby temperature.

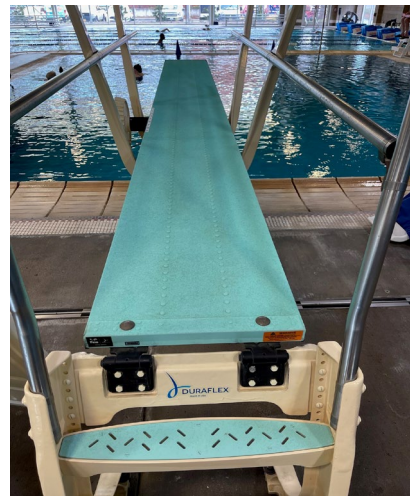
Budgeted Cost: \$7,500



AQUATIC PARK DIVING BOARD

The NCPD diving boards need to be routinely replaced as their grip wears down due to constant use. Without replacement there are safety and liability concerns.

Budgeted cost: \$8,000



AQUATIC PARK PUMP ROOM VALVES

The multi-position valves (MPVs) in the Aquatic Park pump room are failing. The 28 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 NCPD is budgeting to replace one valve in FY 23-24. One valve was previously replaced in 2020.

Budgeted cost: \$8,000



GYM FLOORS AT CLACKAMAS AND CONCORD SCHOOL BUILDINGS

The gym floors at Concord and Clackamas school buildings are slick and need to be recoated with a urethane surfacing. The urethane coating assists with grip and prevents slipping hazards to users.

Budgeted cost: \$7,000



MAINTENANCE ROUTE TRUCK

One of NCPRD's route trucks, a 1998 Chevrolet 1500, is beyond its useful life and needs to be replaced. The truck is no longer reliable and continued maintenance is wearing on the District as the truck becomes unavailable for use. Replacing the truck will ensure staff can safely transport between park and facility locations.

Budgeted cost: \$65,000



MAINTENANCE EQUIPMENT TRAILER

The NCPRD Maintenance equipment trailer needs frequent repairs and is beyond its useful life. The trailer is used daily, hauling equipment around to various District parks and facilities for maintenance.

Budgeted cost: \$10,000



MILWAUKIE COMMUNITY CENTER CAMERAS

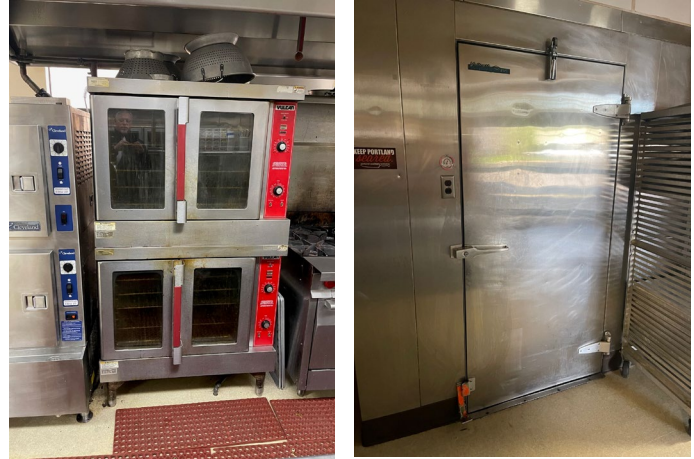
The Milwaukie Community Center has been awarded a \$25,000 grant from the Department of Human Services for exterior security lighting and cameras for the building. NCPRD Capital Repair and Replacement budget will contribute \$5,000 toward this project that will cover additional cameras for the interior, public areas, of the Milwaukie Community Center.

Budgeted cost: \$30,000

MILWAUKIE COMMUNITY CENTER APPLIANCES

The Nutrition program has been awarded a \$20,000 grant from the Department of Human Services to purchase an interior freezer door and double oven for the kitchen located in the Milwaukie Community Center. The kitchen is used to prep food for Meals on Wheels and for meals provided at Pete's Café.

