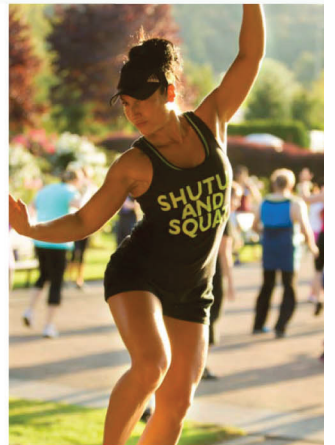
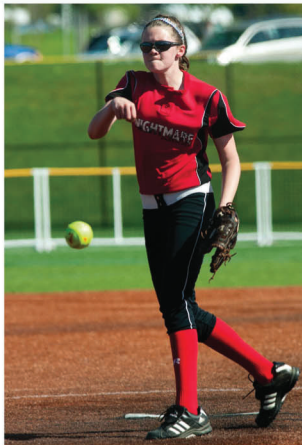


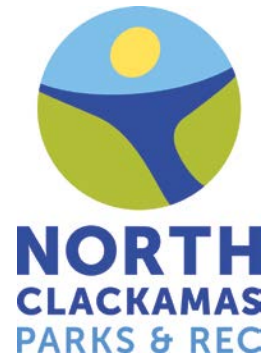


ADOPTED BUDGET

2014-15



NCPRD is a service district of Clackamas County



NORTH CLACKAMAS PARKS and RECREATION DISTRICT

**FISCAL YEAR 2014-2015
Adopted Budget**

**Prepared Under the Direction of
North Clackamas Parks and Recreation District
Advisory Board**

BUDGET COMMITTEE

Board of County Commissioners

**John Ludlow, Commissioner
Jim Bernard, Commissioner
Paul Savas, Commissioner
Martha Schrader, Commissioner
Tootie Smith, Commissioner**

Citizens

**Rick Frank
Macy Gast
Renee King
Eric Shawn
Marylee Walden**

DISTRICT ADVISORY BOARD

**Bill Bersie, Chair
Lynn Fisher
Mike Miller
Michael Morrow
Marylee Walden**

**Robin Condie
Susan McCarty
Kristin Mitchell
David Noble**

**Clackamas County Administrator/Budget Officer
Don Krupp**

**North Clackamas Parks and Recreation District Director
Gary Barth**

**Prepared by:
Laura Zentner, CPA, Business Operations Director
Tracy Grambusch, Financial Analyst**

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NORTH CLACKAMAS
PARKS & RECREATION DISTRICT

Administration

150 Beaver Creek Rd.
Oregon City, OR 97045
503.742.4348 phone 503.742.4349 fax
ncprd.com

June 2, 2014

Citizens of North Clackamas Parks and Recreation District
Budget Committee Members
Board of County Commissioners

I am pleased to present the North Clackamas Parks and Recreation District (NCPRD) proposed budget, in the amount of \$34,834,217 for FY14-15, to the Budget Committee for consideration and approval.

The North Clackamas Parks and Recreation District is a service district of Clackamas County dedicated to providing exceptional parks and recreation programs, facilities and services. Voters approved the formation of the District in 1990 to provide enhanced urban parks and recreation services in the northern urban portion of the county. The District serves nearly 116,000 residents and includes the cities of Happy Valley, Milwaukie, a small portion of Damascus and a large area of unincorporated urban Clackamas County.

As a service District, the Board of County Commissioners serves as the District's Board of Directors. A Board-appointed District Advisory Board (DAB) of District residents advises the NCPRD Board of Directors.

The District manages more than 38 parks, 25 natural areas, 15 miles of trails including the 6-mile Trolley Trail, Mount Talbert Nature Park and three facilities: the Hood View Sports Complex, the Milwaukie Center, and the North Clackamas Aquatic Park. NCPRD offers a wide range of recreation and educational offerings, from swimming lessons and art classes to special events, health/fitness classes, senior activities and natural resource programs.

NCPRD has a dedicated tax base of \$0.5382 per \$1,000 of assessed value, which generates approximately \$6 million annually. This is the lowest parks district tax rate among comparable districts in the state, including: Tualatin Hills Parks & Recreation District, \$1.31; Bend Metro Parks & Recreation District, \$1.46; Willamalane Parks & Recreation (Springfield), \$1.97.

The *operating* budget for the District for FY 14-15 is approximately \$12.6 million, up 6% from the FY 13-14 budget of \$12 million. The capital budget, including new capital projects as well as the repair and replacement of existing capital assets, is \$11.9 million for FY 14-15. The other funds that make up the remainder of the total \$34.8 million budget include transfers between various funds including the General Fund, Nutrition & Transportation Fund, System Development Charge Funds, Debt Service Funds and Capital Project Funds. These transfers do not represent additional dollars but represent the movement of cash between funds. For FY 14-15, NCPRD employs 34.6 regular FTE positions and 44 seasonal FTE positions.

To ensure that we optimize the use of taxpayer dollars and continue to provide a high level of service to the citizens of the District, NCPRD management uses a continuous process improvement model in analyzing operations, staffing levels and capital assets.

The District prepares a five-year financial forecast as well as quarterly financial updates. This reporting provides the management team, the District Advisory Board and the District Budget Committee with insight and knowledge of the District's current and projected fiscal position. This enhanced reporting also enables District staff to continually assess operations, set priorities, evaluate services and programs, and pursue new ways to deliver services more effectively and efficiently to District residents.

The proposed budget represents a prudent and fiscally responsible financial plan for District operations and capital improvements during the next fiscal year.

Master Plan

FY14-15 will be a critical year for NCPRD as the District just completed the final draft of an updated District-wide Master Plan. This plan will guide the District for the next 10 years. The new Master Plan provides the history, investments and funding sources of the District. Most importantly, it provides information our residents have shared regarding their wants and needs for parks and recreation facilities and services.

The process to update our Parks and Recreation Master Plan and Strategic Plan with revised goals, objectives and policies that address current and future desires and needs of our residents began in the spring of 2012. The original Parks and Recreation Master Plan was developed in 1990 upon creation of the District and the Plans were subsequently updated in 2004. Since that last update, the City of Happy Valley annexed into the District and the population of the District grew considerably. The District has also added a number of new parks, including Hood View Park, Mount Talbert Nature Park, Pfeifer Park, Stringfield Park, and the Trolley Trail and acquired a number of properties that need to be incorporated into the new plan. The updated plan reflects this growth and the evolving needs of the community, providing a road map for the future direction of the District now entering its third decade of existence.

To engage District residents in this update, the District hosted a number of community meetings, conducted a statistically valid survey and completed an inventory of park resources.

The **Primary Recommendations** of the 2014 Master Plan support many of the same key recommendations from the 2004 Master Plan. Following are the primary recommendations of the 2014 Master Plan:

- Adopt an aspirational Capital Improvement Plan to meet the needs of residents and balance levels of service throughout the District.
- Identify funding sources for the aspirational Capital Improvement Plan: explore issuing a bond for capital.
- Review and update System Development Charge zones, rates and methodology.
- Identify funding sources for additional recreational programming and operations and maintenance; consider increasing the District's permanent tax rate.

- If re-forming the District to increase the permanent tax rate, consider re-forming as a Special Parks and Recreation District under ORS 266 in order to get the benefits of representative governance and the focus of a special purpose board.

The NCPRD management team is working in conjunction with the District Advisory Board and Board of County Commissioners, serving in their capacity as the NCPRD Board, to implement the Master Plan and establish a sustainable, long-term strategy for the District moving forward.

Implementing the vision developed throughout this planning process will require effort, creativity, and additional resources in order to fund acquisition, development, operations and maintenance. Through a focused and thoughtful effort, together with partners and stakeholders, the District can achieve strategic growth to meet the needs and desires of District residents into the next decade.

Activity Highlights

- NCPRD is in the process of completing a virtual open house on the website and social media campaign to showcase the new draft Master Plan. The new project includes 11 pages where visitors are encouraged to take surveys, scan key findings, view an interactive presentation and browse through a flip book of the entire document. The purpose of the project is to invite the public to weigh in on the Master Plan process and findings, to ensure that we have captured their top priorities in the plan.
- The District is completing a new *Cost Recovery* Model as part of the 2014 Master Plan update. Cost Recovery Models are used to prioritize and rank programs and services with their associated level of tax base subsidy. This model will give management the tools needed to make appropriate pricing decisions for the District's recreation and sports programs as well as provide information on program use and effectiveness to determine which programs should be retained or expanded and which programs are in decline and should be eliminated.
- NCPRD partnered with Icon Development to acquire and develop a new two-acre neighborhood park which includes a playground with climbing boulders and logs, swings, a basketball court, picnic shelter and tables, a perimeter trail and open play areas. Pioneer Park was the last of the six Sunnyside Village parks that were identified in the Sunnyside Village Plan, adopted within the Clackamas County Comprehensive Plan in 1993. Funding of these parks was provided by a special park acquisition and development fee paid by developers in the community. The grand opening of Pioneer Park occurred in September 2013.
- NCPRD partnered with the City of Damascus to complete construction of Trillium Creek Park, a new one-acre neighborhood park in the Anderegg neighborhood. The land for the park was acquired by NCPRD prior to Damascus incorporating and now resides in the City of Damascus. The design includes a playground, walking path, covered picnic area, basketball court, and open play areas. The park includes a climbing and bouldering element for children. Park development was made possible with funding provided by the City of Damascus, the 2006 Metro Natural Areas Bond Measure and NCPRD. The grand opening of Trillium Creek Park is scheduled for June 14, 2014.

- NCPRD partnered with Metro and Happy Valley to acquire and develop the new Scouter Mountain Nature Park. NCPRD wrote a state parks grant for \$295,000 that was awarded to Metro for construction. Staff also assisted with design and construction management, and took part in a public art design process. The park will open in late summer 2014.
- NCPRD completed the Spring Park Natural Area Master Plan. In addition, NCPRD applied for and was awarded several grants to support the implementation of this project. This project has many partners including the local Island Station Neighborhood district Association, the City of Milwaukie, Oregon Department of Fish & Wildlife, Portland Parks and Recreation, and the Willamette Riverkeeper. With the Willamette Riverkeeper we have recruited many volunteers on several different dates to help with surveying Oregon White Oak health, planting trees, and collecting trash. Due to these partnerships NCPRD will only need to contribute 20 percent of the total implementation costs.
- In partnership with Oak Lodge Sanitary District, Clackamas County Soil and Water Conservation District, North Clackamas Urban Watershed Council and Friends of Trees, NCPRD implemented a native tree and shrub planting project along the Trolley Trail. Over 1,500 trees and shrubs were planted and mulched with help from over 50 volunteers.
- In FY13-14 the Milwaukie Center's Nutrition Program prepared and delivered 62,024 meals to NCPRD's homebound elderly and disabled, served 6,410 meals to seniors at the Center, and served an additional 12,609 people at Pete's Café.
- In FY13-14 NCPRD successfully transitioned two Clackamas area recreational youth basketball leagues to create the NCPRD's Hoopers basketball program. The Hoopers basketball program expanded an existing program which served 120 first and second graders into a program serving over 900 kindergarten through eighth grade boys and girls.
- NCPRD Recreation staff worked in FY13-14 to enrich community vitality by engaging more than 200 preschool aged children in recreation and education programs, hosting 1,600 district residents at the Movies in the Park series, and offering a 12% increase in adult programming in the areas of lifelong learning, technology instruction, fitness and arts.
- In FY13-14 Aquatics staff provided 40,232 hours of water safety instruction to the public (swim lessons, PE classes, and water safety classes). The year-round swim team program filled to capacity by engaging over 90 youth swimmers with 400 hours in the water. The North Clackamas Aquatic Park hosted over 110,000 people participating in Big Surf! (recreational water play).
- The Milwaukie Center had almost 48,000 hours of volunteerism in FY13-14. This equates to about 23 FTE. Volunteers helped in many different program areas including the Transportation and Travel program, social services, nutrition, recreation services, clerical, administration, and with the Friends of the Milwaukie Center.

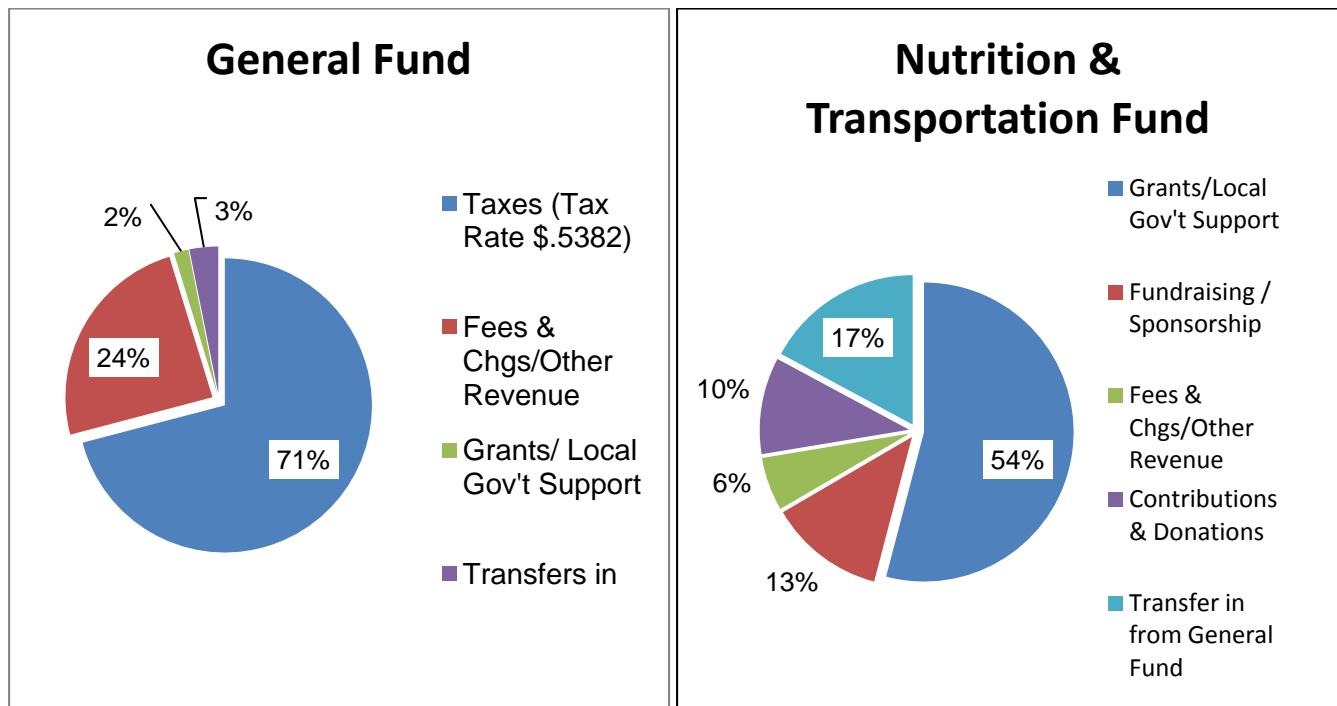
Budget Highlights:

The budget for FY14-15 was assembled to achieve the following goals and priorities:

- Ensure District resources are aligned with current community needs and expectations for Parks & Recreation programs, services and facilities based on the results of the 2014 Master Plan.
- Ensure the long-term financial stability of the District.
- Provide exceptional recreation, fitness, education and social services programs to District residents.
- Build a Capital Asset Replacement Fund by systematically setting aside funds for asset repair and replacement.
- Implement the Cost Recovery Model to inform management and enable better decision making.

Operating Revenues

District operating revenues are budgeted in two funds, the General Fund and the Nutrition & Transportation Fund*:



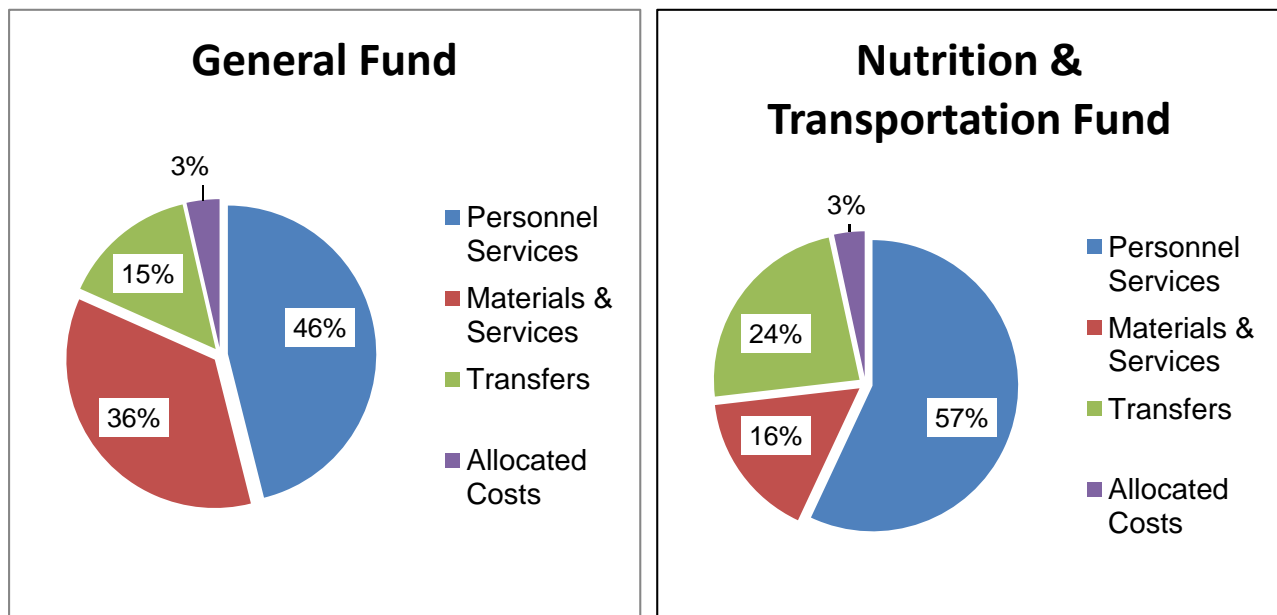
*Charts exclude beginning fund balance

- The assessed value of property within the District is projected to increase 4.25% for FY14-15 resulting in projected tax revenue at just over \$6.1 million, representing 71% of the General Fund revenue.

- Fees & charges, concessions, and other revenue provide approximately 24% of the General Fund operating revenue in FY14-15.
- Over half of the Nutrition and Transportation Fund revenue is from federal and state grants; the remainder is largely comprised of fees & charges, fundraising and donations.
- The Nutrition & Transportation Fund receives a \$100,000 transfer from the General Fund to subsidize the cost of operations. Staff are working to reduce this subsidy and find a solution for long-term funding.

Operating Expenditures

District operating expenditures are budgeted in two funds, the General Fund and Nutrition & Transportation Fund*:



*Charts exclude contingency

Personnel

NCPRD's proposed budget includes 34.6 full-time Regular (FTE) positions and 44 seasonal (FTE) positions. Personnel costs for FY14-15 represent approximately 46% of the General Fund operating budget and 57% of the Nutrition and Transportation operating budget. The personnel costs are reflective of a 2.7% cost of living adjustment and 3.5% merit increases.

Materials and Services

Expenses other than personnel, capital items, transfers, and allocated costs make up 36% of the General Fund operating budget. The Nutrition and Transportation Fund spends 16% in this category. Also included in this category is the Liability Insurance expense which increased approximately 110%, from \$50,703 in FY 13-14 to \$107,592 in FY 14-15.

Allocated Costs

Allocated charges increased 7 percent from prior year and consist of expenditures billed by the County for administrative support services such as human resources, finance, information technology, county administration, public and government affairs and facility charges. Allocated costs represent over 3% of the General Fund and Nutrition and Transportation Fund operating budgets.

Transfers

Transfers to other NCPRD funds from the General Fund make up 15% of the General Fund operating expenditures. These transfers cover debt service, Master Plan expenses, personnel costs related to capital project management, a transfer to the Nutrition & Transportation Fund to subsidize the program and a transfer to the Capital Asset Replacement fund to repair and replace District capital assets. The Nutrition & Transportation Fund transfers make up 24% of total operating expenditures for this fiscal year and include a \$200,000 transfer to the Capital Asset Replacement Fund for renovation of the Milwaukie Center. The Nutrition and Transportation Fund also makes a small transfer back to the General Fund to cover their share of utility costs.

Capital Asset Replacement Fund

To ensure funds are systematically set aside for the future repair and replacement of District capital assets, staff analyzed and inventoried capital assets and developed a methodology to determine the amount of funds to set aside each year to adequately maintain and repair District assets. With this inventory and analysis now complete, the results reveal that the District should allocate approximately \$900,000 per year towards capital asset repair and replacement. Since the District's current tax rate is not sufficient to provide this amount, only a portion of the amount required will be allocated each year. For FY14-15 the Capital Asset Replacement fund will receive a transfer from the General Fund in the amount of \$600,000. As a short-term funding solution, the senior management team is evaluating an adjustment to fees that would include a portion for the Capital Asset Replacement fund. With these two measures in place, revenues will still not be adequate to cover the expected need. Therefore, a long-term solution is needed as identified in the Master Plan.

Capital Improvement Program

The primary revenue sources for Capital Improvements are Park System Development Charges (SDC's), grants and General Fund support. Fiscal Year 14-15 SDC revenue projections (excluding beginning fund balance) are approximately \$2.1 million, which represents a \$200,000 increase from the current year budget.

The District Capital Improvement budget for FY14-15 is approximately \$9 million. The projects include improvements to Harmony Road neighborhood Park, a maintenance building at Hood View Park, a playground at Hood View Park, funding to master plan four City of Milwaukie neighborhood parks, improvements at Spring Nature Park, and improvements to park facilities within the City of Happy Valley. The District will also be receiving funds from Tri-Met resulting from a real estate transaction related to the new Portland to Milwaukie light rail line where it runs parallel to NCPRD's Trolley Trail. The source of funds for the Trolley Trail acquisition was Metro Greenspace dollars; therefore, the revenue from the real estate transaction needs to be used according to Metro Greenspace criteria. A detailed capital projects list is included in this proposed budget document on page 85. The remainder of the projected SDC funds is budgeted in the Land category to take advantage of potential park development opportunities.