Budgeted cost: \$20,000



MILWAUKIE COMMUNITY CENTER POOL ROOM

The Pool Room at the Milwaukie Community Center currently is space underutilized. The Milwaukie Community Center Advisory Board, along with representatives from the Milwaukie Community Center Foundation formed a committee to determine the best use of this space. It was determined that the pool tables could be relocated to another area or NCPRD facility and that the space currently occupied by the pool tables could be reconstructed for programmable class space. A new modular wall will be constructed.

Budgeted cost: \$25,000



SIDEWALK REPAIRS

Sidewalk repairs are needed at multiple park locations due to raised, uneven, or broken sections created by tree roots, ground settling, and vehicular traffic. Sites include Summerfield Park, Pioneer Park, North Clackamas Park, Altamont Park, Stringfield Park, and Ardenwald Park.

Budgeted Cost: \$15,000



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

WICHITA SCHOOL BUILDING ROOF

The roof on the Wichita School building is beyond its useful life, leaking in many areas, and needs to be replaced. The existing roof will need to be torn off and new roofing, flashings, gutters, and downspouts will be installed. Roofing material used will consist of composite in some areas and membrane in others.

Budgeted Cost: \$500,000



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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.

The series 2000 bond, issued in 1993, was refunded in May 2000 by the issuance of \$8.5 million in Limited Tax Revenue Refunding Bonds. It was issued to pay for construction of the NCPRD Aquatic Park and seven parks within the District. To take advantage of low interest rates, the debt was again refunded in January 2010 by the issuance of Full Faith and Credit Refunding Bonds for \$5.6 million; and the life of the debt was extended 5 years. NCPRD paid the 2010 Debt in full April 2020.

NCPRD does not anticipate issuing any new bonds in FY 23-24.

DEBT SERVICE FUND BUDGET SUMMARY – FUND 382

RESOURCES	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Projected	FY 23-24 Proposed
Beginning Fund Balance	262,393	-	-	-	-
Revenues					
All Other Revenue Resources	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-
Sub-total - Revenues	-	-	-	-	-
TOTAL RESOURCES	262,393	-	-	-	-
REQUIREMENTS					
Operating Expenditures					
Materials and Services	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	262,393	-	-	-	-
Ending Fund Balance	-	-	-	-	-
TOTAL REQUIREMENTS	262,393	-	-	-	-

DEBT LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Proposed FY 23-24	Approved FY 23-24	Adopted FY 23-24
Cost Center 382-51-5106-510602-							
30110	Restricted Beginning Fund Balance	\$ 262,393	\$ -	\$ -	\$ -	\$ -	\$ -
36110	Interest Income	-	-	-	-	-	-
39110	Transfers In From Other Funds	-	-	-	-	-	-
	Total Resources	\$ 262,393	\$ -	\$ -	\$ -	\$ -	\$ -

Requirements

Object Code	Item	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Proposed FY 23-24	Approved FY 23-24	Adopted FY 23-24
Cost Center 382-51-5106-510602-							
42100	Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47750	Transfers To Other Funds	262,393	-	-	-	-	-
49210	Principal	-	-	-	-	-	-
49220	Interest	-	-	-	-	-	-
	Total Requirements	\$ 262,393	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Resources	\$ 262,393	\$ -	\$ -	\$ -	\$ -	\$ -



APPENDIX



NORTH CLACKAMAS
PARKS & RECREATION DISTRICT

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SUMMARY OF STAFFING BY PROGRAM

Fund Program	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Proposed FY 23-24	Approved FY 23-24	Adopted FY 23-24
N CPRD General Fund						
Administration						
Full-Time *	0.00	0.00	0.00	0.00	0.00	0.00
Temporary and Part-Time **	0.00	0.00	0.00	0.00	0.00	0.00
Marketing and Communication						
Full-Time *	1.30	1.30	1.30	1.30	0.00	0.00
Temporary and Part-Time **	0.85	0.83	0.83	0.43	0.00	0.00
Recreation						
Full-Time *	2.29	4.29	4.35	5.22	0.00	0.00
Temporary and Part-Time **	1.89	2.90	1.95	2.72	0.00	0.00
Aquatic Park						
Full-Time *	5.98	5.75	6.83	7.78	0.00	0.00
Temporary and Part-Time **	21.14	19.88	16.53	16.56	0.00	0.00
Sports						
Full-Time *	4.16	4.14	4.09	4.14	0.00	0.00
Temporary and Part-Time **	11.37	10.98	12.62	12.93	0.00	0.00
Social Services						
Full-Time *	3.88	1.60	3.91	3.12	0.00	0.00
Temporary and Part-Time **	2.95	1.44	1.79	0.84	0.00	0.00
Nutrition						
Full-Time *	3.29	3.41	1.99	2.90	0.00	0.00
Temporary and Part-Time **	1.32	3.03	2.31	1.84	0.00	0.00
Transportation						
Full-Time *	0.34	0.67	0.42	0.33	0.00	0.00
Temporary and Part-Time **	1.65	1.68	0.79	1.57	0.00	0.00
Parks and Facility Maintenance						
Full-Time *	9.05	9.05	10.20	10.45	0.00	0.00
Temporary and Part-Time **	3.50	2.75	2.75	2.00	0.00	0.00
Trails and Natural Areas						
Full-Time *	2.25	2.30	2.35	2.30	0.00	0.00
Temporary and Part-Time **	1.37	1.37	1.37	1.37	0.00	0.00
Planning						
Full-Time *	2.85	3.27	3.35	3.25	0.00	0.00
Temporary and Part-Time **	0.55	0.50	0.00	0.88	0.00	0.00
Total N CPRD General Fund	81.98	81.15	79.73	79.73	0.00	0.00
Total Full-Time *	35.39	35.79	38.79	40.79	0.00	0.00
Total Temporary and Part-Time **	46.59	45.36	40.94	40.13	0.00	0.00
TOTAL N CPRD STAFFING	81.98	81.15	79.73	80.92	0.00	0.00

The increase of 2 FTE for FY 23-24 reflects the addition of two new positions. The costs for these positions is almost completely offset by the decrease in part-time temporary staffing.

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

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

PERSONNEL SERVICES SUMMARY

Position Description	FTE	Salary	Fringe Benefits	Total	Marketing & Communication		Recreation	
					%	Amount	%	Amount
Accountant 2	1	\$ 97,451	\$ 66,641	\$ 164,092	5%	\$ 8,205	8%	\$ 13,127
Accounting Specialist 2	1	70,233	37,027	107,260	5%	5,363	8%	8,581
Administrative Specialist 1	1	72,235	33,047	105,282	-	-	80%	84,226
Administrative Specialist 2	1	80,445	32,901	113,346	5%	5,667	8%	9,068
Aquatic Exercise Instructor	0.5	26,926	28,604	55,530	-	-	-	-
Aquatic Park Shift Coordinator	1	46,676	28,107	74,783	-	-	-	-