Acknowledgements

This proposed budget was developed with input and effort from District staff, the District Advisory Board, the Milwaukie Center/Community Advisory Board, the Board of County Commissioner's as the NCPRD Board and the citizens of the District. We want to acknowledge their engagement and thank them for their continued dedication to the North Clackamas Parks and Recreation District.

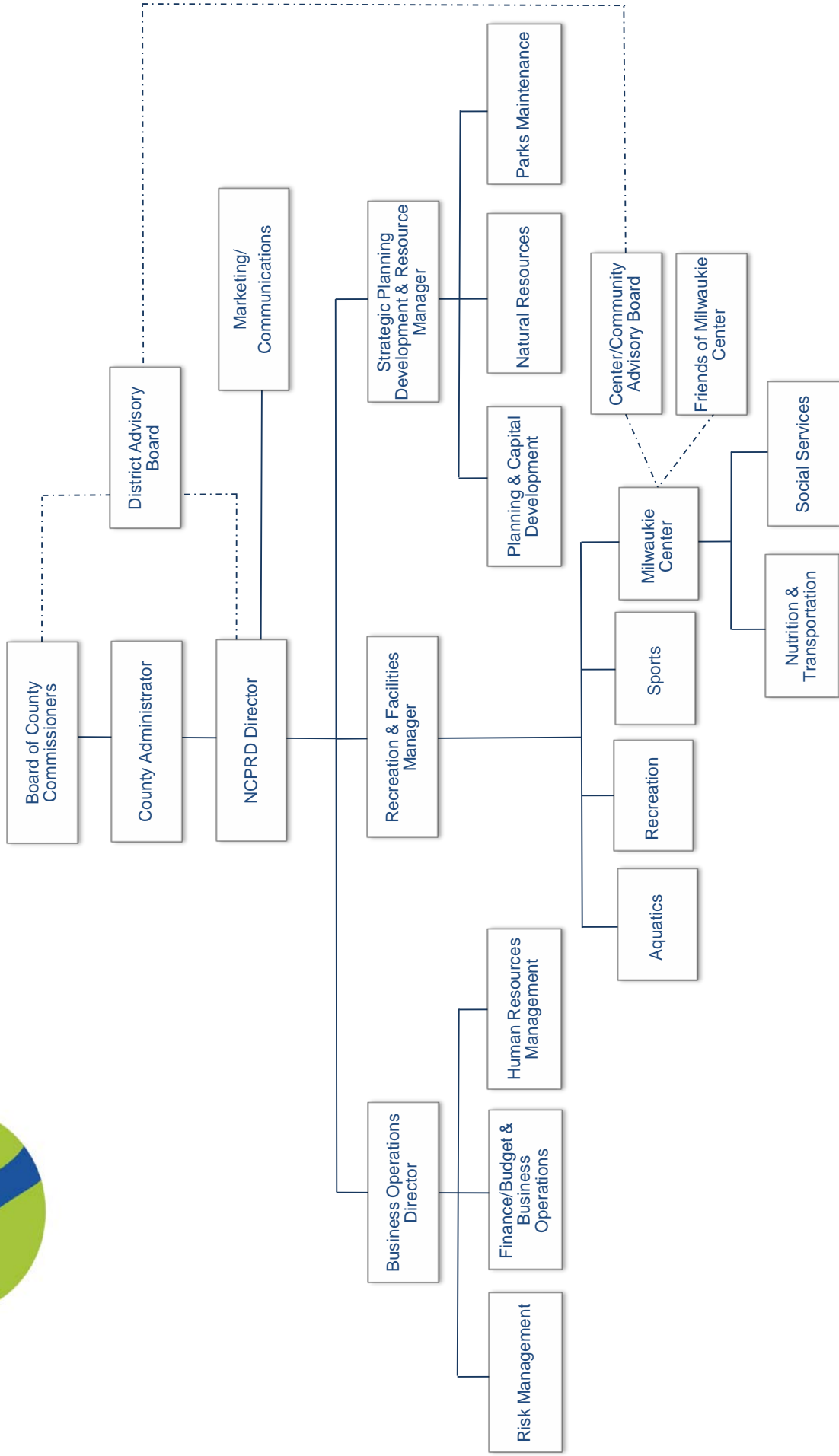
Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Don Krupp', with a long horizontal flourish extending to the right.

Don Krupp
District Administrator
NCPRD Budget Officer



North Clackamas Parks and Recreation District 2014-2015 Organizational Chart



North Clackamas Parks and Recreation District Fiscal Year 2014-2015

General Budget Guidelines – Operating Funds

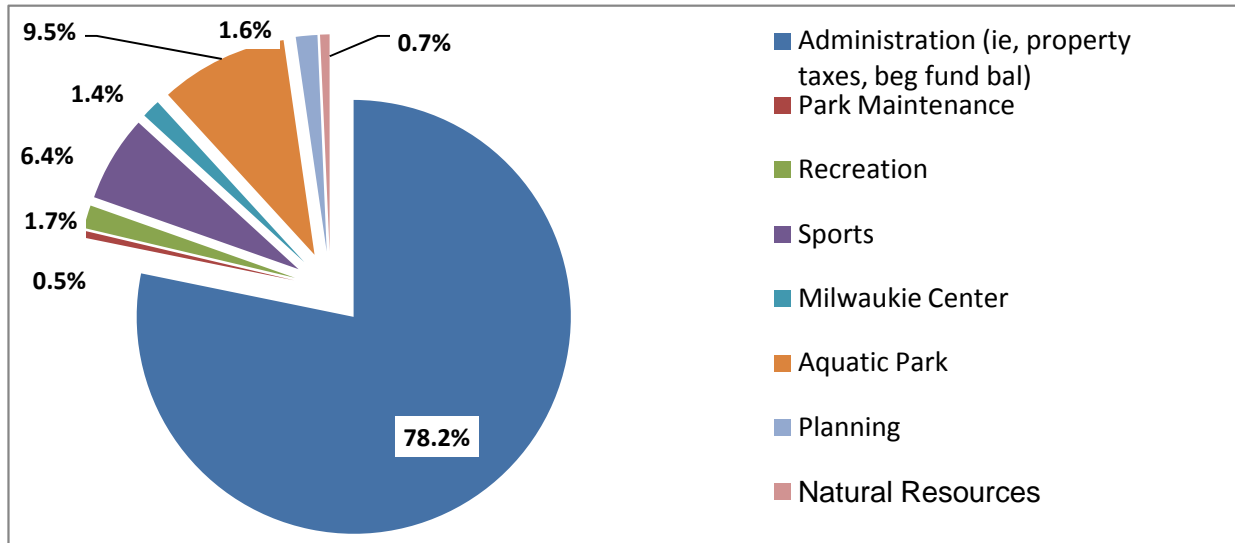
- The District shall maintain an ***emergency contingency*** funded at a minimum of 5 percent of general fund operating expenditures. This contingency is for unexpected expenditures that staff could not have known about at the time the budget was prepared.
- The District shall maintain an ***operating fund balance*** funded at a minimum of 10 percent 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 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.

North Clackamas Parks & Recreation District
Fund Accounting Structure

Activity Type	Fund	Major Revenue Source(s)	Major Expense(s)
<u>Operating Funds</u>			
General Fund	113	Property Tax, Fees and Charges, Grants, Donations	Operations
Nutrition and Transportation Fund	270	Other Government Agencies, Grants, Fees and Charges, Donations	Restricted to operations of Nutrition and Transportation activities at Milwaukie Center
<u>Acquisition & Construction</u>			
System Development Charge Funds	280-283	System Development Charges	Transfer Dollars to Capital Projects Fund
Capital Projects Fund	480	Transfer from General Fund, and System Development Charges Fund, and Grants	Acquisition and Construction
<u>Reserves</u>			
Capital Asset Replacement Fund	481	Transfer from General Fund	Repair and replacement of capital equipment and capital assets
<u>Debt Service</u>			
Debt Service Fund-2010 Issue	382	Transfer from General Fund	2010 Full Faith and Credit Obligations
Debt Service Fund-2008 Issue	383	Transfer from SDC Fund	2008 Full Faith and Credit Obligations

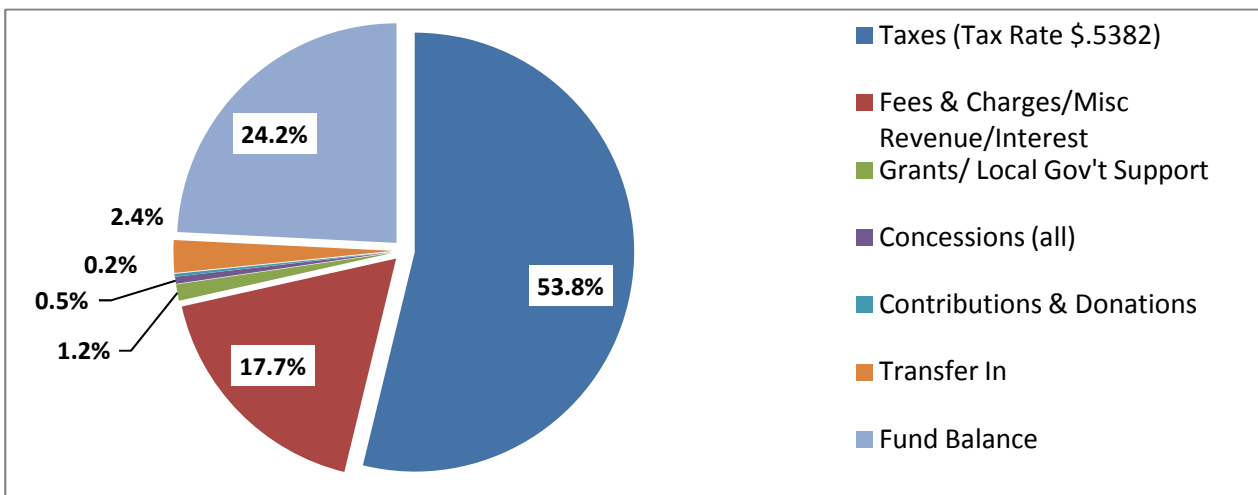
North Clackamas Parks & Recreation District 2014-2015 Budget - General Fund 113

Revenue by Program



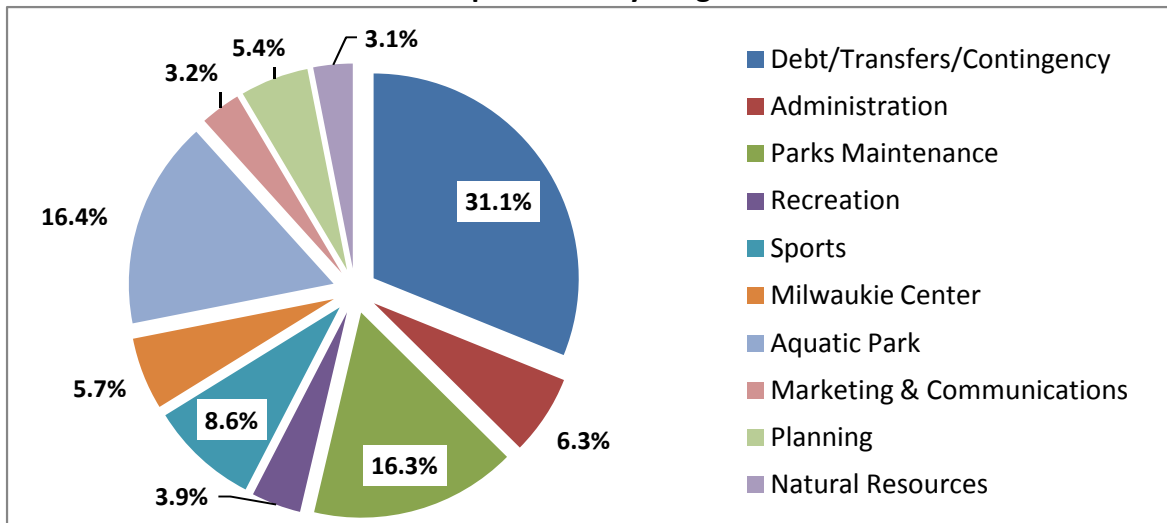
Administration (ie, property taxes, beg fund bal)	\$	8,939,543	78.2%
Park Maintenance		54,960	0.5%
Recreation		196,000	1.7%
Sports		732,830	6.4%
Milwaukie Center		154,511	1.4%
Aquatic Park		1,092,000	9.5%
Planning		183,803	1.6%
Natural Resources		85,536	0.7%
Total	\$	11,439,183	100.0%

Revenue by Source



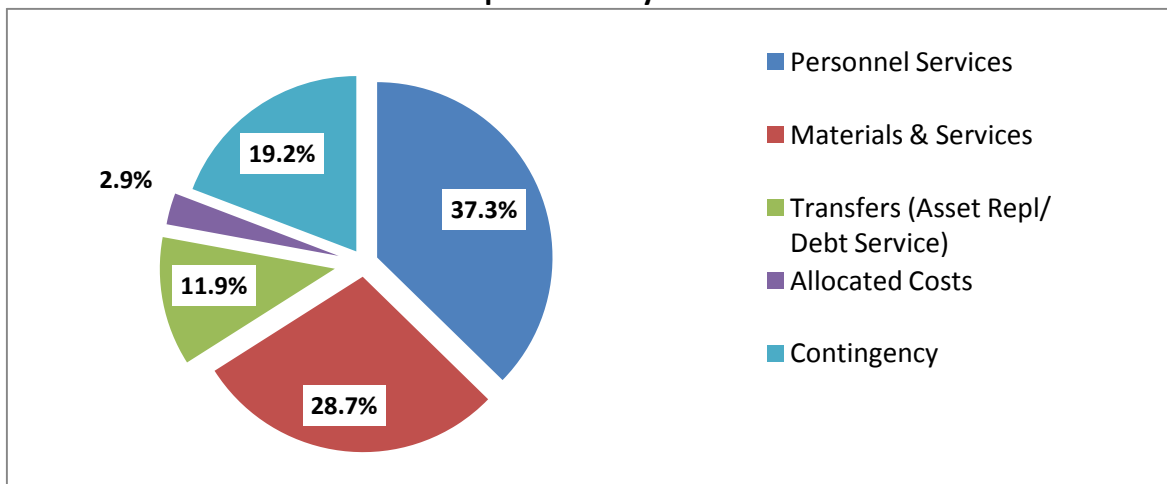
Taxes (Tax Rate \$.5382)	\$	6,151,741	53.8%
Fees & Charges/Misc Revenue/Interest		2,026,725	17.7%
Grants/ Local Gov't Support		138,830	1.2%
Concessions (all)		60,000	0.5%
Contributions & Donations		24,000	0.2%
Transfer In		273,135	2.4%
Fund Balance		2,764,752	24.2%
Total	\$	11,439,183	100.0%

North Clackamas Parks & Recreation District
2014-2015 Budget - General Fund 113
Expenditure by Program



Debt/Transfers/Contingency	\$	3,561,776	31.1%
Administration		716,094	6.3%
Parks Maintenance		1,869,179	16.3%
Recreation		441,408	3.9%
Sports		978,057	8.6%
Milwaukie Center		655,696	5.7%
Aquatic Park		1,876,679	16.4%
Marketing & Communications		368,244	3.2%
Planning		621,403	5.4%
Natural Resources		350,647	3.1%
Total	\$	11,439,183	100.0%

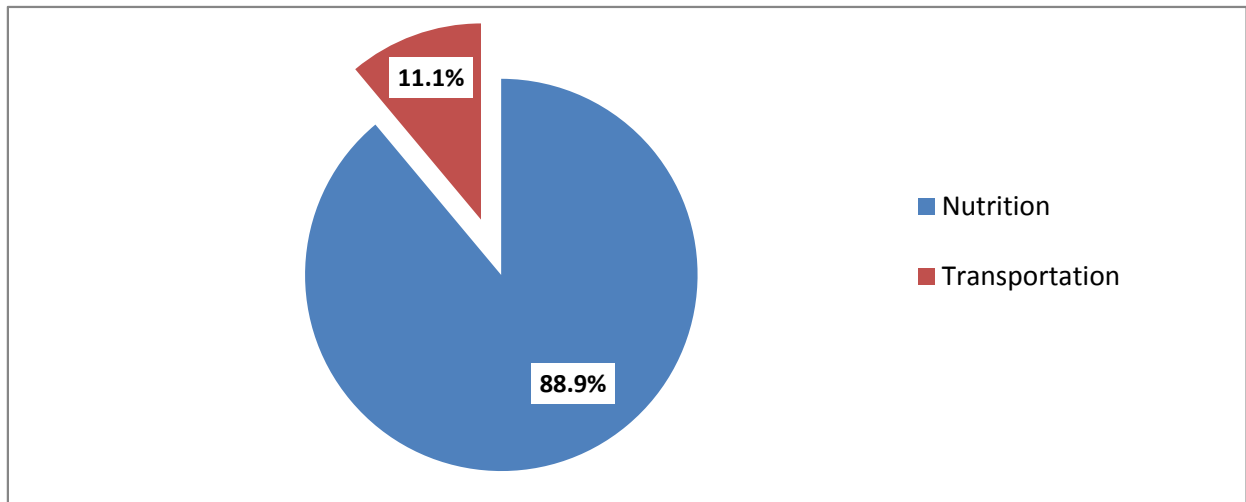
Expenditure by Source



Personnel Services	\$	4,257,358	37.3%
Materials & Services		3,288,590	28.7%
Transfers (Asset Repl/ Debt Service)		1,362,500	11.9%
Allocated Costs		331,459	2.9%
Contingency		2,199,276	19.2%
Total	\$	11,439,183	100.0%

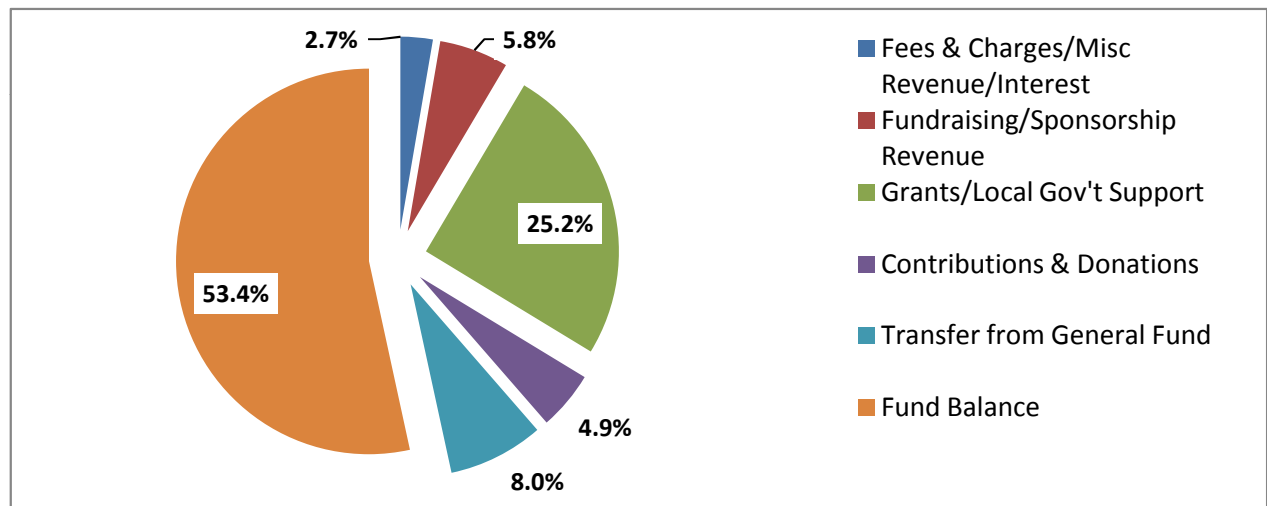
**North Clackamas Parks & Recreation District
2014-2015 Budget - Nutrition and Transportation Fund 270**

Revenue by Program



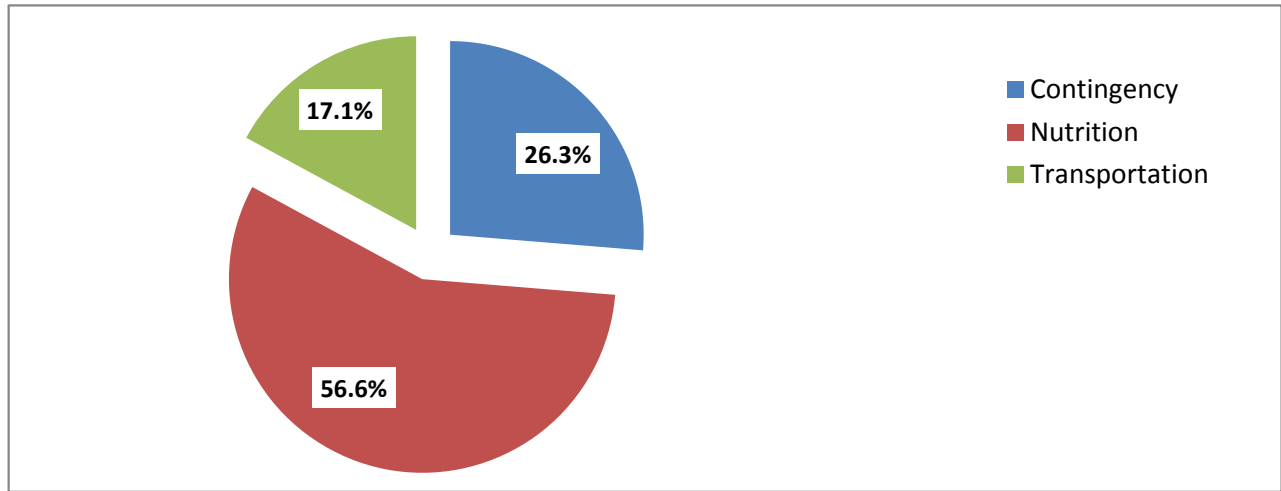
Nutrition	\$	1,115,076	88.9%
Transportation		138,695	11.1%
Total	\$	1,253,771	100.0%

Revenue by Source



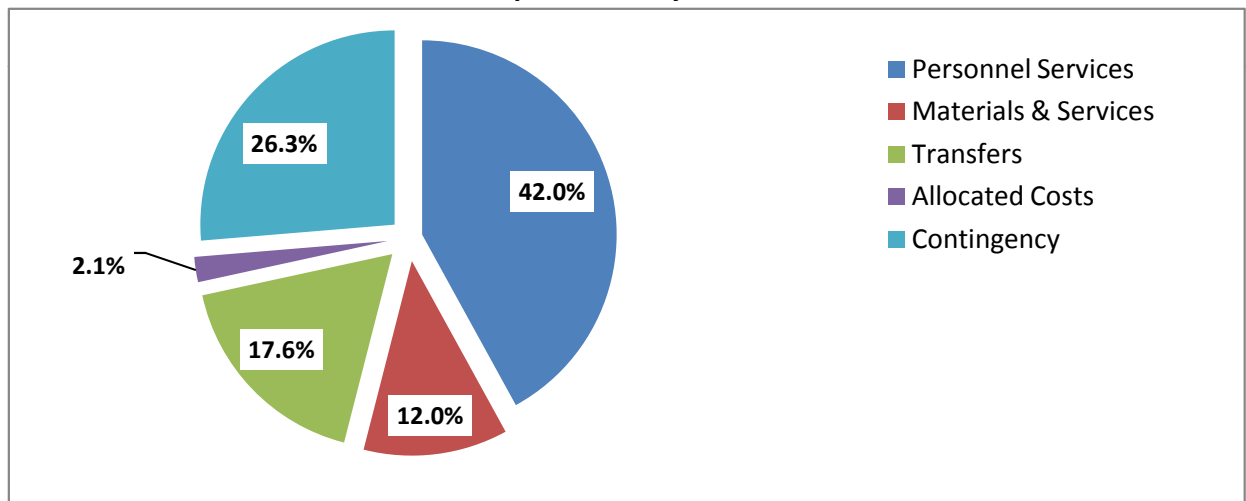
Fees & Charges/Misc Revenue/Interest	\$	33,800	2.7%
Fundraising/Sponsorship Revenue		73,000	5.8%
Grants/Local Gov't Support		315,395	25.2%
Contributions & Donations		61,000	4.9%
Transfer from General Fund		100,000	8.0%
Fund Balance		670,576	53.4%
Total	\$	1,253,771	100.0%

North Clackamas Parks & Recreation District
2014-2015 Budget - Nutrition and Transportation Fund 270
Expenditure by Program



Contingency	\$	329,941	26.3%
Nutrition		709,849	56.6%
Transportation		213,981	17.1%
Total	\$	1,253,771	100.0%

Expenditure by Source



Personnel Services	\$	526,196	42.0%
Materials & Services		149,714	12.0%
Transfers		221,281	17.6%
Allocated Costs		26,639	2.1%
Contingency		329,941	26.3%
Total	\$	1,253,771	100.0%

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North Clackamas Parks & Recreation District
Interfund Transfers
Fiscal Year 2014-15

Transfers In - 390XXX				Transfers Out - 470XXX			
Fund #	Fund Name	Amount		Fund #	Fund Name	Amount	Description
113	General	\$ 21,281		270	Nutrition/Trans.	\$ 21,281	Milwaukie Center utility charges
113	General	\$ 251,854		280	SDC Fund	\$ 251,854	Capital personnel & master plan expenses
270	Nutrition/Trans.	\$ 100,000		113	General	\$ 100,000	General Fund support
282	SDC - Zone 2	\$ 380,541		480	Capital Projects	\$ 380,541	Zone 2 SDC's - from District-wide SDC's
283	SDC - Zone 3	\$ 776,545		480	Capital Projects	\$ 776,545	Zone 3 SDC's - from District-wide SDC's
283	SDC - Zone 3	\$ 2,100,000		280	SDC - District-wide	\$ 2,100,000	Zone 3 SDC's - from District-wide SDC's
382	Debt - 2010	\$ 500,000		113	General	\$ 500,000	Aquatic Park Debt
383	Debt - 2008	\$ 567,000		280	SDC - District-wide	\$ 567,000	Hood View Debt - from SDC's
480	Capital Projects	\$ 162,500		113	General	\$ 162,500	General Funds for Non-SDC expenditures
480	Capital Projects	\$ 48,583		280	SDC - District-wide	\$ 48,583	SDC transfer to Capital Projects Fund
480	Capital Projects	\$ 13,470		281	SDC - Zone 1	\$ 13,470	SDC transfer to Capital Projects Fund
480	Capital Projects	\$ 681,804		282	SDC - Zone 2	\$ 681,804	SDC transfer to Capital Projects Fund
480	Capital Projects	\$ 5,338,453		283	SDC - Zone 3	\$ 5,338,453	SDC transfer to Capital Projects Fund
481	Capital Replacement	\$ 200,000		270	Nutrition/Trans.	\$ 200,000	Milwaukie Center Capital Project
481	Capital Replacement	\$ 600,000		113	General	\$ 600,000	Capital replacement of assets
		<u>\$ 11,742,031</u>				<u>\$ 11,742,031</u>	

**North Clackamas Parks & Recreation District
District Revenue Summary - By Program
Fiscal Year 2014-2015**

Fund	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
General						
Administration	\$ 8,632,210	\$ 8,162,803	\$ 8,743,731	\$ 8,939,543	\$ 8,939,543	\$ 8,939,543
Park Maintenance	4,579	57,098	46,309	54,960	54,960	54,960
Recreation	573,243	726,407	859,000	196,000	196,000	196,000
Sports	-	-	-	732,830	732,830	732,830
Milwaukie Center	136,794	157,926	169,832	154,511	154,511	154,511
Aquatic Park	1,046,904	1,081,469	1,100,000	1,092,000	1,092,000	1,092,000
Marketing & Comm	20,380	(224)	-	-	-	-
Planning	359,420	242,296	177,020	183,803	183,803	183,803
Natural Resources	-	244,557	94,933	85,536	85,536	85,536
Total	\$ 10,773,530	\$ 10,672,332	\$ 11,190,825	\$ 11,439,183	\$ 11,439,183	\$ 11,439,183
Nutrition & Transportation						
Nutrition	\$ 1,209,571	\$ 1,204,957	\$ 1,187,504	\$ 1,115,076	\$ 1,115,076	\$ 1,115,076
Transportation	123,141	137,782	125,226	138,695	138,695	138,695
Total	\$ 1,332,712	\$ 1,342,739	\$ 1,312,730	\$ 1,253,771	\$ 1,253,771	\$ 1,253,771
System Development Charges						
Total	\$ 4,076,965	\$ 5,019,160	\$ 3,657,267	\$ 9,001,164	\$ 9,001,164	\$ 9,001,164
Debt Service - Series 2010						
Total	\$ 583,488	\$ 589,090	\$ 595,438	\$ 598,575	\$ 598,575	\$ 598,575
Debt Service - Series 2008						
Total	\$ 670,576	\$ 670,788	\$ 670,111	\$ 674,950	\$ 674,950	\$ 674,950
Capital Projects						
Total	\$ 1,442,869	\$ 3,160,101	\$ 5,393,831	\$ 9,781,827	\$ 9,781,827	\$ 9,781,827
Capital Asset Replacement						
Total	\$ 1,680,246	\$ 1,967,143	\$ 1,683,306	\$ 2,084,747	\$ 2,084,747	\$ 2,084,747
TOTAL REVENUE	\$ 20,560,386	\$ 23,421,353	\$ 24,503,508	\$ 34,834,217	\$ 34,834,217	\$ 34,834,217

**North Clackamas Parks & Recreation District
District Expenditure Summary - By Program
Fiscal Year 2014-2015**

Fund	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
General						
Administration	\$ 2,588,868	\$ 1,821,648	\$ 4,456,473	\$ 4,277,870	\$ 4,277,870	\$ 4,277,870
Park Maintenance	1,401,164	1,573,709	1,841,207	1,869,179	1,869,179	1,869,179
Recreation	864,942	987,474	1,172,520	441,408	441,408	441,408
Sports	-	-	-	978,057	978,057	978,057
Milwaukie Center	732,606	653,654	639,715	655,696	655,696	655,696
Aquatic Park	1,648,100	1,682,667	1,795,234	1,876,679	1,876,679	1,876,679
Marketing & Comm	217,686	265,085	323,081	368,244	368,244	368,244
Planning	652,102	345,750	650,064	621,403	621,403	621,403
Natural Resources	-	393,697	312,531	350,647	350,647	350,647
Total	\$ 8,105,468	\$ 7,723,684	\$ 11,190,825	\$ 11,439,183	\$ 11,439,183	\$ 11,439,183
Nutrition & Transportation						
Nutrition	\$ 354,026	\$ 537,378	\$ 1,115,540	\$ 1,039,790	\$ 1,039,790	\$ 1,039,790
Transportation	136,107	172,766	197,190	213,981	213,981	213,981
Total	\$ 490,133	\$ 710,144	\$ 1,312,730	\$ 1,253,771	\$ 1,253,771	\$ 1,253,771
System Development Charges						
Total	\$ 1,559,698	\$ 2,694,779	\$ 3,657,267	\$ 9,001,164	\$ 9,001,164	\$ 9,001,164
Debt Service - Series 2010						
Total	\$ 494,750	\$ 493,350	\$ 595,438	\$ 598,575	\$ 598,575	\$ 598,575
Debt Service - Series 2008						
Total	\$ 562,378	\$ 562,238	\$ 670,111	\$ 674,950	\$ 674,950	\$ 674,950
Capital Projects						
Total	\$ 405,901	\$ 293,636	\$ 5,393,831	\$ 9,781,827	\$ 9,781,827	\$ 9,781,827
Capital Asset Replacement						
Total	\$ 255,749	\$ 925,879	\$ 1,683,306	\$ 2,084,747	\$ 2,084,747	\$ 2,084,747
TOTAL EXPENDITURES	\$ 11,874,077	\$ 13,403,710	\$ 24,503,508	\$ 34,834,217	\$ 34,834,217	\$ 34,834,217

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NORTH CLACKAMAS PARKS AND RECREATION DISTRICT

Adopted Budget 2014-15

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 goals further the Board of County Commissioners' goals of creating a network of vibrant communities, while also following the principle of keeping our residents safe, healthy, and secure.

OVERALL GOALS AND OBJECTIVES:

- Operate and maintain all business and parks operations of the District, assuring compliance with District, County, State, and Federal rules and regulations.
- Continue implementation of master plan and strategic planning initiatives.
- Adequately fund recreation, fitness, education, and social services for citizens.
- Ensure long-term financial stability of the District by proactively increasing revenues and decreasing expenses where possible through lean processes allowing for increased efficiency and more cost-effective operations.
- Provide recreation and healthy leisure activities as well as a variety of social services including nutrition and transportation, in a safe setting and a cost-effective manner for people of all ages.
- Continue to implement *Cost Recovery Pyramid* to understand the full cost of operations and to help reduce net subsidy to identified NCPRD programs.
- Continue building a Capital Replacement Fund sufficient to meet short-term capital asset needs while saving for future needs.
- Continue revising and updating NCPRD policies and procedures using Policy Tech Software.

Program Requirements	Budget 2013-2014	Adopted 2014-2015
Administration	\$ 4,456,473	\$ 4,277,870
Parks Maintenance	1,841,207	1,869,179
Recreation	1,172,520	441,408
Sports	-	978,057
Milwaukie Center	639,715	655,696
Aquatic Park	1,795,234	1,876,679
Marketing & Communications	323,081	368,244
Planning	650,064	621,403
Natural Resources	312,531	350,647
Nutrition	1,115,540	1,039,790
Transportation	197,190	213,981
System Development Charges (All Zones)	3,657,267	9,001,164
Debt Service 2010 Issue	595,438	598,575
Debt Service 2008 Issue	670,111	674,950
Capital Projects	5,393,831	9,781,827
Capital Asset Replacement	1,683,306	2,084,747
	\$ 24,503,508	\$ 34,834,217
Total Regular Full-Time Equivalent (FTE) Positions	37.50	34.62
Total Temporary and Part-Time FTE Positions**		43.89
Total NCPRD Staffing		78.51

**Temporary & part-time data tracking started with fiscal year 2014-2015 budget

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General Fund - Administration
113-5400-07701

Program Statement:

The purpose of the NCPRD Administration program is to coordinate and manage 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.

2014/2015 Objectives:

- Utilize forecast to assure long term financial stability of the District and to provide advance indicators of the District's fiscal position.
- Continue to implement *Cost Recovery Pyramid* to understand the full cost of operations and to help reduce net subsidy to identified NCPRD programs.
- Begin implementation of governance and strategic planning initiatives.
- Complete Nutrition & Transportation Fund five-year forecast and strategic planning initiatives.
- Incorporate Happy Valley capital assets into NCPRD capital asset repair and replacement schedule.
- Continue revising and updating NCPRD policies and procedures using Policy Tech Software.

Budget Summary	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Personnel Services*	\$ 496,597	\$ 467,192	\$ 324,760	\$ 1,786	\$ 1,786	\$ 1,786
Materials and Services	412,390	396,880	483,749	629,465	629,465	629,465
Allocated Costs	80,733	100,176	81,512	84,843	84,843	84,843
Interfund Transfer	1,599,148	857,400	1,405,000	1,362,500	1,362,500	1,362,500
Contingency		-	2,161,452	2,199,276	2,199,276	2,199,276
Total Budget	\$ 2,588,868	\$ 1,821,648	\$ 4,456,473	\$ 4,277,870	\$ 4,277,870	\$ 4,277,870
Regular Full-Time FTE	5.00	5.00	2.00	0.00	0.00	0.00
Temporary & Part-Time FTE**				0.00	0.00	0.00
Total Program Staffing				0.00	0.00	0.00

Major Revenue Source(s)

The major revenue source for the Administration is property taxes.

*As Contracted Services

** Temporary & part-time data tracking started with fiscal year 2014-2015 budget

General Fund - Administration
Resources

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 113 5400 07701							
302001	Beginning Fund Balance	\$ 3,311,520	\$ 2,668,062	\$ 2,948,646	\$ 2,764,752	\$ 2,764,752	\$ 2,764,752
311100	Current Taxes	5,129,004	5,234,087	5,574,903	5,970,741	5,970,741	5,970,741
311310	Delinquent Taxes	140,688	146,895	125,000	161,000	161,000	161,000
311350	Int & Penalties-Prop Tax	28,441	28,998	20,000	20,000	20,000	20,000
331250	Housing In Lieu of Tax	-	-	900	-	-	-
341809	Facilities Rental	6,100	10,711	10,971	8,050	8,050	8,050
360001	Miscellaneous Revenue	1,440	1,553	1,000	-	-	-
361000	Interest	15,018	17,428	12,500	15,000	15,000	15,000
390280	Transfer from Fund 280	-	55,069	49,811	-	-	-
Total Resources		\$ 8,632,210	\$ 8,162,803	\$ 8,743,731	\$ 8,939,543	\$ 8,939,543	\$ 8,939,543

General Fund - Administration
Requirements

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 113 5400 07701							
421100	Office Supplies	\$ 2,976	\$ 3,384	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
421110	Postage	1,335	935	1,000	1,300	1,300	1,300
422400	Food	1,064	768	1,500	1,500	1,500	1,500
422405	Coffee Svcs & Supplies	36	-	-	-	-	-
431000	Professional Services	-	10,102	5,000	5,000	5,000	5,000
431100	Audit	15,418	17,300	22,000	25,000	25,000	25,000
431420	Legal	29,164	31,021	20,000	36,000	36,000	36,000
431480	Hearing/Meeting Expense	1,146	163	2,000	2,000	2,000	2,000
431900	Contracted Services	496,597	467,192	324,760	1,786	1,786	1,786
431918	Internal Cty Contracted Svcs	258,000	222,599	328,145	466,084	466,084	466,084
432100	Telephone	13,158	13,369	13,000	9,000	9,000	9,000
432400	Advertising	320	702	1,000	1,000	1,000	1,000
432700	Data Processing	6,202	1,361	4,930	3,900	3,900	3,900
433100	Travel & Mileage	4,457	7,628	6,750	6,750	6,750	6,750
434100	Printing & Duplicating	1,430	1,016	1,500	1,500	1,500	1,500
435130	Liability Insurance	1,163	814	1,957	4,150	4,150	4,150
437100	Building Repairs and Maintenance	3,699	733	2,000	2,000	2,000	2,000
437210	Office Equipment Maint.	672	334	1,000	1,000	1,000	1,000
438110	Office Rent	58,020	68,293	50,529	51,843	51,843	51,843
439200	Training/Staff Development	2,392	3,904	4,680	4,680	4,680	4,680
439400	Dues and Subscriptions	1,738	2,065	1,758	1,758	1,758	1,758
440001	Pmts to Other Gvm'ts	10,000	10,390	10,000	-	-	-
470270	Transfer to Fund 270	-	-	200,000	100,000	100,000	100,000
470382	Transfer to Fund 382	500,000	500,000	500,000	500,000	500,000	500,000
470480	Transfer to Fund 480	40,000	-	105,000	162,500	162,500	162,500
470481	Transfer to Fund 481	1,059,148	357,400	600,000	600,000	600,000	600,000
478101	Accounting Services	15,854	22,080	9,825	8,933	8,933	8,933
478102	Information Services	9,308	11,320	18,838	19,737	19,737	19,737
478103	Building Maintenance	49,200	45,763	34,235	37,550	37,550	37,550
478104	Public & Government Rel	1,978	2,529	2,183	2,268	2,268	2,268
478105	Records Management	197	173	555	57	57	57
478106	Purchasing Services	1,223	1,445	1,674	1,747	1,747	1,747
478107	Courier Services	995	959	954	1,442	1,442	1,442
478111	Employee Services	13	5,453	4,919	3,664	3,664	3,664
478112	County Administration	1,778	1,307	1,416	1,814	1,814	1,814
478117	Mailroom Overhead	187	203	110	120	120	120
478201	Electric Utility	-	6,478	4,630	5,193	5,193	5,193
478202	Natural Gas	-	1,320	1,007	1,079	1,079	1,079
478203	Water Utility	-	686	857	861	861	861
478204	Trash Removal	-	460	309	378	378	378
499001	Contingency	-	-	2,161,452	2,199,276	2,199,276	2,199,276
Total Requirements		\$ 2,588,868	\$ 1,821,648	\$ 4,456,473	\$ 4,277,870	\$ 4,277,870	\$ 4,277,870
Total Resources		\$ 8,632,210	\$ 8,162,803	\$ 8,743,731	\$ 8,939,543	\$ 8,939,543	\$ 8,939,543

North Clackamas Parks and Recreation District**Org: 5400****Program: Administration****Expenditure Detail of Specific Line Items****Travel Detail (433100 & 439200)**

Northwest Government Finance Institute - Two attending	\$	630
Oregon Municipal Finance Officers Association - One attending		1,000
National Recreation and Parks Association Conference - Two attending		4,000
Oregon Recreation and Parks Association Conference - Two attending		600
Oregon Municipal Finance Officers Association Certification		600
Various computer and skills training, NCPRD staff		1,200
Mileage		
Parks Manager		1,200
Parks Manager		1,200
All other		1,000
Total Budget Request for Activity	\$	11,430

Dues and Subscriptions (439400)

Oregon Municipal Finance Officers Association Membership dues	\$	200
North Clackamas County Chamber of Commerce		680
National Recreation and Park Association		548
American Planning Association		330
Total Budget Request for Activity	\$	1,758

Other Significant Items Detail**Internal County Contracted Services (431918)**

Business and Community Services Administration Department allocation	\$	466,084
Total Budget Request for Activity	\$	466,084

Transfer to Fixed Asset/Capital Replacement Fund (470481)

Funds the repair and replacement of District-wide capital assets	\$	600,000
Total Budget Request for Activity	\$	600,000

General Fund - Parks Maintenance

113-5400-07702

Program Statement:

The purpose of the NCPRD Parks Maintenance program is to ensure the safety and care of the NCPRD properties and facilities, minimizing the risk exposure and protecting public health and safety for all District residents and visitors in a cost-effective manner.

2014/2015 Objectives:

- Provide ongoing support to all District programs including Recreation, Sports, Natural Resources, Aquatic Park, and Milwaukie Center.
- Continue to provide staff training and licensing in areas such as backflow testing, pesticide applicators, playground safety inspection, artificial and turf field maintenance to ensure qualified, efficient and safe maintenance operations.
- Refurbish basketball court at Southern Lites Park.
- Refurbish Harmony Road Neighborhood Park including replacement of playground elements, resurfacing basketball courts, and renovations of trails and parking lots.
- Manage construction of maintenance equipment storage building at Hood View Park.

Budget Summary	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Personnel Services*	\$ 728,196	\$ 825,696	\$ 971,945	\$ 969,472	\$ 969,472	\$ 969,472
Materials and Services	620,878	693,616	831,834	607,509	607,509	607,509
Allocated Costs	52,090	54,397	37,428	43,573	43,573	43,573
Special Payments	-	-	-	248,625	248,625	248,625
Total Budget	<u>\$ 1,401,164</u>	<u>\$ 1,573,709</u>	<u>\$ 1,841,207</u>	<u>\$ 1,869,179</u>	<u>\$ 1,869,179</u>	<u>\$ 1,869,179</u>
Regular Full-Time FTE	6.00	7.00	7.72	7.73	7.73	7.73
Temporary & Part-Time FTE**				7.30	7.30	7.30
Total Program Staffing				<u>15.03</u>	<u>15.03</u>	<u>15.03</u>

Major Revenue Source(s)

The major revenue source for the Parks Maintenance program is property taxes.