Aquatic Park Shift Coordinator	1	43,105	51,871	94,976	-	-	-	-
Building Maintenance Assistant	1	46,251	53,062	99,313	-	-	-	-
Building Maintenance Sp. Sr.	1	76,935	58,872	135,807	-	-	-	-
Cafeteria Cook, Senior	0.88	51,645	48,733	100,378	-	-	-	-
Deputy Director, NCPRD	1	137,879	87,636	225,515	5%	11,276	8%	18,041
Director, NCPRD	1	209,243	94,700	303,943	5%	15,197	8%	24,315
Human Services Assistant	0.8	53,984	43,040	97,024	-	-	10%	9,702
Human Services Coordinator 1	1	73,351	47,363	120,714	-	-	-	-
Human Services Coordinator 1	0.88	56,708	56,457	113,165	-	-	-	-
Human Services Coordinator 2	1	79,085	65,183	144,268	-	-	20%	28,854
Human Services Supervisor	1	108,974	76,318	185,292	-	-	20%	37,058
Management Analyst, Senior	1	90,070	69,654	159,724	-	-	-	-
Marketing Program Specialist	1	101,653	71,015	172,668	100%	172,668	-	-
NCPRD Division Director	1	143,241	82,169	225,410	-	-	-	-
NCPRD Division Director	1	149,899	99,712	249,611	5%	12,481	30%	74,883
NCPRD Division Director	1	131,741	83,476	215,217	-	-	-	-
Office Supervisor	1	92,005	47,923	139,928	-	-	24%	33,583
Park Maintenance Specialist	1	53,454	31,454	84,908	-	-	-	-
Park Maintenance Specialist	1	62,896	34,248	97,144	-	-	-	-
Park Maintenance Specialist	1	62,896	56,340	119,236	-	-	-	-
Park Maintenance Specialist	1	58,225	54,572	112,797	-	-	-	-
Park Maintenance Specialist	1	63,525	44,339	107,864	-	-	-	-
Park Maintenance Supervisor	1	84,021	65,042	149,063	-	-	-	-
Planner, Principal	1	105,628	69,545	175,173	-	-	-	-
Planner, Principal	1	121,487	47,302	168,789	-	-	-	-
Park & Rec Program Coordinator	1	76,266	30,179	106,445	-	-	-	-
Park & Rec Program Coordinator	1	63,254	35,405	98,659	-	-	-	-
Park & Rec Program Coordinator	1	73,254	57,479	130,733	-	-	-	-
Park & Rec Program Coordinator	1	74,074	54,355	128,429	-	-	100%	128,429
Park & Rec Program Coordinator	1	73,712	38,344	112,056	-	-	-	-
Park & Rec Program Coordinator	1	64,809	60,089	124,898	-	-	100%	124,898
Recreation Manager	1	110,911	82,993	193,904	-	-	-	-
Recreation Manager	1	109,303	62,128	171,431	-	-	-	-
Recreation Manager	1	92,987	70,638	163,625	-	-	100%	163,625
Recreation Supervisor	1	86,157	44,760	130,917	-	-	-	-
Service Maintenance Worker	0.73	29,772	21,030	50,802	-	-	-	-
Total Regular Employees	40.79	\$ 3,506,366	\$ 2,323,761	\$ 5,830,127		\$ 230,857		\$ 758,391
Temp and Part-time Personnel	41.13	1,555,607	430,446	1,986,053		31,496		163,560
Other Fringe Benefits			90,437	90,437		2,591		8,680
(including Vacation buyout, Health adjustments, Workers-comp, and Unemployment)								
Total Personnel Services	81.92			\$ 7,906,617		\$ 264,943		\$ 930,632