*As Contracted Services

** Temporary & part-time data tracking started with fiscal year 2014-2015 budget

General Fund - Park Maintenance
Resources

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 113 5400 07702							
333078	Marine Board Boat Ramp	\$ 4,000	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
340500	Maintenance Services	-	12,375	1,691	845	845	845
360001	Miscellaneous Revenue	579	3,449	-	-	-	-
390280	Transfer from Fund 280	-	37,674	41,018	50,515	50,515	50,515
Total Resources		\$ 4,579	\$ 57,098	\$ 46,309	\$ 54,960	\$ 54,960	\$ 54,960

General Fund - Park Maintenance
Requirements

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 113 5400 07702							
421100	General Office Supplies	\$ 648	\$ 35	\$ 500	\$ 500	\$ 500	\$ 500
422720	Uniform/Clothing Expense	3,007	2,043	3,650	4,450	4,450	4,450
424130	Maintenance Supplies	48,108	55,618	83,899	93,899	93,899	93,899
424423	Contract Maint. & Repairs	72,325	50,988	47,400	44,900	44,900	44,900
424711	Signage	5,764	13,549	8,000	8,000	8,000	8,000
424920	Chemicals/Fertilizer	9,640	10,909	16,300	16,300	16,300	16,300
425100	Sm Tools & Minor Equip	8,088	8,456	17,000	18,200	18,200	18,200
431450	Licenses/Permits	538	420	1,100	1,800	1,800	1,800
431900	Contracted Services	728,196	825,696	971,945	969,472	969,472	969,472
431910	Other Contracts	71	-	-	-	-	-
432100	Telephone	6,383	8,255	9,580	8,580	8,580	8,580
433100	Travel & Mileage	4	611	350	350	350	350
434100	Printing & Duplicating	179	-	100	100	100	100
435130	Liability Insurance	2,608	2,706	6,665	14,144	14,144	14,144
436100	Electricity	63,476	64,931	70,865	71,984	71,984	71,984
436200	Sewer	91	-	-	8,400	8,400	8,400
436210	Water	68,318	87,725	111,587	105,784	105,784	105,784
436310	Natural Gas Fuel	31,994	33,284	39,800	39,800	39,800	39,800
436500	Trash Removal	23,853	25,357	23,409	23,409	23,409	23,409
437100	Building Repairs and Maintenance	10,480	9,300	15,900	16,900	16,900	16,900
437200	Vehicle & Equip Repair	22,583	19,707	23,000	23,000	23,000	23,000
437210	Office Eq Repair & Maint	423	2,722	1,500	1,500	1,500	1,500
437910	Park Maint Projects	-	3,000	3,000	3,000	3,000	3,000
437945	Vandalism Expense	1,886	3,196	10,000	10,000	10,000	10,000
438190	Rent	-	46,780	83,302	81,009	81,009	81,009
438320	Equipment and Vehicle Rental	2,457	2,460	6,300	6,300	6,300	6,300
439200	Training/Staff Development	2,869	1,345	1,800	3,000	3,000	3,000
439400	Dues and Subscriptions	227	349	300	50	50	50
440001	Pmts to Other Gvmt's (HV)	232,245	236,492	244,627	-	-	-
454005	Program Supplies- Sports	-	1,000	-	-	-	-
454013	Safety Equipment	2,094	1,690	1,400	1,400	1,400	1,400
454095	Drug & Alcohol Testing	520	688	500	750	750	750
465002	Payments to Local Governments	-	-	-	248,625	248,625	248,625
478101	Accounting Services	31,508	31,915	15,350	18,072	18,072	18,072
478102	Information Services	6,979	8,490	7,066	7,403	7,403	7,403
478104	Public & Government Rel	1,979	2,529	2,183	2,268	2,268	2,268
478105	Records Management	392	250	865	118	118	118
478106	Purchasing Services	2,430	2,088	2,617	3,533	3,533	3,533
478108	Comm & Legislative Aff	-	-	-	-	-	-
478111	Employee Services	6,836	7,615	7,820	10,245	10,245	10,245
478112	County Administration	1,778	1,307	1,417	1,814	1,814	1,814
478117	Mailroom Overhead	188	203	110	120	120	120
Total Requirements		\$ 1,401,164	\$ 1,573,709	\$ 1,841,207	\$ 1,869,179	\$ 1,869,179	\$ 1,869,179
Total Resources		\$ 4,579	\$ 57,098	\$ 46,309	\$ 54,960	\$ 54,960	\$ 54,960

North Clackamas Parks and Recreation District

Org: 5400

Program: Parks Maintenance

Expenditure Detail of Specific Line Items

Travel Detail (433100 & 439200)

Oregon Recreation and Parks Association Conference - Two attending	\$	800
Pesticide core credit classes - Seven Attending		1,050
National Playground Safety Institute Training - Two attending (certification every two years)		800
Backflow testing certification - One staff member		350
Mileage		350
Total Budget Request for Activity	\$	3,350

Dues and Subscriptions (439400)

Playground Safety Magazine	\$	50
Total Budget Request for Activity	\$	50

Payments To Other Governments (465002)

Payment to Happy Valley per intergovernmental agreement for parks maintenance	\$	248,625
Total Budget Request for Activity	\$	248,625

General Fund - Recreation
113-5400-07703

Program Statement:

The purpose of the NCPRD Recreation program is to provide 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.

2014/2015 Objectives:

- Continue to implement *Cost Recovery Pyramid* to understand the full cost of operations and to help reduce net subsidy to identified recreation programs.
- Expand preschool and youth programming.
- Research recreational trends and implement new programs that will encourage healthy habits and build the community while increasing revenue.
- Deliver additional summer recreation programs to District residents in the neighborhood parks.

Budget Summary	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Personnel Services*	\$ 559,356	\$ 664,904	\$ 748,285	\$ 284,674	\$ 284,674	\$ 284,674
Materials and Services	245,903	267,858	386,502	137,382	137,382	137,382
Allocated Costs	59,683	54,712	37,733	19,352	19,352	19,352
Total Budget	<u>\$ 864,942</u>	<u>\$ 987,474</u>	<u>\$ 1,172,520</u>	<u>\$ 441,408</u>	<u>\$ 441,408</u>	<u>\$ 441,408</u>
Regular Full-Time FTE	5.22	4.87	5.70	2.31	2.31	2.31
Temporary & Part-Time FTE**				1.80	1.80	1.80
Total Program Staffing				<u>4.11</u>	<u>4.11</u>	<u>4.11</u>

Major Revenue Source(s)

The major revenue sources for the Recreation program are property taxes and user fees.

*As Contracted Services

** Temporary & part-time data tracking started with fiscal year 2014-2015 budget

General Fund - Recreation
Resources

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 113 5400 07703							
347419	General Recreation	\$ 186,384	\$ 165,360	\$ 185,000	\$ 165,000	\$ 165,000	\$ 165,000
347420	Sports/Open Gym	161,996	260,132	316,000	-	-	-
347421	Rental/Reservation Fees	138,297	205,704	205,000	-	-	-
347422	Special Events/Activities	20,553	20,871	18,000	18,000	18,000	18,000
347424	Class Registration	-	-	59,000	10,500	10,500	10,500
347425	Travel Program (39er's)	22,254	30,123	20,000	-	-	-
347427	Concession Revenue	15,894	11,496	8,500	-	-	-
347431	Hood View Concessions	25,358	32,050	30,000	-	-	-
362000	Sponsorship Revenue	1,825	671	17,500	2,500	2,500	2,500
367011	Contributions: Parks Foundat.	683	-	-	-	-	-
Total Resources		\$ 573,243	\$ 726,407	\$ 859,000	\$ 196,000	\$ 196,000	\$ 196,000

General Fund - Recreation
Requirements

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 113 5400 07703							
421100	Office Supplies	\$ 5,812	\$ 6,269	\$ 4,800	\$ 1,600	\$ 1,600	\$ 1,600
421110	Postage	321	402	800	400	400	400
424600	Vehicle Materials/Supplies	5,526	5,580	8,500	-	-	-
424930	Technical Supplies	11,724	4,049	6,900	2,200	2,200	2,200
431900	Contracted Services	559,356	664,904	748,285	284,674	284,674	284,674
431902	Other Contracted Services	-	-	59,000	10,000	10,000	10,000
431910	Travel Program (39er's)	13,826	16,202	20,000	-	-	-
431920	Program Contracts	117,763	130,834	172,500	81,000	81,000	81,000
432100	Telephone	13,383	14,938	14,000	4,820	4,820	4,820
432400	Advertising	267	-	-	-	-	-
432700	Data Processing	1,081	-	3,600	6,500	6,500	6,500
433100	Travel & Mileage	1,234	2,402	1,100	1,573	1,573	1,573
433102	Mileage Volunteer	-	-	200	200	200	200
434100	Printing & Duplicating	2,274	4,629	7,500	2,500	2,500	2,500
435130	Liability Insurance	4,214	3,837	3,947	2,668	2,668	2,668
437100	Building Repairs and Maintenance	1,128	1,984	1,500	-	-	-
438320	Equipment and Vehicle Rental	4,178	9,437	7,180	4,971	4,971	4,971
439200	Training/Staff Development	1,776	2,765	2,900	1,950	1,950	1,950
439400	Dues and Subscriptions	113	150	425	300	300	300
439953	Merchant Discount Fees	4,669	6,071	8,500	2,500	2,500	2,500
450105	Special Events	9,729	7,829	9,500	9,200	9,200	9,200
453050	Scholarships	1,529	-	1,500	-	-	-
454000	Program Materials/Supplies	4,915	5,181	5,000	5,000	5,000	5,000
454005	Program Supplies-Sports	35,177	45,271	47,150	-	-	-
454006	Program Supplies-General Rec	1,910	-	-	-	-	-
454015	Concession Costs	3,353	27	-	-	-	-
478101	Accounting Services	28,370	20,233	9,019	5,188	5,188	5,188
478102	Information Services	18,611	22,639	16,483	7,426	7,426	7,426
478104	Public & Government Rel	1,979	2,529	2,184	976	976	976
478105	Records Management	353	159	508	34	34	34
478106	Purchasing Services	2,188	1,324	1,538	1,014	1,014	1,014
478107	Courier Service	338	304	331	248	248	248
478111	Employee Services	5,878	6,014	6,143	3,634	3,634	3,634
478112	County Administration	1,778	1,307	1,417	780	780	780
478117	Mailroom Overhead	188	203	110	52	52	52
Total Requirements		\$ 864,942	\$ 987,474	\$ 1,172,520	\$ 441,408	\$ 441,408	\$ 441,408
Total Resources		\$ 573,243	\$ 726,407	\$ 859,000	\$ 196,000	\$ 196,000	\$ 196,000

North Clackamas Parks and Recreation District

Org: 5400

Program: Recreation

Expenditure Detail of Specific Line Items

Travel Detail (433100 & 439200)

Staff in-service training	\$	900
Oregon Recreation and Parks Association Conference - Three attending		2,123
Mileage		500
Total Budget Request for Activity	\$	3,523

Dues and Subscriptions (439400)

Oregon Recreation and Parks Association	\$	220
National Recreation and Parks Association		80
Total Budget Request for Activity	\$	300

Program Contracts (431920)

Community educations classes - More than 62 classes offered	\$	46,000
Art, photo, cooking, computer, dance, gymnastics, and yoga		32,000
Theater workshop		3,000
Total Budget Request for Activity	\$	81,000

General Fund - Sports

113-5400-07717

Program Statement:

The purpose of the NCPRD Sports program is to provide a wide array of recreational sports opportunities directly and in partnership with other providers to enhance personal health and the quality of life for all residents of the District.

2014/2015 Objectives:

- Continue to implement *Cost Recovery Pyramid* to understand the full cost of operations and to help reduce net subsidy to identified sports programs.
- Expand and implement new sports offerings for preschool, elementary, high school and adults throughout the District.
- Create and offer new NCPRD operated series of summer sports camps.
- Expand Hoopers and Cheer Starz programs District-wide at the request of existing local youth basketball programs.
- Utilize social media to promote sports leagues, tournaments, program offerings and build an audience for future sports related programming.

Budget Summary	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Personnel Services*	\$ -	\$ -	\$ -	\$ 638,227	\$ 638,227	\$ 638,227
Materials and Services	-	-	-	314,180	314,180	314,180
Allocated Costs	-	-	-	25,650	25,650	25,650
Total Budget	\$ -	\$ -	\$ -	\$ 978,057	\$ 978,057	\$ 978,057
Regular Full-Time FTE				3.81	3.81	3.81
Temporary & Part-Time FTE**				8.40	8.40	8.40
Total Program Staffing				12.21	12.21	12.21

Major Revenue Source(s)

The major revenue sources for the Recreation program are property taxes and user fees.

*As Contracted Services

** Temporary & part-time data tracking started with fiscal year 2014-2015 budget

General Fund - Sports
Resources

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 113 5400 07717							
347411	Concessions	\$ -	\$ -	\$ -	\$ 11,000	\$ 11,000	\$ 11,000
347420	Sports/Open Gym	-	-	-	492,130	492,130	492,130
347421	Rental/Reservations	-	-	-	175,000	175,000	175,000
347424	Class Registration	-	-	-	5,700	5,700	5,700
347431	Hood View Concessions	-	-	-	33,000	33,000	33,000
362000	Advertising Revenue	-	-	-	16,000	16,000	16,000
Total Resources		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 732,830</u>	<u>\$ 732,830</u>	<u>\$ 732,830</u>

General Fund - Sports
Requirements

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 113 5400 07717							
421100	General Office Supplies	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
421110	Postage	-	-	-	200	200	200
422720	Uniforms/clothing Expense	-	-	-	4,000	4,000	4,000
424930	Technical Supplies	-	-	-	5,000	5,000	5,000
431900	Contracted Services	-	-	-	638,227	638,227	638,227
431902	Misc Contracted Svcs	-	-	-	5,000	5,000	5,000
431920	Program Contracts	-	-	-	151,500	151,500	151,500
432100	Telephone	-	-	-	9,800	9,800	9,800
432700	Data Processing	-	-	-	2,000	2,000	2,000
433100	Travel & Mileage	-	-	-	1,673	1,673	1,673
434100	Printing And Duplicating Service	-	-	-	16,600	16,600	16,600
435130	Professional Liability	-	-	-	3,537	3,537	3,537
437100	Building Repairs and Maintenance	-	-	-	1,500	1,500	1,500
438320	Equipment and Vehicle Rental	-	-	-	4,200	4,200	4,200
439200	Training / Staff Development	-	-	-	1,800	1,800	1,800
439400	Dues and Subscriptions	-	-	-	250	250	250
439953	Merchant Charge	-	-	-	7,400	7,400	7,400
454005	Program Supplies - Sports	-	-	-	95,720	95,720	95,720
478101	Accounting Services	-	-	-	6,876	6,876	6,876
478102	Information Services	-	-	-	9,844	9,844	9,844
478104	Public & Government Rel	-	-	-	1,293	1,293	1,293
478105	Records Management	-	-	-	45	45	45
478106	Purchasing Services	-	-	-	1,345	1,345	1,345
478107	Courier Services	-	-	-	328	328	328
478111	Employee Services	-	-	-	4,817	4,817	4,817
478112	County Administration	-	-	-	1,034	1,034	1,034
478117	Mailroom Overhead	-	-	-	68	68	68
Total Requirements		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 978,057</u>	<u>\$ 978,057</u>	<u>\$ 978,057</u>
Total Resources		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 732,830</u>	<u>\$ 732,830</u>	<u>\$ 732,830</u>

North Clackamas Parks and Recreation District**Org: 5400****Program: Sports****Expenditure Detail of Specific Line Items****Travel Detail (433100 & 439200)**

Staff in-service training	\$	750
Oregon Recreation and Parks Association Conference - Three attending		2,123
Mileage		600
Total Budget Request for Activity	\$	3,473

Dues and Subscriptions (439400)

Oregon Recreation and Parks Association	\$	190
National Recreation and Parks Association		60
Total Budget Request for Activity	\$	250

Program Contracts (431920)

Umpire Coordination	\$	81,000
Adult league coordination		2,000
Assessment fees for tournament		3,000
Kindergarten through eighth grade volleyball program coordination		3,000
Kindergarten through eighth grade volleyball program referees		1,500
Adult/High School Tournament Officials		1,000
Youth basketball coordination		20,000
Hoopers referees		40,000
Total Budget Request for Activity	\$	151,500

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General Fund - Milwaukie Center
113-5400-07704

Program Statement:

The purpose of the Milwaukie Center program is to provide a variety of coordinated social service, recreational and educational services for older adults and people with disabilities to assist them to remain independent with a sense of purpose. The Milwaukie Center also provides a place for the community to benefit from services, programs, and events through volunteer opportunities and rental activities.

2014/2015 Objectives:

- Continue to implement *Cost Recovery Pyramid* to understand the full cost of operations and to help reduce net subsidy to identified Milwaukie Center programs.
- Develop a strategy and funding plan to update the Milwaukie Center building.
- Finalize written agreement with Friends of the Milwaukie Center including documenting financial guidelines for assistance.

Budget Summary	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Personnel Services*	\$ 576,754	\$ 471,123	\$ 473,732	\$ 470,024	\$ 470,024	\$ 470,024
Materials and Services	103,762	130,778	123,275	140,571	140,571	140,571
Allocated Costs	52,090	51,753	42,708	45,101	45,101	45,101
Total Budget	<u>\$ 732,606</u>	<u>\$ 653,654</u>	<u>\$ 639,715</u>	<u>\$ 655,696</u>	<u>\$ 655,696</u>	<u>\$ 655,696</u>
Regular Full-Time FTE	6.25	5.00	4.75	4.56	4.56	4.56
Temporary & Part-Time FTE**				1.60	1.60	1.60
Total Program Staffing				<u>6.16</u>	<u>6.16</u>	<u>6.16</u>

Major Revenue Source(s)

The major revenue sources for the Milwaukie Center are property taxes, Clackamas County pass-through dollars (federal grants), activity fees, and facility rental fees.

*As Contracted Services

** Temporary & part-time data tracking started with fiscal year 2014-2015 budget

General Fund - Milwaukie Center
Resources

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 113 5400 07704							
347423	Respite Revenue	\$ 11,612	\$ 13,733	\$ 14,000	\$ 10,000	\$ 10,000	\$ 10,000
347426	Rental/Reservation Fees	44,805	60,233	55,000	50,000	50,000	50,000
347427	Contract with Social Svcs	58,935	58,961	59,000	57,230	57,230	57,230
360001	Misc. Revenue	3,442	2,999	3,000	2,000	2,000	2,000
367009	Friends of Milwaukie Center	12,000	12,000	14,000	14,000	14,000	14,000
390270	Transfer from Fund 270	6,000	10,000	24,832	21,281	21,281	21,281
Total Resources		<u>\$ 136,794</u>	<u>\$ 157,926</u>	<u>\$ 169,832</u>	<u>\$ 154,511</u>	<u>\$ 154,511</u>	<u>\$ 154,511</u>

General Fund - Milwaukie Center
Requirements

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 113 5400 07704							
421100	Office Supplies	\$ 3,200	\$ 3,933	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
421110	Postage	443	758	1,200	800	800	800
422100	Supplies	556	401	600	600	600	600
422200	Janitorial Supplies	4,073	4,239	3,500	3,500	3,500	3,500
422400	Food	13	-	300	-	-	-
422910	Misc. Meeting Expense	30	36	100	100	100	100
431000	Professional Services	6,345	29,100	8,500	9,000	9,000	9,000
431900	Contracted Services	576,754	471,123	473,732	470,024	470,024	470,024
432100	Telephone	8,314	9,767	10,000	10,000	10,000	10,000
432401	Advertise/Market/Promo	75	-	-	-	-	-
432700	Data Processing	2,220	-	-	2,600	2,600	2,600
433100	Travel & Mileage	1,177	2,632	3,000	2,000	2,000	2,000
433102	Mileage - Volunteers	-	-	50	-	-	-
434100	Printing	871	1,508	2,000	2,000	2,000	2,000
435130	Liability Insurance	10,154	9,481	9,845	20,891	20,891	20,891
436100	Electricity	16,596	18,323	18,500	18,870	18,870	18,870
436200	Sewer	3,644	3,411	8,500	8,670	8,670	8,670
436210	Water	2,167	3,648	4,500	4,590	4,590	4,590
436310	Natural Gas Fuel	7,531	7,669	10,000	10,200	10,200	10,200
436500	Trash Removal	3,468	3,656	4,200	4,300	4,300	4,300
437100	Building Repairs and Maintenance	20,124	21,707	20,000	25,000	25,000	25,000
437200	Equipment Repairs/Maint	150	79	-	-	-	-
437210	Office Equipment/Maint	-	-	500	500	500	500
437211	Office Equip. Maint./Furn.	3,016	3,921	2,500	2,500	2,500	2,500
437212	Office Equipment/Copier	4,363	2,987	4,000	3,000	3,000	3,000
439200	Training/Staff Development	1,937	915	2,000	2,000	2,000	2,000
439400	Dues and Subscriptions	1,225	344	1,030	1,000	1,000	1,000
439953	Merchant Discount Fees	493	545	450	450	450	450
450105	Special Events	-	-	500	500	500	500
454000	Program Materials	615	136	1,000	1,000	1,000	1,000
454005	Program Supplies-Sports	-	-	-	-	-	-
454016	Volunteer Recognition	961	1,582	2,500	2,500	2,500	2,500
478101	Accounting Services	20,442	16,668	6,158	6,211	6,211	6,211
478102	Information Services	18,611	22,639	25,902	27,139	27,139	27,139
478104	Public & Government Rel	1,979	2,528	2,184	2,269	2,269	2,269
478105	Records Management	254	131	347	41	41	41
478106	Purchasing Services	1,577	1,091	1,050	1,214	1,214	1,214
478107	Courier Services	966	931	927	1,400	1,400	1,400
478108	Comm & Legislative Aff	-	-	-	-	-	-
478111	Employee Services	6,295	6,256	4,613	4,893	4,893	4,893
478112	County Administration	1,778	1,307	1,417	1,814	1,814	1,814
478117	Mailroom Overhead	188	202	110	120	120	120
Total Requirements		\$ 732,606	\$ 653,654	\$ 639,715	\$ 655,696	\$ 655,696	\$ 655,696
Total Resources		\$ 136,794	\$ 157,926	\$ 169,832	\$ 154,511	\$ 154,511	\$ 154,511

North Clackamas Parks and Recreation District**Org: 5400****Program: Milwaukie Center****Expenditure Detail of Specific Line Items****Travel Detail (433100 & 439200)**

Oregon Gerontological Association - Two attending	\$	220
Oregon Recreation and Parks Association's Section for Older Adult Resources Conference - Two attending		600
Brookdale Respite Training (meal cost only)		100
Alzheimer McGinty Conference - Two attending		110
Limited Building Maintenance Electrician Training		1,200
Local Workshops - Three attending		300
OSU Gerontology Conference - One attending		250
Mileage		1,000
Various meetings		220
Total Budget Request for Activity	\$	4,000

Professional Services (431000)

Floor Care	\$	9,000
Total Budget Request for Activity	\$	9,000

Dues and Subscriptions (439400)

Oregonian	\$	150
Oregon Gerontological Association		110
National Recreation and Parks Association/Leisure & Aging Section		100
National Council on Aging/National Institute of Senior Centers		145
American Society on Aging		150
Oregon Recreation and Parks Association's Section for Older Adult Resources		225
Miscellaneous professional books		120
Total Budget Request for Activity	\$	1,000

Building Repairs and Maintenance (437100)

Repairs, replacements and improvements	\$	10,200
Miscellaneous parts and tools		7,000
HVAC/ Refrigeration Repair		2,500
Inspections/Permits		700
Contracted Maintenance		600
Facility Alarm		1,000
Electrical		2,000
Partition repairs		1,000
Total Budget Request for Activity	\$	25,000

General Fund - Aquatic Park
113-5400-07705

Program Statement:

The purpose of the NCPRD Aquatic Park program is to provide District residents and visitors a variety of water-based recreational activities, healthy leisure alternatives, and swimming instruction in a safe setting and cost-effective manner.

2014/2015 Objectives:

- Continue to implement *Cost Recovery Pyramid* to understand the full cost of operations and to help reduce net subsidy to identified Aquatic Park programs.
- Increase opportunities for private swim instruction.
- Continue to explore options for revenue enhancements including utilizing social media.
- Evaluate and improve customer service delivery to achieve an enhanced Aquatic Park experience.

Budget Summary	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Personnel Services*	\$ 888,366	\$ 987,474	\$ 1,119,857	\$ 1,156,696	\$ 1,156,696	\$ 1,156,696
Materials and Services	671,074	616,022	617,704	657,729	657,729	657,729
Allocated Costs	88,660	79,171	57,673	62,254	62,254	62,254
Total Budget	\$ 1,648,100	\$ 1,682,667	\$ 1,795,234	\$ 1,876,679	\$ 1,876,679	\$ 1,876,679
Regular Full-Time FTE	5.45	6.07	6.99	6.83	6.83	6.83
Temporary & Part-Time FTE**				18.10	18.10	18.10
Total Program Staffing				24.93	24.93	24.93

Major Revenue Source(s)

The major revenue sources for the Aquatic Park are user fees and property taxes.

*As Contracted Services

** Temporary & part-time data tracking started with fiscal year 2014-2015 budget

General Fund - Aquatic Park
Resources

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 113 5400 07705							
341809	Facilities Rental	\$ 6,000	\$ 5,244	\$ -	\$ -	\$ -	\$ -
347410	General Admissions/Open Swim	500,522	483,407	510,000	484,000	484,000	484,000
347411	Concessions	2,569	12,849	15,000	16,000	16,000	16,000
347412	Passes, laps	107,885	112,447	108,000	112,000	112,000	112,000
347413	Lessons	184,657	223,217	238,000	239,000	239,000	239,000
347414	Retail	23,006	30,862	24,000	28,000	28,000	28,000
347415	Rentals (Tubes/lockers)	34,187	33,846	34,000	33,000	33,000	33,000
347416	Climbing Wall	25,258	17,089	21,000	16,000	16,000	16,000
347417	Parties	90,336	81,063	85,000	86,000	86,000	86,000
347418	Pass Sales	29,416	38,278	35,000	35,000	35,000	35,000
347426	Rental/Reservations	37,079	34,345	30,000	33,000	33,000	33,000
360001	Miscellaneous Revenue	-	300	-	-	-	-
362000	Sponsorship Revenue	2,000	1,250	-	-	-	-
367000	Contributions and Donations	3,990	7,275	-	10,000	10,000	10,000
Total Resources		\$ 1,046,904	\$ 1,081,469	\$ 1,100,000	\$ 1,092,000	\$ 1,092,000	\$ 1,092,000

General Fund - Aquatic Park
Requirements

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 113 5400 07705							
421100	Office Supplies	\$ 2,675	\$ 4,599	\$ 4,000	\$ 3,500	\$ 3,500	\$ 3,500
421110	Postage	870	846	900	850	850	850
422400	Food	3,919	962	-	-	-	-
422404	Party Supplies	41,555	38,947	45,000	44,000	44,000	44,000
422720	Uniforms	9,743	6,139	2,500	2,500	2,500	2,500
424920	Chemicals	44,485	41,326	46,000	48,000	48,000	48,000
424930	Technical Supplies	9,891	8,681	9,000	13,000	13,000	13,000
431000	Professional Services	5,000	-	-	-	-	-
431450	License/Permits	1,544	1,954	2,500	2,000	2,000	2,000
431900	Contracted Services	888,366	987,474	1,119,857	1,156,696	1,156,696	1,156,696
431920	Program Contracts	-	-	-	18,000	18,000	18,000
432100	Telephone	8,410	9,388	8,500	8,500	8,500	8,500
432400	Advertising	45,263	35	-	-	-	-
432700	Data Processing	3,059	-	-	-	-	-
433100	Travel & Mileage	306	1,135	1,100	1,100	1,100	1,100
434100	Printing & Duplicating	614	3,516	3,000	2,500	2,500	2,500
435130	Liability Insurance	27,310	25,499	26,604	56,454	56,454	56,454
436100	Electricity	130,723	108,976	117,000	116,000	116,000	116,000
436200	Sewer	36,968	37,911	43,800	40,000	40,000	40,000
436210	Water	19,556	33,847	25,400	34,000	34,000	34,000
436310	Natural Gas	113,096	101,432	97,000	99,000	99,000	99,000
436500	Trash Removal	4,925	5,364	5,000	5,000	5,000	5,000
437100	Building Repairs and Maintenance	107,194	134,917	125,000	100,000	100,000	100,000
437210	Office Equipment Maint	2,941	3,148	3,500	3,500	3,500	3,500
438320	Equipment and Vehicle Rental	4,587	3,932	3,800	3,800	3,800	3,800
439200	Training/Staff Development	588	2,019	2,250	2,700	2,700	2,700
439400	Dues and Subscriptions	226	150	350	350	350	350
439953	Merchant Discount Fees	12,449	11,712	13,000	12,500	12,500	12,500
450002	Merchandise for Retail	15,147	13,783	15,000	15,000	15,000	15,000
453050	Scholarships	1,695	-	1,500	-	-	-
454000	Program Materials	7,998	12,043	8,000	7,000	7,000	7,000
454015	Health/Safety	8,337	3,763	8,000	7,000	7,000	7,000
454017	Miscellaneous Other	-	-	-	10,000	10,000	10,000
454095	Drug & Alcohol Testing	-	-	-	1,475	1,475	1,475
478101	Accounting Services	52,804	41,628	16,234	17,288	17,288	17,288
478102	Information Services	16,285	19,809	23,547	24,672	24,672	24,672
478104	Public & Government Rel	1,979	2,528	2,184	2,269	2,269	2,269
478105	Records Management	656	326	915	113	113	113
478106	Purchasing Services	4,073	2,724	2,768	3,380	3,380	3,380
478107	Courier Services	628	626	596	825	825	825
478111	Employee Services	10,270	10,022	9,902	11,772	11,772	11,772
478112	County Administration	1,777	1,306	1,417	1,815	1,815	1,815
478117	Mailroom Overhead	188	202	110	120	120	120
Total Requirements		\$ 1,648,100	\$ 1,682,667	\$ 1,795,234	\$ 1,876,679	\$ 1,876,679	\$ 1,876,679
Total Resources		\$ 1,046,904	\$ 1,081,469	\$ 1,100,000	\$ 1,092,000	\$ 1,092,000	\$ 1,092,000

North Clackamas Parks and Recreation District
Org: 5400
Program: Aquatic Park

Expenditure Detail of Specific Line Items

Travel Detail (433100 & 439200)

Staff in-service training	\$	2,700
Mileage		<u>1,100</u>
Total Budget Request for Activity	\$	3,800

Dues and Subscriptions (439400)

Oregon Recreation and Parks Association	\$	240
National Recreation and Parks Association		<u>110</u>
Total Budget Request for Activity	\$	350

General Fund - Marketing and Communications 113-5400-07706

Program Statement:

The purpose of the NCPRD Marketing and Communications program is to publicize and promote NCPRD's diverse spectrum of programs and activities and to highlight the positive impact NCPRD makes in our community.

2014/2015 Objectives:

- Update NCPRD website to incorporate a Responsive Design format which will optimize the site for various mobile and tablet formats.
- Engage District residents in the new Master Plan through the development of an online virtual open house and social media campaign.
- Promote key focus areas identified in the new Master Plan Executive Summary.
- Increase NCPRD brand awareness through web presence, social media, advertising, signage and email marketing.
- Promote NCPRD's programs, facilities, parks and trails as a unified District in various communications marketing mediums.

Budget Summary	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Personnel Services*	\$ 89,881	\$ 107,771	\$ 148,568	\$ 186,575	\$ 186,575	\$ 186,575
Materials and Services	90,513	132,546	158,599	164,759	164,759	164,759
Allocated Costs	37,292	24,768	15,914	16,910	16,910	16,910
Total Budget	<u>\$ 217,686</u>	<u>\$ 265,085</u>	<u>\$ 323,081</u>	<u>\$ 368,244</u>	<u>\$ 368,244</u>	<u>\$ 368,244</u>
Regular Full-Time FTE	1.00	0.90	1.05	1.26	1.26	1.26
Temporary & Part-Time FTE**				0.80	0.80	0.80
Total Program Staffing				<u>2.06</u>	<u>2.06</u>	<u>2.06</u>

Major Revenue Source(s)

The major revenue source for the Marketing and Communications program is property taxes.

*As Contracted Services

** Temporary & part-time data tracking started with fiscal year 2014-2015 budget

General Fund - Marketing and Communication

Resources

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 113 5400 07706							
347420	Milw Parks- Sports/Open Gym	\$ -	\$ (625)	\$ -	\$ -	\$ -	\$ -
360001	Miscellaneous Revenue	380	401	-	-	-	-
362000	Sponsorships	20,000	-	-	-	-	-
390280	Trsfr from SDC Fund 280	-	-	-	-	-	-
Total Resources		\$ 20,380	\$ (224)	\$ -	\$ -	\$ -	\$ -

General Fund - Marketing and Communications

Requirements

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 113 5400 07706							
421100	Office Supplies	\$ 324	\$ 90	\$ 900	\$ 900	\$ 900	\$ 900
421110	Postage	1,644	2,341	5,000	5,000	5,000	5,000
422400	Food	412	549	900	500	500	500
422900	Misc Department Supplies	1,729	64	1,500	1,500	1,500	1,500
431000	Professional Services	31,179	15,334	20,000	20,000	20,000	20,000
431480	Hearing/Meeting Expense	422	-	2,000	1,000	1,000	1,000
431900	Contracted Services	89,881	107,771	148,568	186,575	186,575	186,575
432100	Telephone	120	-	300	1,300	1,300	1,300
432400	Advertising	1,181	2,174	50,000	64,000	64,000	64,000
432401	Marketing & Promotion	18,051	73,888	24,000	20,000	20,000	20,000
432402	Sponsorship Expense	35	-	5,000	10,000	10,000	10,000
432700	Data Processing	5,933	-	-	-	-	-
433100	Travel & Mileage	750	2,412	3,000	3,000	3,000	3,000
434100	Printing & Duplicating	25,501	31,971	40,000	33,000	33,000	33,000
435130	Professional Liability	1,818	1,697	499	1,059	1,059	1,059
439200	Training/Staff Development	35	723	1,000	1,000	1,000	1,000
439400	Dues and Subscriptions	1,152	1,304	1,500	1,500	1,500	1,500
454016	Volunteer Coordination	227	-	3,000	1,000	1,000	1,000
470270	Transfer to 270-Sponsorship	-	-	-	-	-	-
478101	Accounting Services	17,548	6,966	3,093	3,137	3,137	3,137
478102	Information Services	9,306	11,320	7,064	7,402	7,402	7,402
478104	Public & Government Rel	1,979	2,528	2,184	2,269	2,269	2,269
478105	Records Management	218	55	174	21	21	21
478106	Purchasing Services	1,354	456	527	613	613	613
478111	Employee Services	4,922	1,935	1,345	1,534	1,534	1,534
478112	County Administration	1,777	1,306	1,417	1,814	1,814	1,814
478117	Mailroom Overhead	188	202	110	120	120	120
Total Requirements		\$ 217,686	\$ 265,085	\$ 323,081	\$ 368,244	\$ 368,244	\$ 368,244
Total Resources		\$ 20,380	\$ (224)	\$ -	\$ -	\$ -	\$ -

North Clackamas Parks and Recreation District**Org: 5400****Program: Marketing and Communications****Expenditure Detail of Specific Line Items****Travel Detail (433100 & 439200)**

Staff development	\$	1,000
Marketing/communications conference		1,500
Mileage		1,500
Total Budget Request for Activity	\$	4,000

Professional Services (431000)

Drum Creative - website maintenance	\$	10,000
Reach Local - Search engine optimization marketing		5,000
Social media		2,000
Immigrant and Refugee Org - English to Spanish translation services		1,000
Various marketing-related small projects		2,000
Total Budget Request for Activity	\$	20,000

Dues and Subscriptions (439400)

City-County Communications and Marketing Association annual membership	\$	280
American Marketing Association annual membership		390
Learning Resources Network annual membership		390
Various magazine subscriptions		440
Total Budget Request for Activity	\$	1,500

Other Significant Items Detail**Printing and Duplicating Services (434100)**

Discovery Guide	\$	20,000
Marketing collateral		7,000
Signage		6,000
Total Budget Request for Activity	\$	33,000

Advertising (432400)

Print ads	\$	30,000
Radio ads		15,000
Television ads		19,000
Total Budget Request for Activity	\$	64,000

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General Fund - Planning 113-5400-07715

Program Statement:

The purpose of the NCPRD Planning program is to coordinate and manage the acquisition of park land, park planning, and the development of parks, trails, and recreational facilities.

2014/2015 Objectives:

- Update Park SDC methodology and rates.
- Continue planning, design and acquisition for the Mount Scott - Scouter Mountain Trail Loop.
- Complete master planning for four Milwaukie neighborhood parks.
- Construct Hood View Park Playground.
- Initiate and coordinate park acquisition and development projects in Happy Valley.
- Obtain grant funding for rehabilitation work at Harmony Road Neighborhood Park.
- Draft maintenance agreement with TriMet after completion of Segment 2 of the Trolley Trail.
- Assist the City of Milwaukie with Milwaukie Riverfront Park project.

Budget Summary	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Personnel Services*	\$ 280,260	\$ 149,101	\$ 264,554	\$ 284,100	\$ 284,100	\$ 284,100
Materials and Services	335,023	150,515	370,934	321,824	321,824	321,824
Allocated Costs	36,819	46,134	14,576	15,479	15,479	15,479
Total Budget	\$ 652,102	\$ 345,750	\$ 650,064	\$ 621,403	\$ 621,403	\$ 621,403
Regular Full-Time FTE	2.00	1.00	1.18	1.74	1.74	1.74
Temporary & Part-Time FTE**				0.80	0.80	0.80
Total Program Staffing				2.54	2.54	2.54

Major Revenue Source(s)

The major revenue sources for the Planning program are property taxes and system development charges.

*As Contracted Services

** Temporary & part-time data tracking started with fiscal year 2014-2015 budget

General Fund - Planning
Resources

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 113 5400 07715							
333001	Local & Other Grants	\$ 46,866	\$ -	\$ -	\$ -	\$ -	\$ -
333003	Title III Grants	287,555	-	-	-	-	-
341869	Parks Development Charges	-	6,000	-	-	-	-
360001	Miscellaneous Revenue	-	100	-	-	-	-
390280	Transfer from Fund 280	25,000	236,196	177,020	183,803	183,803	183,803
Total Resources		\$ 359,420	\$ 242,296	\$ 177,020	\$ 183,803	\$ 183,803	\$ 183,803

General Fund - Planning
Requirements

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 113 5400 07715							
421100	General Office Supplies	\$ 1,160	\$ 352	\$ 300	\$ 300	\$ 300	\$ 300
421110	Postage	821	-	350	350	350	350
422400	Food	75	1,294	300	300	300	300
422720	Uniforms/Clothing Expense	853	-	-	-	-	-
422900	Misc Department Supplies	-	235	500	350	350	350
424711	Sign Materials	308	-	-	-	-	-
431000	Professional Services	263,741	144,006	364,000	310,000	310,000	310,000
431480	Hearing/Meeting Expense	101	350	485	350	350	350
431900	Contracted Services	280,260	149,101	264,554	284,100	284,100	284,100
432100	Telephone	1,203	-	-	2,000	2,000	2,000
432700	Data Processing	1,900	-	-	1,200	1,200	1,200
433100	Travel & Mileage	3,051	1,418	2,685	3,380	3,380	3,380
434100	Printing & Duplicating	2,605	527	1,000	1,000	1,000	1,000
435130	Professional Liability	1,515	1,414	499	1,059	1,059	1,059
436310	Natural Gas Fuel	-	99	-	-	-	-
439200	Training/Staff Development	1,560	505	515	1,220	1,220	1,220
439400	Dues and Subscriptions	710	340	300	315	315	315
454007	Natural Resources	55,421	(26)	-	-	-	-
478101	Accounting Services	17,072	25,413	3,742	3,690	3,690	3,690
478102	Information Services	9,306	11,320	4,709	4,934	4,934	4,934
478104	Public & Government Rel	1,979	2,528	2,184	2,269	2,269	2,269
478105	Records Management	212	199	211	24	24	24
478106	Purchasing Services	1,317	1,663	638	722	722	722
478111	Employee Services	4,968	3,503	1,565	1,906	1,906	1,906
478112	County Administration	1,777	1,306	1,417	1,814	1,814	1,814
478117	Mailroom Overhead	188	202	110	120	120	120
Total Requirements		\$ 652,102	\$ 345,750	\$ 650,064	\$ 621,403	\$ 621,403	\$ 621,403
Total Resources		\$ 359,420	\$ 242,296	\$ 177,020	\$ 183,803	\$ 183,803	\$ 183,803

North Clackamas Parks and Recreation District**Org: 5400****Program: Planning****Expenditure Detail of Specific Line Items****Travel Detail (433100 & 439200)**

Oregon Recreation and Parks Association Conference - Two attending	\$	1,200
National Recreation and Park Association Conference - One attending		2,200
Mileage		<u>1,200</u>
Total Budget Request for Activity	\$	4,600

Professional Services (431000)

Clackamas County Engineering or contract, surveying work, engineering, roads, Auto CAD, Art Alliance	\$	20,000
Other Non-SDC project costs		20,000
Project Management - Milwaukie Riverfront Park		150,000
Master Plan Completion		<u>120,000</u>
Total Budget Request for Activity	\$	310,000

Dues and Subscriptions (439400)

APA - American Planning Association and Oregon Planning Association membership	\$	315
Total Budget Request for Activity	\$	315

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General Fund - Natural Resources

113-5400-07716

Program Statement:

The purpose of the NCPRD Natural Resources program is to coordinate and manage natural resources within District parks.

2014/2015 Objectives:

- Complete phase 2 improvements at Spring Park.
- Partner with WES CCSD #1 to implement projects at Rose Creek, 3 Creeks and the Costco Trail.
- Partner with Oak Lodge Sanitary District to complete planning for enhancements to Boardman Wetlands and implement projects at Risley, Stringfield and Rivervilla Parks.
- Initiate work on the District Natural Resources Strategic Plan to develop comprehensive strategies for achieving the District's natural areas goals and objectives.
- Implement the next phase of the GIS-based property and facility inventory to refine management and maintenance actions, planning and budgeting.
- Integrate databases to geographically locate and map all data including plants and wildlife, management activities, expenditures and conservation planning efforts.

Budget Summary	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Personnel Services*	\$ -	\$ 152,078	\$ 230,842	\$ 265,804	\$ 265,804	\$ 265,804
Materials and Services	-	241,619	63,353	66,546	66,546	66,546
Allocated Costs	-	-	18,336	18,297	18,297	18,297
Total Budget	\$ -	\$ 393,697	\$ 312,531	\$ 350,647	\$ 350,647	\$ 350,647
Regular Full-Time FTE	0.00	2.00	2.21	2.22	2.22	2.22
Temporary & Part-Time FTE**				1.80	1.80	1.80
Total Program Staffing				4.02	4.02	4.02

Major Revenue Source(s)

The major revenue sources for the Natural Resources program are property taxes, grants, and system development charges.