PERSONNEL SERVICES SUMMARY *continued*

Position Description	FTE	Salary	Fringe		Aquatic Park		Sports	
			Benefits	Total	%	Amount	%	Amount
Accountant 2	1	\$ 97,451	\$ 66,641	\$ 164,092	18%	\$ 29,537	15%	\$ 24,614
Accounting Specialist 2	1	70,233	37,027	107,260	18%	19,307	15%	16,089
Administrative Specialist 1	1	72,235	33,047	105,282	-	-	-	-
Administrative Specialist 2	1	80,445	32,901	113,346	18%	20,402	15%	17,002
Aquatic Exercise Instructor	0.5	26,926	28,604	55,530	100%	55,530	-	-
Aquatic Park Shift Coordinator	1	46,676	28,107	74,783	100%	74,783	-	-
Aquatic Park Shift Coordinator	1	43,105	51,871	94,976	100%	94,976	-	-
Building Maintenance Assistant	1	46,251	53,062	99,313	-	-	-	-
Building Maintenance Sp. Sr.	1	76,935	58,872	135,807	-	-	-	-
Cafeteria Cook, Senior	0.88	51,645	48,733	100,378	-	-	-	-
Deputy Director, NCPRD	1	137,879	87,636	225,515	18%	40,593	15%	33,827
Director, NCPRD	1	209,243	94,700	303,943	18%	54,710	15%	45,591
Human Services Assistant	0.8	53,984	43,040	97,024	-	-	-	-
Human Services Coordinator 1	1	73,351	47,363	120,714	-	-	-	-
Human Services Coordinator 1	0.88	56,708	56,457	113,165	-	-	-	-
Human Services Coordinator 2	1	79,085	65,183	144,268	-	-	-	-
Human Services Supervisor	1	108,974	76,318	185,292	-	-	-	-
Management Analyst, Senior	1	90,070	69,654	159,724	-	-	-	-
Marketing Program Specialist	1	101,653	71,015	172,668	-	-	-	-
NCPRD Division Director	1	143,241	82,169	225,410	-	-	-	-
NCPRD Division Director	1	149,899	99,712	249,611	30%	74,883	15%	37,442
NCPRD Division Director	1	131,741	83,476	215,217	-	-	-	-
Office Supervisor	1	92,005	47,923	139,928	35%	48,975	24%	33,583
Park Maintenance Specialist	1	53,454	31,454	84,908	-	-	-	-
Park Maintenance Specialist	1	62,896	34,248	97,144	-	-	-	-
Park Maintenance Specialist	1	62,896	56,340	119,236	-	-	-	-
Park Maintenance Specialist	1	58,225	54,572	112,797	-	-	-	-
Park Maintenance Specialist	1	63,525	44,339	107,864	-	-	-	-
Park Maintenance Supervisor	1	84,021	65,042	149,063	-	-	-	-
Planner, Principal	1	105,628	69,545	175,173	-	-	-	-
Planner, Principal	1	121,487	47,302	168,789	-	-	-	-
Park & Rec Program Coordinator	1	76,266	30,179	106,445	-	-	100%	106,445
Park & Rec Program Coordinator	1	63,254	35,405	98,659	-	-	-	-
Park & Rec Program Coordinator	1	73,254	57,479	130,733	-	-	100%	130,733
Park & Rec Program Coordinator	1	74,074	54,355	128,429	-	-	-	-
Park & Rec Program Coordinator	1	73,712	38,344	112,056	100%	112,056	-	-
Park & Rec Program Coordinator	1	64,809	60,089	124,898	-	-	-	-
Recreation Manager	1	110,911	82,993	193,904	100%	193,904	-	-
Recreation Manager	1	109,303	62,128	171,431	-	-	100%	171,431
Recreation Manager	1	92,987	70,638	163,625	-	-	-	-
Recreation Supervisor	1	86,157	44,760	130,917	100%	130,917	-	-
Service Maintenance Worker	0.73	29,772	21,030	50,802	100%	50,802	-	-
Total Regular Employees	40.79	\$ 3,506,366	\$ 2,323,761	\$ 5,830,127		\$ 1,001,375		\$ 616,758
Temp and Part-time Personnel	41.13	1,555,607	430,446	1,986,053		727,792		559,645
Other Fringe Benefits			90,437	90,437		20,764		10,987
(including Vacation buyout, Health adjustments, Workers-comp, and Unemployment)								
Total Personnel Services	81.92			\$ 7,906,618		\$ 1,749,931		\$ 1,187,390