*As Contracted Services

** Temporary & part-time data tracking started with fiscal year 2014-2015 budget

General Fund - Natural Resources
Resources

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 113 5400 07716							
333001	Local & Other Grants	\$ -	\$ 68,704	\$ 74,800	\$ 68,000	\$ 68,000	\$ 68,000
333003	Title III Grants	-	166,269	-	-	-	-
390280	Transfer from Fund 280	-	9,583	10,133	17,536	17,536	17,536
390480	Transfer from Fund 480	-	-	10,000			
Total Resources		\$ -	\$ 244,557	\$ 94,933	\$ 85,536	\$ 85,536	\$ 85,536

General Fund - Natural Resources
Requirements

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 113 5400 07716							
421100	General Office Supplies	\$ -	\$ 364	\$ 300	\$ 300	\$ 300	\$ 300
422400	Food	-	33	400	400	400	400
422720	Uniforms/Clothing Expense	-	1,672	1,000	1,000	1,000	1,000
422930	Technical Supplies	-	29,463	16,400	16,650	16,650	16,650
424711	Sign Materials	-	708	800	800	800	800
425100	Small Tools & Minor Equip.	-	4,236	1,000	1,000	1,000	1,000
431000	Professional Services	-	194,296	10,000	10,000	10,000	10,000
431450	Licenses & Permits	-	(66)	250	250	250	250
431900	Contracted Services	-	152,078	230,842	265,804	265,804	265,804
431920	Misc. Contracted Services	-	1,922	17,375	17,375	17,375	17,375
432100	Telephone	-	1,254	1,300	3,200	3,200	3,200
433100	Travel & Mileage	-	1,947	1,250	1,500	1,500	1,500
435130	Professional Liability	-	-	707	1,501	1,501	1,501
436310	Natural Gas Fuel	-	794	2,800	2,800	2,800	2,800
436500	Trash Removal	-	116	1,800	1,800	1,800	1,800
437200	Equipment Repairs & Maint.	-	1,117	900	900	900	900
437210	Office Equip. Repairs & Maint.	-	1,397	1,500	1,500	1,500	1,500
438320	Equipment and Vehicle Rental	-	-	1,500	1,500	1,500	1,500
439200	Training/Staff Development	-	1,046	2,180	2,180	2,180	2,180
439400	Dues and Subscriptions	-	1,005	1,391	1,390	1,390	1,390
454007	Natural Resource Expense	-	26	-	-	-	-
454013	Safety Equipment Materials	-	288	500	500	500	500
478101	Accounting Services	-	-	4,400	3,326	3,326	3,326
478102	Information Services	-	-	7,064	7,402	7,402	7,402
478104	Public & Government Rel	-	-	2,184	2,269	2,269	2,269
478105	Records Management	-	-	248	22	22	22
478106	Purchasing Services	-	-	750	650	650	650
478111	Employee Services	-	-	2,163	2,694	2,694	2,694
478112	County Administration	-	-	1,417	1,814	1,814	1,814
478117	Mailroom Overhead	-	-	110	120	120	120
Total Requirements		\$ -	\$ 393,697	\$ 312,531	\$ 350,647	\$ 350,647	\$ 350,647
Total Resources		\$ -	\$ 244,557	\$ 94,933	\$ 85,536	\$ 85,536	\$ 85,536

North Clackamas Parks and Recreation District
Org: 5400
Program: Natural Resources

Expenditure Detail of Specific Line Items

Travel Detail (433100 & 439200)

Urban Ecosystem Research Consortium - Three attending	\$	180
Oregon Recreation and Parks Association Conference - One attending		600
Ecology Trainings Society of Ecological Restoration, wildlife - Three attending		950
Geographic Information Systems training - Three attending		350
Pesticide recertification classes - Three attending		350
Mileage		1,250
Total Budget Request for Activity	\$	3,680

Professional Services (431000)

Natural Area Projects	\$	10,000
Total Budget Request for Activity	\$	10,000

Dues and Subscriptions (439400)

Society of Ecological Restoration dues	\$	190
ArcGIS and ArcPad annual fees		1,000
Ecological Society of America		200
Total Budget Request for Activity	\$	1,390

Other Significant Items Detail

Technical Supplies (422930)

Supplies and materials	\$	4,850
Grant Funded supplies and materials		11,800
Total Budget Request for Activity	\$	16,650

Misc Contracted Services (431920)

Invasive control - Mount Talbert	\$	3,500
Planting - Mount Talbert		3,500
Trolley Trail		2,500
Chemical toilet rental		375
WES Project		7,500
Total Budget Request for Activity	\$	17,375

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Nutrition and Transportation Fund - Nutrition 270-5405-07707

Program Statement:

The purpose of the Milwaukie Center Nutrition program is to coordinate and manage nutrition services for older adults and people with disabilities living in North Clackamas County to assist them in remaining healthy and independent.

2014/2015 Objectives:

- Increase sales and leverage Pete's Café as a fundraiser to support Milwaukie Center programs.
- Increase the visibility of 'March for Meals' by engaging more community partners.
- Continue to implement *Cost Recovery Pyramid* to understand the full cost of operations and to help reduce net subsidy to identified nutrition programs.

Budget Summary	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Personnel Services*	\$ 228,580	\$ 325,481	\$ 379,684	\$ 366,249	\$ 366,249	\$ 366,249
Materials and Services	100,741	133,027	112,886	110,600	110,600	110,600
Allocated Costs	18,705	18,870	15,039	16,399	16,399	16,399
Interfund Transfer	6,000	60,000	19,528	216,601	216,601	216,601
Contingency	-	-	588,403	329,941	329,941	329,941
Total Budget	\$ 354,026	\$ 537,378	\$ 1,115,540	\$ 1,039,790	\$ 1,039,790	\$ 1,039,790
Regular Full-Time FTE	3.16	4.23	4.63	3.52	3.52	3.52
Temporary & Part-Time FTE**				1.40	1.40	1.40
Total Program Staffing				4.92	4.92	4.92

Major Revenue Source(s)

The major revenue sources for the Nutrition program are support from local government and other agencies, fund raising, grants, and donations.

*As contracted services

** Temporary & part-time data tracking started with fiscal year 2014-2015 budget

Nutrition & Transportation Fund - Nutrition
Resources

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 270 5405 07707							
302001	Beginning Fund Balance	\$ 865,098	\$ 842,579	\$ 629,004	\$ 670,576	\$ 670,576	\$ 670,576
333001	Local & Other Gov Grants	234,441	70,355	160,000	160,000	160,000	160,000
347427	Contract w/Clack Cty Soc Svcs	-	167,373	71,000	62,000	62,000	62,000
347429	Fundraising	53,395	61,047	67,000	65,000	65,000	65,000
361000	Interest	2,083	2,162	2,000	1,500	1,500	1,500
362000	Advertising Revenue	1,257	250	-	-	-	-
367000	Contributions & Donations	7,522	8,250	3,500	2,000	2,000	2,000
367002	Van Fees	(12)	-	-	-	-	-
367009	Friends of Milwaukie Center	-	4,000	5,000	5,000	5,000	5,000
367050	Congregate Donations	12,716	10,358	12,000	9,000	9,000	9,000
367055	Home Delivery Donations	33,072	38,585	38,000	40,000	40,000	40,000
390113	Transfer In from Fund 113	-	-	200,000	100,000	100,000	100,000
Total Resources		\$ 1,209,571	\$ 1,204,957	\$ 1,187,504	\$ 1,115,076	\$ 1,115,076	\$ 1,115,076

Nutrition & Transportation Fund - Nutrition
Requirements

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 270 5405 07707							
421110	Postage	\$ 52	\$ 42	\$ 50	\$ 50	\$ 50	\$ 50
422400	Food	71,997	80,504	80,000	80,000	80,000	80,000
422403	Serving Supplies	12,747	17,399	19,000	14,000	14,000	14,000
422630	Laundry Supplies	-	140	-	-	-	-
425100	Supplies, Equip. & Repl.	1,584	7,436	-	7,000	7,000	7,000
431900	Contracted Services	228,580	325,481	379,684	366,249	366,249	366,249
431918	Internal County Contrc. Svc	-	19,471	-	-	-	-
432100	Telephone	601	648	820	800	800	800
433100	Travel & Mileage	509	55	150	-	-	-
433102	Mileage - Volunteers	57	-	-	-	-	-
434100	Printing & Duplicating Service	-	362	700	500	500	500
435130	Liability Insurance	996	930	966	2,050	2,050	2,050
437100	Building Repairs and Maintenance	-	-	5,000	-	-	-
437200	Equipment Repairs & Maint	91	-	-	-	-	-
439200	Training/Staff Development	150	62	200	200	200	200
439400	Dues and Subscriptions	200	-	-	-	-	-
454016	Volunteer Recognition	1,547	478	1,000	1,000	1,000	1,000
454018	Fund-raising Expenses	10,210	5,500	5,000	5,000	5,000	5,000
470113	Transfer to Fund 113	6,000	10,000	19,528	16,601	16,601	16,601
470481	Transfer to Fund 481	-	50,000	-	200,000	200,000	200,000
478101	Accounting Services	9,192	8,819	4,732	4,831	4,831	4,831
478102	Information Services	2,326	2,830	2,355	2,467	2,467	2,467
478104	Public & Government Rel	1,979	2,528	2,183	2,269	2,269	2,269
478105	Records Management	114	69	267	32	32	32
478106	Purchasing Services	709	577	807	945	945	945
478111	Employee Services	2,420	2,539	3,171	3,921	3,921	3,921
478112	County Administration	1,777	1,306	1,416	1,814	1,814	1,814
478117	Mailroom Overhead	188	202	108	120	120	120
499001	Contingency	-	-	588,403	329,941	329,941	329,941
Total Requirements		\$ 354,026	\$ 537,378	\$ 1,115,540	\$ 1,039,790	\$ 1,039,790	\$ 1,039,790
Total Resources		\$ 1,209,571	\$ 1,204,957	\$ 1,187,504	\$ 1,115,076	\$ 1,115,076	\$ 1,115,076

North Clackamas Parks and Recreation District
Org: 5405
Program: Nutrition

Expenditure Detail of Specific Line Items

Travel Detail (433100 & 439200)

Oregon Association of Meals on Wheels - One attending	\$	150
Staff Mileage		<u>50</u>
Total Budget Request for Activity	\$	200

Nutrition and Transportation Fund - Transportation 270-5405-07708

Program Statement:

The purpose of the Milwaukie Center Transportation program is to coordinate and manage transportation services in North Clackamas County for older adults and people with disabilities so they can access services and remain independent.

2014/2015 Objectives:

- Develop the Travel Program as a revenue producing component of the Transportation program.
- Continue to implement *Cost Recovery Pyramid* to understand the full cost of operations and to help reduce net subsidy to identified transportation programs.
- Obtain additional sponsors for transit advertising to help offset program costs.

Budget Summary	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Personnel Services*	\$ 88,782	\$ 128,298	\$ 135,492	\$ 159,947	\$ 159,947	\$ 159,947
Materials and Services	36,215	33,400	39,680	39,114	39,114	39,114
Allocated Costs	11,110	11,068	9,214	10,240	10,240	10,240
Interfund Transfer	-	-	12,804	4,680	4,680	4,680
Total Budget	<u>\$ 136,107</u>	<u>\$ 172,766</u>	<u>\$ 197,190</u>	<u>\$ 213,981</u>	<u>\$ 213,981</u>	<u>\$ 213,981</u>
Regular Full-Time FTE	0.90	1.21	1.27	0.64	0.64	0.64
Temporary & Part-Time FTE**				1.90	1.90	1.90
Total Program Staffing				<u>2.54</u>	<u>2.54</u>	<u>2.54</u>

Major Revenue Source(s)

The major revenue sources for the Transportation program are State of Oregon support, Clackamas County pass-through dollars, grants, fund raising, donations, and van fees.

*As Contracted Services

** Temporary & part-time data tracking started with fiscal year 2014-2015 budget

Nutrition & Transportation Fund - Transportation
Resources

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 270 5405 07708							
332001	State Revenues (Tri-Met)	\$ 56,321	\$ -	\$ -	\$ -	\$ -	\$ -
343160	Contract with Clack Cty Social	-	-	60,000	55,000	55,000	55,000
347425	Travel Program Revenue	-	-	-	20,000	20,000	20,000
347427	Contract with Social Services	33,361	107,897	27,926	29,895	29,895	29,895
347429	Fundraising	3,565	7,673	11,500	8,000	8,000	8,000
347450	Grant	5,491	-	8,500	8,500	8,500	8,500
361000	Interest	1,042	1,081	800	800	800	800
362000	Advertising Revenue	12,000	-	-	-	-	-
367000	Contributions and Donations	-	5,000	-	-	-	-
367002	Van Fees	11,194	11,092	11,000	11,000	11,000	11,000
367008	Contract Rides & Rentals	168	1,039	500	500	500	500
367009	Friends of Milwaukie Center	-	4,000	5,000	5,000	5,000	5,000
Total Resources		\$ 123,141	\$ 137,782	\$ 125,226	\$ 138,695	\$ 138,695	\$ 138,695

Nutrition & Transportation Fund - Transportation
Requirements

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 270 5405 07708							
424600	Motor Vehicle Materials and Supp.	\$ 16,556	\$ 14,778	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
431450	Licenses	138	237	350	350	350	350
431900	Contracted Services	88,782	128,298	135,492	159,947	159,947	159,947
431910	Other Contracts	-	-	10,000	8,000	8,000	8,000
432100	Telephone	635	549	1,600	2,100	2,100	2,100
434100	Printing & Duplicating Svcs	-	200	200	200	200	200
435130	Liability Insurance	4,178	3,551	3,730	3,664	3,664	3,664
437200	Vehicle & Equipment Repair	12,729	11,841	9,000	10,000	10,000	10,000
439200	Training/Staff Development	-	208	300	300	300	300
454018	Fundraising Expenses	1,980	2,036	1,500	1,500	1,500	1,500
470113	Transfer to Fund 113	-	-	5,304	4,680	4,680	4,680
470481	Transfer to Fund 481	-	-	7,500	-	-	-
478101	Accounting Services	3,477	2,960	1,573	1,807	1,807	1,807
478102	Information Services	2,326	2,830	2,355	2,467	2,467	2,467
478104	Public & Government Rel	1,979	2,528	2,183	2,269	2,269	2,269
478105	Records Management	43	23	89	12	12	12
478106	Purchasing Services	268	194	268	353	353	353
478111	Employee Services	1,052	1,025	1,222	1,399	1,399	1,399
478112	County Administration	1,777	1,306	1,416	1,814	1,814	1,814
478117	Mailroom Overhead	188	202	108	119	119	119
Total Requirements		\$ 136,107	\$ 172,766	\$ 197,190	\$ 213,981	\$ 213,981	\$ 213,981
Total Resources		\$ 123,141	\$ 137,782	\$ 125,226	\$ 138,695	\$ 138,695	\$ 138,695

North Clackamas Parks and Recreation District
Org: 5405
Program: Transportation

Expenditure Detail of Specific Line Items

Travel Detail (439200)

Driver Medical Checks	\$	300
Total Budget Request for Activity	\$	300

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System Development Charges Fund - District-wide 280-5450

Program Statement:

The purpose of the System Development Charge (SDCs) District-wide program is to act as a repository for system development fees and ensure SDC funds are properly accounted for in accordance with SDC ordinance and regulations. NCPRD updated the District's ordinance in fiscal year 2004-2005 to split the district into three SDC Zones to ensure a portion of SDCs are spent in the area where fees are generated.

A portion of each Zone's revenue is deposited in the District-wide fund which allow for funding of projects that benefit the entire District. Beginning in fiscal year 2014-2015, SDC's are only transferred to the Capital Projects Fund on a reimbursement basis after expenditures have occurred.

The contribution percentages to the District-wide fund and SDC Zone funds are as follows:

SDC Zone	District-wide Fund	SDC Zone Fund
Zone 1 (City of Milwaukee)	78%	22%
Zone 2 (Unincorporated area West of I-205)	50%	50%
Zone 3 (Happy Valley and unincorporated area East of I-205)	54%	46%

Budget Summary	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Interfund Transfer	\$ 780,136	\$ 1,244,000	\$ 839,982	\$ 2,967,437	\$ 2,967,437	\$ 2,967,437
Contingency	-	-	1,314,331	-	-	-
Total Budget	<u>\$ 780,136</u>	<u>\$ 1,244,000</u>	<u>\$ 2,154,313</u>	<u>\$ 2,967,437</u>	<u>\$ 2,967,437</u>	<u>\$ 2,967,437</u>

Major Revenue Source(s)

The major revenue source for the System Development Charge Fund is fees on new residential and commercial development.

System Development Charges - District-wide Fund
Resources

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 280 5450							
302001	Beginning Fund Balance	\$ 767,821	\$ 1,382,813	\$ 1,147,813	\$ 1,844,900	\$ 1,844,900	\$ 1,844,900
322160	System Development Chg	1,386,097	1,359,169	1,000,000	-	-	-
322281	Park SDC Zone 1 Milwaukie	-	-	-	11,663	11,663	11,663
322282	Park SDC Zone 2	-	-	-	99,459	99,459	99,459
322283	Park SDC Zone 3	-	-	-	187,695	187,695	187,695
322284	Park SDC Zone 3 Happy Valley	-	-	-	819,720	819,720	819,720
361000	Interest	3,223	5,171	3,000	500	500	500
361100	Interest on Contracts	5,809	9,686	3,500	3,500	3,500	3,500
Total Resources		<u>\$ 2,162,950</u>	<u>\$ 2,756,840</u>	<u>\$ 2,154,313</u>	<u>\$ 2,967,437</u>	<u>\$ 2,967,437</u>	<u>\$ 2,967,437</u>

System Development Charges - District-wide Fund
Requirements

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 280 5450							
470113	Transfer to Fund 113	\$ 25,000	\$ 338,522	\$ 277,982	\$ 251,854	\$ 251,854	\$ 251,854
470283	Transfer to Fund 283	-	-	-	2,100,000	2,100,000	2,100,000
470383	Transfer to Fund 383	570,000	562,000	562,000	567,000	567,000	567,000
470480	Transfer to Fund 480	185,136	343,478	-	48,583	48,583	48,583
499001	Contingency	-	-	1,314,331	-	-	-
Total Requirements		<u>\$ 780,136</u>	<u>\$ 1,244,000</u>	<u>\$ 2,154,313</u>	<u>\$ 2,967,437</u>	<u>\$ 2,967,437</u>	<u>\$ 2,967,437</u>
Total Resources		<u>\$ 2,162,950</u>	<u>\$ 2,756,840</u>	<u>\$ 2,154,313</u>	<u>\$ 2,967,437</u>	<u>\$ 2,967,437</u>	<u>\$ 2,967,437</u>

System Development Charges Fund - Zone 1 281-5451

Program Statement:

The purpose of the System Development Charge (SDCs) Zone 1 program is to act as a repository for system development fees and ensure SDC funds are properly accounted for in accordance with SDC ordinance and regulations. NCPRD updated the District's ordinance in fiscal year 2004-2005 to split the district into three SDC Zones to ensure a portion of SDCs are spent in the area where fees are generated.

A portion of each Zone's revenue is deposited in the District-wide fund which allow for funding of projects that benefit the entire District. Beginning in fiscal year 2014-2015, SDC's are only transferred to the Capital Projects Fund on a reimbursement basis after expenditures have occurred.

The contribution percentages to the District-wide fund and SDC Zone funds are as follows:

SDC Zone	District-wide Fund	SDC Zone Fund
Zone 1 (City of Milwaukie)	78%	22%
Zone 2 (Unincorporated area West of I-205)	50%	50%
Zone 3 (Happy Valley and unincorporated area East of I-205)	54%	46%

Zone 1 is the City of Milwaukie area.

Budget Summary	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Interfund Transfer	\$ 2,094	\$ 3,411	\$ -	\$ 13,470	\$ 13,470	\$ 13,470
Contingency	-	-	6,152			
Total Budget	\$ 2,094	\$ 3,411	\$ 6,152	\$ 13,470	\$ 13,470	\$ 13,470

Major Revenue Source(s)

The major revenue source for the System Development Charge Fund is fees on new residential and commercial development.

System Development Charges Fund - Zone 1

Resources

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 281 5451							
302001	Beginning Fund Balance	\$ -	\$ 3,533	\$ 4,137	\$ 10,165	\$ 10,165	\$ 10,165
322160	System Development Chg	5,622	6,143	2,000	-	-	-
322281	Park SDC Zone 1 Milwaukie	-	-	-	3,290	3,290	3,290
361000	Interest	5	15	15	15	15	15
Total Resources		\$ 5,627	\$ 9,691	\$ 6,152	\$ 13,470	\$ 13,470	\$ 13,470

System Development Charges Fund - Zone 1

Requirements

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 281 5451							
470480	Transfer to Fund 480	\$ 2,094	\$ 3,411	\$ -	\$ 13,470	\$ 13,470	\$ 13,470
499001	Contingency	-	-	6,152	-	-	-
Total Requirements		\$ 2,094	\$ 3,411	\$ 6,152	\$ 13,470	\$ 13,470	\$ 13,470
Total Resources		\$ 5,627	\$ 9,691	\$ 6,152	\$ 13,470	\$ 13,470	\$ 13,470

System Development Charges Fund - Zone 2 282-5452

Program Statement:

The purpose of the System Development Charge (SDCs) Zone 2 program is to act as a repository for system development fees and ensure SDC funds are properly accounted for in accordance with SDC ordinance and regulations. NCPRD updated the District's ordinance in fiscal year 2004-2005 to split the district into three SDC Zones to ensure a portion of SDCs are spent in the area where fees are generated.

A portion of each Zone's revenue is deposited in the District-wide fund which allow for funding of projects that benefit the entire District. Beginning in fiscal year 2014-2015, SDC's are only transferred to the Capital Projects Fund on a reimbursement basis after expenditures have occurred.

The contribution percentages to the District-wide fund and SDC Zone funds are as follows:

SDC Zone	District-wide Fund	SDC Zone Fund
Zone 1 (City of Milwaukie)	78%	22%
Zone 2 (Unincorporated area West of I-205)	50%	50%
Zone 3 (Happy Valley and unincorporated area East of I-205)	54%	46%

Zone 2 is the unincorporated Clackamas County area within the district, west of I-205.

Budget Summary	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Interfund Transfer	\$ 417,708	\$ 226,088	\$ -	\$ 681,804	\$ 681,804	\$ 681,804
Contingency	-	-	224,275	-	-	-
Total Budget	\$ 417,708	\$ 226,088	\$ 224,275	\$ 681,804	\$ 681,804	\$ 681,804

Major Revenue Source(s)

The major revenue source for the System Development Charge Fund is fees on new residential and commercial development.

System Development Charges Fund - Zone 2

Resources

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 282 5452							
302001	Beginning Fund Balance	\$ 441,296	\$ 124,113	\$ 73,675	\$ 201,554	\$ 201,554	\$ 201,554
322160	System Development Chg	99,533	185,731	150,000	-	-	-
322282	Park SDC Zone 2	-	-	-	99,459	99,459	99,459
361000	Interest	992	533	600	250	250	250
390480	I/F Transfer From Fund 480	-	-	-	380,541	380,541	380,541
Total Resources		<u>\$ 541,821</u>	<u>\$ 310,377</u>	<u>\$ 224,275</u>	<u>\$ 681,804</u>	<u>\$ 681,804</u>	<u>\$ 681,804</u>

System Development Charges Fund - Zone 2

Requirements

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 282 5452							
470480	Transfer to Fund 480	\$ 417,708	\$ 226,088	\$ -	\$ 681,804	\$ 681,804	\$ 681,804
499001	Contingency	-	-	224,275	-	-	-
Total Requirements		<u>\$ 417,708</u>	<u>\$ 226,088</u>	<u>\$ 224,275</u>	<u>\$ 681,804</u>	<u>\$ 681,804</u>	<u>\$ 681,804</u>
Total Resources		<u>\$ 541,821</u>	<u>\$ 310,377</u>	<u>\$ 224,275</u>	<u>\$ 681,804</u>	<u>\$ 681,804</u>	<u>\$ 681,804</u>

System Development Charges Fund - Zone 3 283-5453

Program Statement:

The purpose of the System Development Charge (SDCs) Zone 3 program is to act as a repository for system development fees and ensure SDC funds are properly accounted for in accordance with SDC ordinance and regulations. NCPRD updated the District's ordinance in fiscal year 2004-2005 to split the district into three SDC Zones to ensure a portion of SDCs are spent in the area where fees are generated.