PERSONNEL SERVICES SUMMARY *continued*

Position Description	FTE	Salary	Fringe		Social Services		Nutrition	
			Benefits	Total	%	Amount	%	Amount
Accountant 2	1	\$ 97,451	\$ 66,641	\$ 164,092	6%	\$ 9,846	9%	\$ 14,768
Accounting Specialist 2	1	70,233	37,027	107,260	6%	\$ 6,436	9%	9,653
Administrative Specialist 1	1	72,235	33,047	105,282	20%	\$ 21,056	-	-
Administrative Specialist 2	1	80,445	32,901	113,346	6%	6,801	9%	10,201
Aquatic Exercise Instructor	0.5	26,926	28,604	55,530	-	-	-	-
Aquatic Park Shift Coordinator	1	46,676	28,107	74,783	-	-	-	-
Aquatic Park Shift Coordinator	1	43,105	51,871	94,976	-	-	-	-
Building Maintenance Assistant	1	46,251	53,062	99,313	-	-	-	-
Building Maintenance Sp. Sr.	1	76,935	58,872	135,807	-	-	-	-
Cafeteria Cook, Senior	0.88	51,645	48,733	100,378	-	-	100%	100,378
Deputy Director, NCPRD	1	137,879	87,636	225,515	6%	\$ 13,531	9%	20,296
Director, NCPRD	1	209,243	94,700	303,943	6%	18,237	9%	27,355
Human Services Assistant	0.8	53,984	43,040	97,024	50%	48,512	20%	19,405
Human Services Coordinator 1	1	73,351	47,363	120,714	20%	24,143	80%	96,571
Human Services Coordinator 1	0.88	56,708	56,457	113,165	100%	113,165	-	-
Human Services Coordinator 2	1	79,085	65,183	144,268	60%	86,561	20%	28,854
Human Services Supervisor	1	108,974	76,318	185,292	35%	64,852	35%	64,852
Management Analyst, Senior	1	90,070	69,654	159,724	-	-	-	-
Marketing Program Specialist	1	101,653	71,015	172,668	-	-	-	-
NCPRD Division Director	1	143,241	82,169	225,410	-	-	-	-
NCPRD Division Director	1	149,899	99,712	249,611	11%	27,457	3%	7,488
NCPRD Division Director	1	131,741	83,476	215,217	-	-	-	-
Office Supervisor	1	92,005	47,923	139,928	8%	11,194	3%	4,198
Park Maintenance Specialist	1	53,454	31,454	84,908	-	-	-	-
Park Maintenance Specialist	1	62,896	34,248	97,144	-	-	-	-
Park Maintenance Specialist	1	62,896	56,340	119,236	-	-	-	-
Park Maintenance Specialist	1	58,225	54,572	112,797	-	-	-	-
Park Maintenance Specialist	1	63,525	44,339	107,864	-	-	-	-
Park Maintenance Supervisor	1	84,021	65,042	149,063	-	-	-	-
Planner, Principal	1	105,628	69,545	175,173	-	-	-	-
Planner, Principal	1	121,487	47,302	168,789	-	-	-	-
Park & Rec Program Coordinator	1	76,266	30,179	106,445	-	-	-	-
Park & Rec Program Coordinator	1	63,254	35,405	98,659	-	-	-	-
Park & Rec Program Coordinator	1	73,254	57,479	130,733	-	-	-	-
Park & Rec Program Coordinator	1	74,074	54,355	128,429	-	-	-	-
Park & Rec Program Coordinator	1	73,712	38,344	112,056	-	-	-	-
Park & Rec Program Coordinator	1	64,809	60,089	124,898	-	-	-	-
Recreation Manager	1	110,911	82,993	193,904	-	-	-	-
Recreation Manager	1	109,303	62,128	171,431	-	-	-	-
Recreation Manager	1	92,987	70,638	163,625	-	-	-	-
Recreation Supervisor	1	86,157	44,760	130,917	-	-	-	-
Service Maintenance Worker	0.73	29,772	21,030	50,802	-	-	-	-
Total Regular Employees	40.79	\$ 3,506,366	\$ 2,323,761	\$ 5,830,127		\$ 451,790		\$ 404,020
Temp and Part-time Personnel	41.13	1,555,607	430,446	1,986,053		56,081		122,544
Other Fringe Benefits			90,437	90,437		6,109		3,943
(including Vacation buyout, Health adjustments, Workers-comp, and Unemployment)								
Total Personnel Services	81.92			\$ 7,906,618		\$ 513,981		\$ 530,507