A portion of each Zone's revenue is deposited in the District-wide fund which allow for funding of projects that benefit the entire District. Beginning in fiscal year 2014-2015, SDC's are only transferred to the Capital Projects Fund on a reimbursement basis after expenditures have occurred.

The contribution percentages to the District-wide fund and SDC Zone funds are as follows:

SDC Zone	District-wide Fund	SDC Zone Fund
Zone 1 (City of Milwaukie)	78%	22%
Zone 2 (Unincorporated area West of I-205)	50%	50%
Zone 3 (Happy Valley and unincorporated area East of I-205)	54%	46%

Zone 3 includes the City of Happy Valley, plus the unincorporated Clackamas County area within the district, east of I-205.

Budget Summary	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Interfund Transfer	\$ 359,760	\$ 1,221,280	\$ -	\$ 5,338,453	\$ 5,338,453	\$ 5,338,453
Contingency	-	-	1,272,527	-	-	-
Total Budget	\$ 359,760	\$ 1,221,280	\$ 1,272,527	\$ 5,338,453	\$ 5,338,453	\$ 5,338,453

Major Revenue Source(s)

The major revenue source for the System Development Charge Fund is fees on new residential and commercial development.

System Development Charges Fund - Zone 3

Resources

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 283 5453							
302001	Beginning Fund Balance	\$ 279,290	\$ 1,006,807	\$ 569,527	\$ 1,600,740	\$ 1,600,740	\$ 1,600,740
322160	System Development Chg	200,345	247,889	200,000	-	-	-
322161	SDCs from Happy Valley	884,930	684,367	500,000	-	-	-
322283	Park SDC Zone 3	-	-	-	159,888	159,888	159,888
322284	Park SDC Zone 3 Happy Valley	-	-	-	698,280	698,280	698,280
361000	Interest Earned	2,002	3,189	3,000	3,000	3,000	3,000
390280	I/F Transfer From Fund 280	-	-	-	2,100,000	2,100,000	2,100,000
390480	I/F Transfer From Fund 480	-	-	-	776,545	776,545	776,545
Total Resources		<u>\$ 1,366,567</u>	<u>\$ 1,942,252</u>	<u>\$ 1,272,527</u>	<u>\$ 5,338,453</u>	<u>\$ 5,338,453</u>	<u>\$ 5,338,453</u>

System Development Charges Fund - Zone 3

Requirements

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 283 5453							
470480	Transfer to fund 480	\$ 359,760	\$ 1,221,280	\$ -	\$ 5,338,453	\$ 5,338,453	\$ 5,338,453
499001	Contingency	-	-	1,272,527	-	-	-
Total Requirements		<u>\$ 359,760</u>	<u>\$ 1,221,280</u>	<u>\$ 1,272,527</u>	<u>\$ 5,338,453</u>	<u>\$ 5,338,453</u>	<u>\$ 5,338,453</u>
Total Resources		<u>\$ 1,366,567</u>	<u>\$ 1,942,252</u>	<u>\$ 1,272,527</u>	<u>\$ 5,338,453</u>	<u>\$ 5,338,453</u>	<u>\$ 5,338,453</u>

**Debt Service Fund - 2010 Issue
382-5432**

Program Statement:

The purpose of the Debt Service program is to manage debt in accordance with required debt payments and bond covenants. The series 2000 bond was refunded in 2010 by the issuance of full faith and credit refunding bonds in the amount of \$5,660,000; original debt was issued in 1993 to pay for construction of the NCPRD Aquatic Park and seven parks within the district. Debt service payments are approximately \$495,000 annually and will end in fiscal year 2024-2025. See detailed debt schedule on page 105.

Budget Summary	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Bond Issuance Exp/Trustee Fees	\$ 350	\$ 350	\$ 1,000	\$ 500	\$ 500	\$ 500
Bond Principal	320,000	325,000	335,000	340,000	340,000	340,000
Bond Interest	174,400	168,000	162,000	155,000	155,000	155,000
Reserve for Future Expenditure	-		97,438	103,075	103,075	103,075
Total Budget	<u>\$ 494,750</u>	<u>\$ 493,350</u>	<u>\$ 595,438</u>	<u>\$ 598,575</u>	<u>\$ 598,575</u>	<u>\$ 598,575</u>

Major Revenue Source(s)

The major revenue source for the Debt Service is the NCPRD general fund.

Debt Service Fund - 2010 Issue
Resources

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 382 5432							
302001	Beginning Fund Balance	\$ 83,092	\$ 88,738	\$ 95,088	\$ 98,375	\$ 98,375	\$ 98,375
361000	Interest	396	352	350	200	200	200
390113	Transfer from Fund 113	500,000	500,000	500,000	500,000	500,000	500,000
	Total Resources	<u>\$ 583,488</u>	<u>\$ 589,090</u>	<u>\$ 595,438</u>	<u>\$ 598,575</u>	<u>\$ 598,575</u>	<u>\$ 598,575</u>

Debt Service Fund - 2010 Issue
Requirements

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 382 5432							
431610	Trustee Fees	\$ 350	\$ 350	\$ 1,000	\$ 500	\$ 500	\$ 500
461000	Bond Principal	320,000	325,000	335,000	340,000	340,000	340,000
462000	Bond Interest	174,400	168,000	162,000	155,000	155,000	155,000
490001	Reserve for Future Exp.	-	-	97,438	103,075	103,075	103,075
	Total Requirements	<u>\$ 494,750</u>	<u>\$ 493,350</u>	<u>\$ 595,438</u>	<u>\$ 598,575</u>	<u>\$ 598,575</u>	<u>\$ 598,575</u>
	Total Resources	<u>\$ 583,488</u>	<u>\$ 589,090</u>	<u>\$ 595,438</u>	<u>\$ 598,575</u>	<u>\$ 598,575</u>	<u>\$ 598,575</u>

**Debt Service Fund - 2008 Issue
383-5433**

Program Statement:

The purpose of the Debt Service program is to manage the debt in accordance with required debt payments and bond covenants. In 2008, NCPRD issued \$8,000,000 in full faith and credit obligation bonds to pay for the land and construction costs of Hood View Park. Debt service payments are approximately \$570,000 annually and will end in fiscal year 2027-2028. See detailed debt schedule on page 105.

Budget Summary	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Trustee Fees	\$ 1,040	\$ 350	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Bond Principal	310,000	320,000	330,000	345,000	345,000	345,000
Bond Interest	251,338	241,888	233,000	222,000	222,000	222,000
Reserve for Future Expenditure	-		106,111	106,950	106,950	106,950
Total Budget	<u>\$ 562,378</u>	<u>\$ 562,238</u>	<u>\$ 670,111</u>	<u>\$ 674,950</u>	<u>\$ 674,950</u>	<u>\$ 674,950</u>

Major Revenue Source(s)

The major revenue source for the Debt Service is District-wide SDCs.

Debt Service Fund - 2008 Issue
Resources

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 383 5433							
302001	Beginning Fund Balance	\$ 251	\$ 108,199	\$ 107,711	\$ 107,750	\$ 107,750	\$ 107,750
361000	Interest Earned	325	589	400	200	200	200
390280	Transfer from Fund 280	570,000	562,000	562,000	567,000	567,000	567,000
390480	Transfer from Fund 480	100,000	-	-	-	-	-
Total Resources		<u>\$ 670,576</u>	<u>\$ 670,788</u>	<u>\$ 670,111</u>	<u>\$ 674,950</u>	<u>\$ 674,950</u>	<u>\$ 674,950</u>

Debt Service Fund - 2008 Issue
Requirements

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 383 5433							
431610	Trustee Fees	\$ 1,040	\$ 350	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
461000	Bond Principal	310,000	320,000	330,000	345,000	345,000	345,000
462000	Bond Interest	251,338	241,888	233,000	222,000	222,000	222,000
490001	Reserve for Future Exp.	-	-	106,111	106,950	106,950	106,950
Total Requirements		<u>\$ 562,378</u>	<u>\$ 562,238</u>	<u>\$ 670,111</u>	<u>\$ 674,950</u>	<u>\$ 674,950</u>	<u>\$ 674,950</u>
Total Resources		<u>\$ 670,576</u>	<u>\$ 670,788</u>	<u>\$ 670,111</u>	<u>\$ 674,950</u>	<u>\$ 674,950</u>	<u>\$ 674,950</u>

Capital Projects Fund 480-5441

Program Statement:

The purpose of the Capital Projects program is to manage all aspects of the District's Capital Improvement Program (CIP). The management of Capital projects includes all development phases of the project including land acquisition, planning, design, and construction.

2014/2015 Objectives:

- Update Park SDC methodology and rates.
- Complete Spring Park natural area improvements.
- Complete construction of Hood View Park playground.
- Complete Master Plans for four neighborhood parks in Milwaukie which include Balfour, Bowman/Brae, Robert Kronberg, and Wichita.
- Complete construction of a maintenance building at Hood View Park.
- Complete planning and conceptual design for three segments of the Trail Loop for the Mt. Scott-Scouter Mountain Trail.
- Complete Happy Valley Park improvements including tot lot construction, renovation of tennis and basketball courts, and redevelopment of ball fields.
- Refurbish Harmony Road Neighborhood Park including replacement of playground elements, resurfacing basketball courts, and renovations of trail and parking lots.
- Identify eligible Metro projects using refunded Tri-Met dollars (from Trolley Trail land transaction).
- Acquire land for new neighborhood parks in Happy Valley.
- Update ADA Transition Plan and implementation of ADA projects.

Budget Summary	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Materials and Services	\$ -	\$ -	\$ -	\$ 20,137	\$ 20,137	\$ 20,137
Capital Outlay	305,901	293,636	4,547,106	8,604,604	8,604,604	8,604,604
Interfund Transfer	100,000	-	10,000	1,157,086	1,157,086	1,157,086
Contingency	-	-	836,725	-	-	-
Total Budget	\$ 405,901	\$ 293,636	\$ 5,393,831	\$ 9,781,827	\$ 9,781,827	\$ 9,781,827

Major Revenue Source(s)

The major revenue sources for the Capital Improvement Projects are system development charges, grants, and when available, the general fund.

Reconciliation to Capital Budget Detail	
Total Budget	\$ 9,781,827
Materials and Services	(20,137)
Undesignated Capital Outlay*	(6,054,604)
Interfund Transfer	(1,157,086)
Total Capital Outlay Projects**	\$ 2,550,000

* Budgeted in Land

** See page 85 for Capital Budget Detail

Capital Projects Fund 480-Summary

Program	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Resource Summary						
District-wide	\$ 663,307	\$ 1,545,509	\$ 4,440,725	\$ (1,643,624)	\$ (1,643,624)	\$ (1,643,624)
Zone 1	2,094	3,411	65,000	53,332	53,332	53,332
Zone 2	417,708	226,088	30,000	1,152,345	1,152,345	1,152,345
Zone 3	359,760	1,385,093	858,106	10,219,774	10,219,774	10,219,774
Total Resources	\$ 1,442,869	\$ 3,160,101	\$ 5,393,831	\$ 9,781,827	\$ 9,781,827	\$ 9,781,827
Requirements Summary						
District-wide	\$ 321,602	\$ 74,863	\$ 4,355,725	\$ 2,697,223	\$ 2,697,223	\$ 2,697,223
Zone 1	-	-	80,000	53,332	53,332	53,332
Zone 2	81,799	54,960	60,000	771,804	771,804	771,804
Zone 3	2,500	163,813	898,106	6,259,468	6,259,468	6,259,468
Total Requirements	\$ 405,901	\$ 293,636	\$ 5,393,831	\$ 9,781,827	\$ 9,781,827	\$ 9,781,827

Capital Projects Fund - District-wide
Resources

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 480 5441 07709							
302001	Beginning Fund Balance	\$ 393,982	\$ 1,036,968	\$ 2,594,725	\$ (2,690,207)	\$ (2,690,207)	\$ (2,690,207)
331001	Federal Revenue	-	-	-	55,000	55,000	55,000
333001	Local & Other Gov Grants	41,960	158,427	1,802,000	799,000	799,000	799,000
361000	Interest	2,229	6,636	4,000	4,000	4,000	4,000
390113	Transfer from Fund 113	40,000	-	40,000	140,000	140,000	140,000
390280	Transfer from Fund 280	185,136	343,478	-	48,583	48,583	48,583
Total Resources		<u>\$ 663,307</u>	<u>\$ 1,545,509</u>	<u>\$ 4,440,725</u>	<u>\$ (1,643,624)</u>	<u>\$ (1,643,624)</u>	<u>\$ (1,643,624)</u>

Capital Projects Fund - District-wide
Requirements

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 480 5441 07709							
432700	Data Processing	\$ -	\$ -	\$ -	\$ 20,137	\$ 20,137	\$ 20,137
470113	Transfer to Fund 113	-	-	10,000	-	-	-
470282	Transfer to Fund 282	-	-	-	380,541	380,541	380,541
470283	Transfer to Fund 283	-	-	-	776,545	776,545	776,545
470383	Transfer to Fund 383	100,000	-	-	-	-	-
481160	Planning	14,077	6,838	-	175,000	175,000	175,000
481180	Design	-	-	-	495,000	495,000	495,000
481200	Construction	-	-	-	770,000	770,000	770,000
485150	Land Improvements	4,100	-	-	-	-	-
485151	Land Acquisition (Inactive)	7,661	-	1,200,000	-	-	-
485180	Construction (Inactive)	165,164	62,785	2,309,000	-	-	-
485200	Building	-	-	-	80,000	80,000	80,000
485340	Computer Software (Inactive)	30,600	5,240	-	-	-	-
499001	Contingency	-	-	836,725	-	-	-
Total Requirements		<u>\$ 321,602</u>	<u>\$ 74,863</u>	<u>\$ 4,355,725</u>	<u>\$ 2,697,223</u>	<u>\$ 2,697,223</u>	<u>\$ 2,697,223</u>
Total Resources		<u>\$ 663,307</u>	<u>\$ 1,545,509</u>	<u>\$ 4,440,725</u>	<u>\$ (1,643,624)</u>	<u>\$ (1,643,624)</u>	<u>\$ (1,643,624)</u>

Capital Projects Fund - Zone 1
Resources

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 480 5441 07710							
302001	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 39,862	\$ 39,862	\$ 39,862
390113	Transfer from Fund 113	-	-	65,000	-	-	-
390281	Transfer from Fund 281	2,094	3,411	-	13,470	13,470	13,470
Total Resources		<u>\$ 2,094</u>	<u>\$ 3,411</u>	<u>\$ 65,000</u>	<u>\$ 53,332</u>	<u>\$ 53,332</u>	<u>\$ 53,332</u>

Capital Projects Fund - Zone 1
Requirements

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 480 5441 07710							
481160	Planning	\$ -	\$ -	\$ 80,000	\$ 40,000	\$ 40,000	\$ 40,000
485100	Land	-	-	-	13,332	13,332	13,332
Total Requirements		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80,000</u>	<u>\$ 53,332</u>	<u>\$ 53,332</u>	<u>\$ 53,332</u>
Total Resources		<u>\$ 2,094</u>	<u>\$ 3,411</u>	<u>\$ 65,000</u>	<u>\$ 53,332</u>	<u>\$ 53,332</u>	<u>\$ 53,332</u>

Capital Projects Fund - Zone 2

Resources

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 480 5441 07711							
302001	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 380,541	\$ 380,541	\$ 380,541
333001	Local & Other Government	-	-	-	67,500	67,500	67,500
341880	Other Internal County Svcs	-	-	30,000	-	-	-
390113	Transfer from Fund 113	-	-	-	22,500	22,500	22,500
390282	Transfer from Fund 282	417,708	226,088	-	681,804	681,804	681,804
Total Resources		<u>\$ 417,708</u>	<u>\$ 226,088</u>	<u>\$ 30,000</u>	<u>\$ 1,152,345</u>	<u>\$ 1,152,345</u>	<u>\$ 1,152,345</u>

Capital Projects Fund - Zone 2

Requirements

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 480 5441 07711							
481160	Planning	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -
481200	Construction	-	-	-	90,000	90,000	90,000
485100	Land	-	-	-	681,804	681,804	681,804
485180	Construction (Inactive)	81,799	54,960	-	-	-	-
Total Requirements		<u>\$ 81,799</u>	<u>\$ 54,960</u>	<u>\$ 60,000</u>	<u>\$ 771,804</u>	<u>\$ 771,804</u>	<u>\$ 771,804</u>
Total Resources		<u>\$ 417,708</u>	<u>\$ 226,088</u>	<u>\$ 30,000</u>	<u>\$ 1,152,345</u>	<u>\$ 1,152,345</u>	<u>\$ 1,152,345</u>

Capital Projects Fund - Zone 3
Resources

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 480 5441 07712							
302001	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 4,860,306	\$ 4,860,306	\$ 4,860,306
333001	Local & Other Gov Grants	-	-	346,000	-	-	-
341880	Other Internal County Svcs	-	163,813	512,106	21,015	21,015	21,015
390283	Transfer from Fund 283	359,760	1,221,280	-	5,338,453	5,338,453	5,338,453
Total Resources		<u>\$ 359,760</u>	<u>\$ 1,385,093</u>	<u>\$ 858,106</u>	<u>\$ 10,219,774</u>	<u>\$ 10,219,774</u>	<u>\$ 10,219,774</u>

Capital Projects Fund - Zone 3
Requirements

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 480 5441 07712							
481160	Planning	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
485100	Land	-	-	-	6,234,468	6,234,468	6,234,468
485151	Land Acquisition (Inactive)	2,500	22,500	388,394	-	-	-
485180	Construction (Inactive)	-	141,313	509,712	-	-	-
Total Requirements		<u>\$ 2,500</u>	<u>\$ 163,813</u>	<u>\$ 898,106</u>	<u>\$ 6,259,468</u>	<u>\$ 6,259,468</u>	<u>\$ 6,259,468</u>
Total Resources		<u>\$ 359,760</u>	<u>\$ 1,385,093</u>	<u>\$ 858,106</u>	<u>\$ 10,219,774</u>	<u>\$ 10,219,774</u>	<u>\$ 10,219,774</u>

Capital Project by Funding Resource								
Capital Project	FY 2014-15 Project Cost	SDC Funding Resources				General Fund	Other Funding	Grant Funding
		District-wide	Zone 1	Zone 2	Zone 3			
Happy Valley Neighborhood Park N/A	\$ 900,000	\$ -	\$ -	\$ -	\$ 900,000	\$ -	\$ -	\$ -
Hood View Park Playground 82143	100,000	51,000	-	-	-	-	-	49,000
Milwaukie Neighborhood Parks Master Plan 82001, 82020, 82058, 82346	40,000	-	40,000	-	-	-	-	-
Mount Scott -Scouter Mt Trail 82038	50,000	50,000	-	-	-	-	-	-
Spring Park Improvements 82024	215,000	25,000	-	-	-	-	-	190,000
TBD eligible Metro project	525,000	-	-	-	-	-	525,000	-
Happy Valley Park Improvements 82008	500,000	350,000	-	-	-	60,000	-	90,000
SDC Methodology update 82382	50,000	50,000	-	-	-	-	-	-
Hood View Park Maint. Building 82387	80,000	-	-	-	-	80,000	-	-
Harmony Road Neighborhood Park 82032	90,000	-	-	-	-	22,500	22,500	45,000
Total Resources	\$ 2,550,000	\$ 526,000	\$ 40,000	\$ -	\$ 900,000	\$ 162,500	\$ 547,500	\$ 374,000

Capital Project by Requirement Category								
Capital Project	FY 2014-15 Project Cost	Planning	Design	Construction	Building Improvements	Land	Land Improvements	Building
Happy Valley Neighborhood Park N/A	\$ 900,000	\$ 25,000	\$ -	\$ -	\$ -	\$ 875,000	\$ -	\$ -
Hood View Park Playground 82143	100,000	-	-	100,000	-	-	-	-
Milwaukie Neighborhood Parks Master Plan 82001, 82020, 82058, 82346	40,000	40,000	-	-	-	-	-	-
Mount Scott -Scouter Mt Trail 82038	50,000	50,000	-	-	-	-	-	-
Spring Park Improvements 82024	215,000	-	20,000	195,000	-	-	-	-
TBD eligible Metro project	525,000	-	200,000	325,000	-	-	-	-
Happy Valley Park Improvements 82008	500,000	75,000	275,000	150,000	-	-	-	-
SDC Methodology update 82382	50,000	50,000	-	-	-	-	-	-
Hood View Park Maint. Building 82387	80,000	-	-	-	-	-	-	80,000
Harmony Road Neighborhood Park 82032	90,000	-	-	90,000	-	-	-	-
Total Requirements	\$ 2,550,000	\$ 240,000	\$ 495,000	\$ 860,000	\$ -	\$ 875,000	\$ -	\$ 80,000

Capital Project Requirements by Zone						
Category	Total	District-wide	Zone 1	Zone 2	Zone 3	
481160 - Planning	\$ 240,000	\$ 175,000	\$ 40,000	\$ -	\$ 25,000	
481180 - Design	495,000	495,000	-	-	-	
481200 - Construction	860,000	770,000	-	90,000	-	
482300 - Building Improvements	-	-	-	-	-	
485100 - Land	875,000	-	-	-	875,000	
485150 - Land Improvements	-	-	-	-	-	
485200 - Building	80,000	80,000	-	-	-	
Total Requirements	\$ 2,550,000	\$ 1,520,000	\$ 40,000	\$ 90,000	\$ 900,000	

Note: See page 79 for reconciliation to capital budget detail.