PERSONNEL SERVICES SUMMARY *continued*

Position Description	FTE	Salary	Fringe Benefits	Total	Transportation		Park & Facility Maintenance	
					%	Amount	%	Amount
Accountant 2	1	\$ 97,451	\$ 66,641	\$ 164,092	1%	\$ 1,641	28%	\$ 45,946
Accounting Specialist 2	1	70,233	37,027	107,260	1%	1,073	28%	30,033
Administrative Specialist 1	1	72,235	33,047	105,282	-	-	-	-
Administrative Specialist 2	1	80,445	32,901	113,346	1%	1,133	28%	31,737
Aquatic Exercise Instructor	0.5	26,926	28,604	55,530	-	-	-	-
Aquatic Park Shift Coordinator	1	46,676	28,107	74,783	-	-	-	-
Aquatic Park Shift Coordinator	1	43,105	51,871					
Building Maintenance Assistant	1	46,251	53,062	99,313	-	-	100%	99,313
Building Maintenance Sp. Sr.	1	76,935	58,872	135,807	-	-	100%	135,807
Cafeteria Cook, Senior	0.88	51,645	48,733	100,378	-	-	-	-
Deputy Director, NCPRD	1	137,879	87,636	225,515	1%	2,255	28%	63,144
Director, NCPRD	1	209,243	94,700	303,943	1%	3,039	28%	85,104
Human Services Assistant	0.8	53,984	43,040	97,024	20%	19,405	-	-
Human Services Coordinator 1	1	73,351	47,363	120,714	-	-	-	-
Human Services Coordinator 1	0.88	56,708	56,457	113,165	-	-	-	-
Human Services Coordinator 2	1	79,085	65,183	144,268	-	-	-	-
Human Services Supervisor	1	108,974	76,318	185,292	10%	18,529	-	-
Management Analyst, Senior	1	90,070	69,654	159,724	-	-	-	-
Marketing Program Specialist	1	101,653	71,015	172,668	-	-	-	-
NCPRD Division Director	1	143,241	82,169	225,410	-	-	100%	225,410
NCPRD Division Director	1	149,899	99,712	249,611	1%	2,496	-	-
NCPRD Division Director	1	131,741	83,476	215,217	-	-	-	-
Office Supervisor	1	92,005	47,923	139,928	1%	1,399	5%	6,996
Park Maintenance Specialist	1	53,454	31,454	84,908	-	-	100%	84,908
Park Maintenance Specialist	1	62,896	34,248	97,144	-	-	100%	97,144
Park Maintenance Specialist	1	62,896	56,340	119,236	-	-	100%	119,236
Park Maintenance Specialist	1	58,225	54,572	112,797	-	-	100%	112,797
Park Maintenance Specialist	1	63,525	44,339	107,864	-	-	100%	107,864
Park Maintenance Supervisor	1	84,021	65,042	149,063	-	-	100%	149,063
Planner, Principal	1	105,628	69,545	175,173	-	-	-	-
Planner, Principal	1	121,487	47,302	168,789	-	-	-	-
Park & Rec Program Coordinator	1	76,266	30,179	106,445	-	-	-	-
Park & Rec Program Coordinator	1	63,254	35,405	98,659	-	-	-	-
Park & Rec Program Coordinator	1	73,254	57,479	130,733	-	-	-	-
Park & Rec Program Coordinator	1	74,074	54,355	128,429	-	-	-	-
Park & Rec Program Coordinator	1	73,712	38,344	112,056	-	-	-	-
Park & Rec Program Coordinator	1	64,809	60,089	124,898	-	-	-	-
Recreation Manager	1	110,911	82,993	193,904	-	-	-	-
Recreation Manager	1	109,303	62,128	171,431	-	-	-	-
Recreation Manager	1	92,987	70,638	163,625	-	-	-	-
Recreation Supervisor	1	86,157	44,760	130,917	-	-	-	-
Service Maintenance Worker	0.73	29,772	21,030	50,802	-	-	-	-
Total Regular Employees	40.79	\$ 3,506,366	\$ 2,323,761	\$ 5,735,151		\$ 50,971		\$ 1,394,505
Temp and Part-time Personnel	41.13	1,555,607	430,446	1,986,053		107,007		90,425
Other Fringe Benefits			90,437	90,437		945		26,201
(including Vacation buyout, Health adjustments, Workers-comp, and Unemployment)								
Total Personnel Services	81.92			\$ 7,811,642		\$ 158,923		\$ 1,511,130

PERSONNEL SERVICES SUMMARY *continued*

Position Description	FTE	Salary	Fringe		Natural Areas		Planning	
			Benefits	Total	%	Amount	%	Amount
Accountant 2	1	\$ 97,451	\$ 66,641	\$ 164,092	6%	\$ 9,846	4%	\$ 6,564
Accounting Specialist 2	1	70,233	37,027	107,260	6%	6,436	4%	4,290
Administrative Specialist 1	1	72,235	33,047	105,282	-	-	-	-
Administrative Specialist 2	1	80,445	32,901	113,346	6%	6,801	4%	4,534
Aquatic Exercise Instructor	0.5	26,926	28,604	55,530	-	-	-	-
Aquatic Park Shift Coordinator	1	46,676	28,107	74,783	-	-	-	-
Aquatic Park Shift Coordinator	1	43,105	51,871	94,976	-	-	-	-
Building Maintenance Assistant	1	46,251	53,062	99,313	-	-	-	-
Building Maintenance Sp. Sr.	1	76,935	58,872	135,807	-	-	-	-
Cafeteria Cook, Senior	0.88	51,645	48,733	100,378	-	-	-	-
Deputy Director, NCPRD	1	137,879	87,636	225,515	6%	13,531	4%	9,021
Director, NCPRD	1	209,243	94,700	303,943	6%	18,237	4%	12,158
Human Services Assistant	0.8	53,984	43,040	97,024	-	-	-	-
Human Services Coordinator 1	1	73,351	47,363	120,714	-	-	-	-
Human Services Coordinator 1	0.88	56,708	56,457	113,165	-	-	-	-
Human Services Coordinator 2	1	79,085	65,183	144,268	-	-	-	-
Human Services Supervisor	1	108,974	76,318	185,292	-	-	-	-
Management Analyst, Senior	1	90,070	69,654	159,724	100%	159,724	-	-
Marketing Program Specialist	1	101,653	71,015	172,668	-	-	-	-
NCPRD Division Director	1	143,241	82,169	225,410	-	-	-	-
NCPRD Division Director	1	149,899	99,712	249,611	-	-	5%	12,481
NCPRD Division Director	1	131,741	83,476	215,217	-	-	100%	215,217
Office Supervisor	1	92,005	47,923	139,928	-	-	-	-
Park Maintenance Specialist	1	53,454	31,454	84,908	-	-	-	-
Park Maintenance Specialist	1	62,896	34,248	97,144	-	-	-	-
Park Maintenance Specialist	1	62,896	56,340	119,236	-	-	-	-
Park Maintenance Specialist	1	58,225	54,572	112,797	-	-	-	-
Park Maintenance Specialist	1	63,525	44,339	107,864	-	-	-	-
Park Maintenance Supervisor	1	84,021	65,042	149,063	-	-	-	-
Planner, Principal	1	105,628	69,545	175,173	-	-	100%	175,173
Planner, Principal	1	121,487	47,302	168,789	-	-	100%	168,789
Park & Rec Program Coordinator	1	76,266	30,179	106,445	-	-	-	-
Park & Rec Program Coordinator	1	63,254	35,405	98,659	100%	98,659	-	-
Park & Rec Program Coordinator	1	73,254	57,479	130,733	-	-	-	-
Park & Rec Program Coordinator	1	74,074	54,355	128,429	-	-	-	-
Park & Rec Program Coordinator	1	73,712	38,344	112,056	-	-	-	-
Park & Rec Program Coordinator	1	64,809	60,089	124,898	-	-	-	-
Recreation Manager	1	110,911	82,993	193,904	-	-	-	-
Recreation Manager	1	109,303	62,128	171,431	-	-	-	-
Recreation Manager	1	92,987	70,638	163,625	-	-	-	-
Recreation Supervisor	1	86,157	44,760	130,917	-	-	-	-
Service Maintenance Worker	0.73	29,772	21,030	50,802	-	-	-	-
Total Regular Employees	40.79	\$ 3,506,366	\$ 2,323,761	\$ 5,830,127		\$ 313,233		\$ 608,227
Temp and Part-time Personnel	41.13	1,555,607	430,446	1,986,053		74,082		53,421
Other Fringe Benefits			90,437	90,437		4,909		5,309
(including Vacation buyout, Health adjustments, Workers-comp, and Unemployment)								
Total Personnel Services	81.92			\$ 7,906,618		\$ 392,224		\$ 666,956

GLOSSARY

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

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

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

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

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 that records revenues only when they are actually received and expenditures only when cash is paid.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND BALANCE. The excess of the assets of a fund over its liabilities and reserves except in the case of

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

FY. See FISCAL YEAR.

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

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

GENERAL FUND (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. 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 credit-worthiness performed by an independent rating service. In the context of insurance, an evaluation of the organization's exposure performed by an independent rating service.

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

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

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

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

REVENUE. Income received by the District in support of the government's program of services to the community. The receipts and receivables for an organizational unit of the District 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 showing the amount of taxes imposed against each taxable property.

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

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

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

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

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

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
OCSD – 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