**NORTH CLACKAMAS PARKS & RECREATION DISTRICT
FY 2014-2015
CAPITAL IMPROVEMENT PROJECT FORM**

PROGRAM SUMMARY	
Project Title:	New Neighborhood Park in Happy Valley
Project Location:	1 location marked as Area F, G, or H on the 2014 Master Plan CIP Map
Location:	Zone 3
SDC Funding Resource:	Zone 3 Happy Valley
Park Type:	Neighborhood Park
Map Number:	N/A
Acreage:	3 to 4 acre park
Project Manager:	Jeroen Kok / Katie Dunham
NCPRD Project #s:	Not identified at this time
Scheduled Completion:	Acquisition of one neighborhood park in 2014-2015

DESCRIPTION AND LOCATION
Acquire one of the five neighborhood parks in Happy Valley as shown on the 2014 Master Plan CIP Map.



PURPOSE AND JUSTIFICATION
The NCPRD 2014 Master Plan identified a need for five additional neighborhood parks within the City of Happy Valley in the next ten years. These neighborhood parks are also identified in the 2007 NCPRD Capital Improvement Plan SDC Methodology. Forecasted funding identifies the ability to acquire five park properties and develop two to three parks within the next ten years. The 2014-2015 Capital Project would include planning and acquisition of at least one neighborhood park.

IMPACT ON OPERATING BUDGET
Minimum impact until park is developed. Prior to development the NCPRD Maintenance Division will begin mowing the property as necessary.

NON-FINANCIAL IMPACT
Project provides for a neighborhood park in a rapidly growing area of the District.

2014-15 PROJECT COSTS	
Planning	\$ 25,000
Design	\$ -
Construction	\$ -
Park Improvements	\$ -
Building Improvements	\$ -
Land	\$ 875,000
Land Improvements	\$ -
Building	\$ -
Total	\$ 900,000

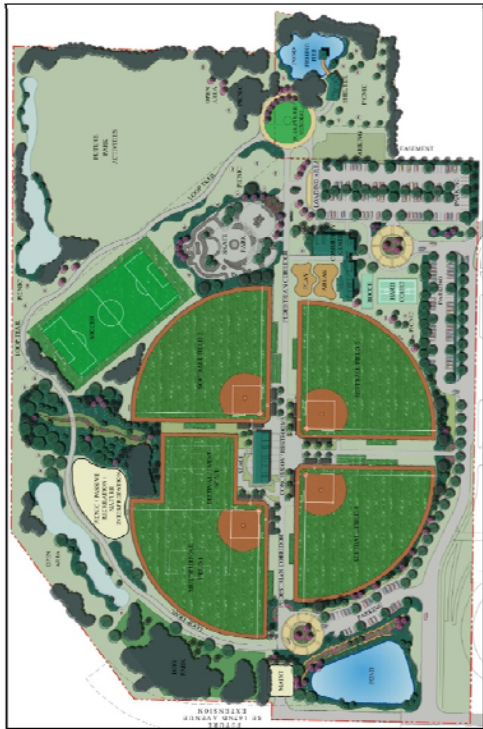
Fiscal Year	SDCs (Zone 3)	General Fund	Other Gov't	Grant	Total
2014-2015	\$ 900,000	\$ -	\$ -	\$ -	\$ 900,000
Total	\$ 900,000	\$ -	\$ -	\$ -	\$ 900,000

**NORTH CLACKAMAS PARKS & RECREATION DISTRICT
FY 2014-2015
CAPITAL IMPROVEMENT PROJECT FORM**

PROGRAM SUMMARY	
Project Title:	Hood View Park Playground
Project Location:	16223 SE Stadium Way, Happy Valley
Location:	Zone 3
SDC Funding Resource:	District-wide
Park Type:	Community
Map Number:	23E07B-00501
Acreage:	35
Project Manager:	Jeroen Kok / Katie Dunham
NCPRD Project #s:	82143
Scheduled Completion:	2014

PURPOSE AND JUSTIFICATION
Concept plan for the Hood View Park completed in 2009. Community Park added to the NCPRD Master Plan when Happy Valley joined the District. NCPRD received Oregon Parks and Recreation Department Local Government Grant Funding in 2012 to develop a nature-themed playground.

DESCRIPTION AND LOCATION
Construction of the playground at Hood View Park in Happy Valley.



IMPACT ON OPERATING BUDGET
NCPRD currently operates and maintains the ball fields and surrounding Hood View Park. The addition of the playground elements will slightly increase day to day maintenance park costs and require additional regular playground inspections.

NON-FINANCIAL IMPACT
Project provides for additional recreational facilities within a community park.

2014-15 PROJECT COSTS	
Planning	\$ -
Design	\$ -
Construction	\$ 100,000
Park Improvements	\$ -
Building Improvements	\$ -
Land	\$ -
Land Improvements	\$ -
Building	\$ -
Total	\$ 100,000

Fiscal Year	SDCs (District-wide)	General Fund	Other	OPRD LGGP Grant	Total
2012-2013	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000
2013-2014	\$ 29,000	\$ -	\$ -	\$ 28,000	\$ 57,000
2014-2015	\$ 51,000	\$ -	\$ -	\$ 49,000	\$ 100,000
Total	\$ 82,000	\$ -	\$ -	\$ 77,000	\$ 159,000

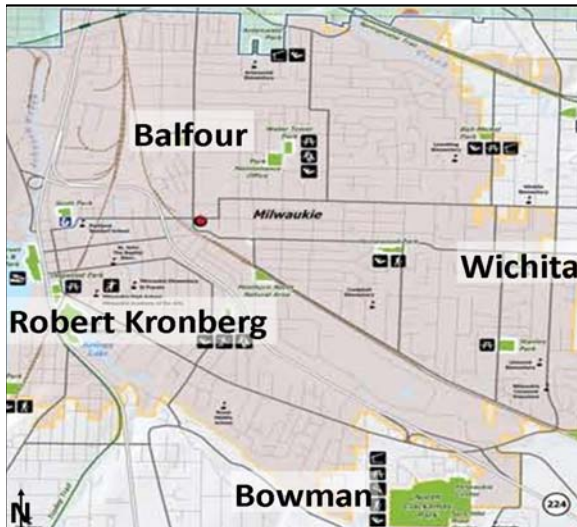
NORTH CLACKAMAS PARKS & RECREATION DISTRICT

FY 2014-2015

CAPITAL IMPROVEMENT PROJECT FORM

PROGRAM SUMMARY	
Project Title:	Master Planning for four Milwaukie Neighborhood Parks
Project Location:	Balfour: 3103 SE Balfour St., Bowman&Brae: Address unassigned, Robert Kronberg Park: 11910 SE McLoughlin Blvd., Wichita Park: 5908 SE Monroe St.
Location:	Zone 1
SDC Funding Resource:	Zone 1
Park Type:	Neighborhood Parks
Map Number:	11E25CA07000, 22E06BC03100, 11E36CB03100, 12E31AA08300
Acreage:	Balfour: 0.8, Bowman&Brae: .7, Robert Kronberg: 4.5, Wichita: 1.0
Project Manager:	Jeroen Kok / Katie Dunham
NCPRD Project #s:	82001, 82020, 82058, 82346
Scheduled Completion:	2014

DESCRIPTION AND LOCATION
Master Planning for four neighborhood parks in Milwaukie.



PURPOSE AND JUSTIFICATION
The City of Milwaukie has requested that NCPRD develop master plans for four undeveloped neighborhood parks within the City; Balfour: N-9 in 2004 Master Plan, City purchased .80 acres in January, 2008. Bowman/Brae: N-28 in 2004 MP, City of Milwaukie purchased .69 acres in December, 2011. Robert Kronberg: assist Milwaukie with Master Planning, design, and land use application process. Wichita: N-10 in 2004 NCPRD Master Plan. NCPRD will assist the City with the Community Service Use land use process.

IMPACT ON OPERATING BUDGET
The properties are currently land banked until development funds are available. During land banking, the NCPRD maintenance division continues to rough mow the properties once or twice a year and remove garbage and debris. After development of the parks is complete the NCPRD Maintenance division will assume full maintenance responsibilities according to the Milwaukie-NCPRD Intergovernmental Agreement.

NON-FINANCIAL IMPACT
Project provides for the planning of four additional parks in the City of Milwaukie.

2014-15 PROJECT COSTS	
Planning	\$ 40,000
Design	\$ -
Construction	\$ -
Park Improvements	\$ -
Building Improvements	\$ -
Land	\$ -
Land Improvements	\$ -
Building	\$ -
Total	\$ 40,000

Fiscal Year	SDCs (Zone 1)	General Fund	Other	Grants	Total
2013-2014	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000
2014-2015	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000
Total	\$ 80,000	\$ -	\$ -	\$ -	\$ 80,000

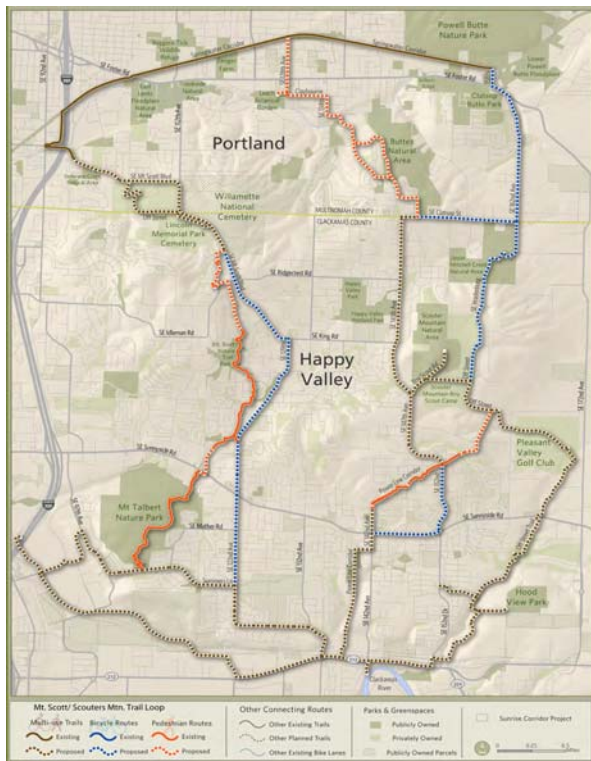
**NORTH CLACKAMAS PARKS & RECREATION DISTRICT
FY 2014-2015
CAPITAL IMPROVEMENT PROJECT FORM**

PROGRAM SUMMARY	
Project Title:	Mount Scott - Scouter
Project Location:	Segments 3,4,6 of the Mount Scott-Scouter Mountain Trail
Location:	Zone 3
SDC Funding Resource:	District-wide
Park Type:	Greenway
Map Number:	N/A
Mileage:	37.5 miles
Project Manager:	Jeroen Kok / Katie Dunham
NCPRD Project #s:	82038
Scheduled Completion:	2014-2015

PURPOSE AND JUSTIFICATION
NCPRD partnered with the City of Happy Valley, Metro, and Portland Parks and Recreation to complete the Trail Master Plan in 2014. This project includes the next phase of planning and conceptual design for segments of the Trail Loop (Segment 3, Segment 4, Segment 6). NCPRD will partner with the City of Happy Valley and Metro to plan for these future segments. The Master Plan cost estimate for future construction of the entire trail is \$55.8 million.

DESCRIPTION AND LOCATION
The 37.5-mile proposed regional trail project will link the Springwater Corridor with the Clackamas River, and connect various neighborhood and community parks.

IMPACT ON OPERATING BUDGET
No impact at this time. Estimated annual maintenance cost of approximately \$7,000 per mile of constructed trail.



NON-FINANCIAL IMPACT
Project provides a north-south multi-use trail. The trail will increase accessibility to parks, schools, businesses and residences, and help improve the safety of pedestrians and bicyclists at numerous road intersections.

2014-15 PROJECT COSTS	
Planning	\$ 50,000
Design	\$ -
Construction	\$ -
Park Improvements	\$ -
Building Improvements	\$ -
Land	\$ -
Land Improvements	\$ -
Building	\$ -
Total	\$ 50,000

Fiscal Year	SDCs (District-wide)	General Fund	Other	Grants	Total
Previous Yrs	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
2014-2015	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
Total	\$ 55,000	\$ -	\$ -	\$ -	\$ 55,000

**NORTH CLACKAMAS PARKS & RECREATION DISTRICT
FY 2014-2015
CAPITAL IMPROVEMENT PROJECT FORM**

PROGRAM SUMMARY	
Project Title:	Spring Park Natural Area Improvements
Project Location:	1881 SE Lark Street, Milwaukie
Location:	Zone 1
SDC Funding Resource:	District-wide
Park Type:	Natural Area
Map Number:	11E35DD06100
Acreage:	7.8
Project Manager:	Jeroen Kok / Tonia Burns
NCPRD Project Number:	82024
Scheduled Completion:	2015

DESCRIPTION AND LOCATION
Improvements to the 7-acre Spring Park, located in the Island Station neighborhood in the City of Milwaukie.



PURPOSE AND JUSTIFICATION
Spring Park is one of the District's most visited natural areas, with access to the Willamette River and Elk Rock Island. Portland Parks and Recreation, who owns Elk Rock Island, is a partner in the project. The project aims to improve and realign the trail, enhance the natural system, add a river overlook, and provide educational signage. This project was included in the 2004 NCPRD Master Plan and the 2007 SDC Methodology document. A Spring Park Natural Area Management Plan was completed in December, 2013. Project sponsors/partners include: Metro Nature in Neighborhoods, Oregon Parks and Recreation Department Local Government Grant Program, United States Forest Service, North Clackamas Urban Watersheds Council (TNC/PGE).

IMPACT ON OPERATING BUDGET
NCPRD currently operates and maintains Spring Park. Minor increases to the park operating budget are expected due to additional park elements, including the trails, overlook, and interpretive signage. Additionally, the District's natural areas budget may see a small operating cost increase as monitoring and enhancement occurs.

NON-FINANCIAL IMPACT
Project provides for additional interpretive opportunities and natural resources improvements within the park.

2014-15 PROJECT COSTS	
Planning	\$ -
Design	\$ 20,000
Construction	\$ 195,000
Park Improvements	\$ -
Building Improvements	\$ -
Land	\$ -
Land Improvements	\$ -
Building	\$ -
Total	\$ 215,000

Fiscal Year	SDCs (District-wide)	NCUWC - TNC/PGE	Grant - Metro NIN	Grant - OPRD LGGP	Federal Grant - USFS	Total
2013-2014	\$ 25,000	\$ -	\$ -	\$ 40,000	\$ -	\$ 65,000
2014-2015	\$ 25,000	\$ 25,000	\$ 65,000	\$ 45,000	\$ 55,000	\$ 215,000
Total	\$ 50,000	\$ 25,000	\$ 65,000	\$ 85,000	\$ 55,000	\$ 280,000

**NORTH CLACKAMAS PARKS & RECREATION DISTRICT
FY 2014-2015
CAPITAL IMPROVEMENT PROJECT FORM**

PROGRAM SUMMARY	
Project Title:	Trolley Trail Funds
Project Location:	TBD
Location:	TBD
SDC Funding Resource:	TBD
Park Type:	TBD - New Park
Map Number:	TBD
Acreage:	TBD
Project Manager:	Jeroen Kok
NCPRD Project #s:	N/A
Scheduled Completion:	2015

DESCRIPTION AND LOCATION
Acquisition and/or development of park amenities from Trolley Trail/Metro/Tri-Met funding.

PURPOSE AND JUSTIFICATION
Acquisition and/or development of park amenities - trail or neighborhood park. Funding from proceeds of sale of Trolley Trail property to Tri-Met for Orange Line light rail construction. NCPRD and Metro will work together to identify eligible projects as the Trolley Trail property was originally purchased with Metro Bond funds and use of the funds needs to follow those requirements.

IMPACT ON OPERATING BUDGET
Not known at this time.

NON-FINANCIAL IMPACT
Project provides for recreational amenities using funds received from Tri-Met in exchange for Trolley Trail property for light rail property.

To Be Determined

2014-15 PROJECT COSTS	
Planning	\$ -
Design	\$ 200,000
Construction	\$ 325,000
Park Improvements	\$ -
Building Improvements	\$ -
Land	\$ -
Land Improvements	\$ -
Building	\$ -
Total	\$ 525,000

Fiscal Year	SDCs (Zone 1)	General Fund	Other	Grant	Total
2014-2015	\$ -	\$ -	\$ 525,000	\$ -	\$ 525,000
Total	\$ -	\$ -	\$ 525,000	\$ -	\$ 525,000

**NORTH CLACKAMAS PARKS & RECREATION DISTRICT
FY 2014-2015
CAPITAL IMPROVEMENT PROJECT FORM**

PROGRAM SUMMARY	
Project Title:	Happy Valley Park Improvements
Project Location:	13770 SE Ridgecrest Road, Happy Valley
Location:	Zone 3
SDC Funding Resource:	District-wide
Park Type:	Community Park
Map Number:	12E26DB00100
Acreage:	31
Project Manager:	Jeroen Kok / Katie Dunham
NCPRD Project #s:	82008
Scheduled Completion:	2018

DESCRIPTION AND LOCATION
Redevelopment of 3-5 ball fields at Happy Valley Park and renovation of additional facilities as funding is available.



PURPOSE AND JUSTIFICATION
NCPRD and Happy Valley recognize the need for additional all-weather sports fields in the Happy Valley area. The City and NCPRD are partnering to develop a concept plan, design documents, and to develop 3-5 all-weather sports fields and supporting facilities (parking and a tot-lot playground, etc.) in Happy Valley Park. Plans to be completed in FY 2014-2015. Ball field renovation/development to occur in future fiscal years.

IMPACT ON OPERATING BUDGET
The Happy Valley Public Works Department currently maintains Happy Valley Park. Improvements in 2014-2015 include a playground and renovation of the basketball and tennis courts. This investment will result in additional operating costs, including regular playground inspections. Improvements to the ball field will require substantial additional maintenance.

NON-FINANCIAL IMPACT
2014-2015 project provides for an additional toddler playground (2-5 years) and continued use of the basketball court and tennis courts, which are beyond their lifecycle, and planning and design for future improvements to and additional use of current ball fields.

2014-15 PROJECT COSTS	
Planning	\$ 75,000
Design	\$ 275,000
Construction	\$ 150,000
Park Improvements	\$ -
Building Improvements	\$ -
Land	\$ -
Land Improvements	\$ -
Building	\$ -
Total	\$ 500,000

Fiscal Year	SDCs (District-Wide)	General Fund	Other Funds	OPRD LGGP Grant	Total
2014-2015	\$ 350,000	\$ 60,000	\$ -	\$ 90,000	\$ 500,000
2015-2018 (estimated)	\$ 2,242,786	\$ -	\$ 1,407,214	\$ 1,500,000	\$ 5,150,000
Total	\$ 2,592,786	\$ 60,000	\$ 1,407,214	\$ 1,590,000	\$ 5,650,000

NORTH CLACKAMAS PARKS & RECREATION DISTRICT
FY 2014-2015
CAPITAL IMPROVEMENT PROJECT FORM

PROGRAM SUMMARY	
Project Title:	2015 Parks and Recreation System Development Charges Update Methodology Report
Project Location:	NCPRD Admin. Office
Location:	District-wide
SDC Funding Resource:	District-wide
Park Type:	N/A
Map No.	N/A
Acreage:	N/A
Project Manager:	Jeroen Kok / Katie Dunham
NCPRD Project #s:	82382
Scheduled Completion:	2014

DESCRIPTION AND LOCATION
Completion of an updated Parks and Recreation System Development Charges Methodology Report.

PURPOSE AND JUSTIFICATION
System Development Charges (SDCs) are one-time fees charged to new development to help pay a portion of the costs associated with building capital facilities to meet needs created by growth. The NCPRD adopted parks and recreation SDCs in 1994 and updated the SDCs methodology in 2004 and 2007. The NCPRD completed an update of the District-wide Master Plan in 2014, which includes a Capital Improvement Plan (a list of projects necessary to meet the park needs of District residents). The SDC methodology is a road map based on the 2014 Master Plan that identifies funding needs and SDC rates for the next 10 years.

IMPACT ON OPERATING BUDGET
This project further identifies funding and priorities for capital projects for the District for the next ten years. This will impact the Capital Assets Replacement/Repair Fund and Capital Projects Fund.

NON-FINANCIAL IMPACT
Project provides for financial planning for future capital projects.

NCPRD SDC Methodology Report, 2015

2014-15 PROJECT COSTS	
Planning	\$ 50,000
Design	\$ -
Construction	\$ -
Park Improvements	\$ -
Building Improvements	\$ -
Land	\$ -
Land Improvements	\$ -
Building	\$ -
Total	\$ 50,000

Fiscal Year	SDCs (District-wide)	General Fund	Other Funds	Grant	Total
2014-2015	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
Total	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000

NORTH CLACKAMAS PARKS & RECREATION DISTRICT
FY 2014-2015
CAPITAL IMPROVEMENT PROJECT FORM

PROGRAM SUMMARY	
Project Title:	Hood View Park Maintenance Building
Project Location:	16223 SE Stadium Way, Happy Valley
Location:	Zone 3
SDC Funding Resource:	N/A
Park Type:	Community Park
Map Number:	Tax lot 23E06C-08000
Acreage:	35
Project Manager:	Kevin Cayson
NCPRD Project #s:	82387
Scheduled Completion:	2014

PURPOSE AND JUSTIFICATION
Concept plan for the Hood View Park completed in 2009. The need for a Community Park was added to the NCPRD Master Plan when Happy Valley joined the District. NCPRD needs to construct a maintenance building for storage of outfield fencing material, mowers and other specialty site maintenance equipment and supplies. Engineering, Design, and permitting were completed in FY 2013-2014.

DESCRIPTION AND LOCATION
Construction of the maintenance building at Hood View Park in Happy Valley, as identified in the 2009 Hood View Park Concept Plan.



IMPACT ON OPERATING BUDGET
NCPRD currently operates and maintains the ball fields and surrounding Hood View Park. The addition of the maintenance building will require minimal additional maintenance and will improve efficiencies in maintaining the park.

NON-FINANCIAL IMPACT
Project provides for additional efficiencies in maintaining this community park.

2014-15 PROJECT COSTS	
Planning	\$ -
Design	\$ -
Construction	\$ -
Park Improvements	\$ -
Building Improvements	\$ -
Land	\$ -
Land Improvements	\$ -
Building	\$ 80,000
Total	\$ 80,000

Fiscal Year	SDCs (Zone 3)	General Fund	Other Funds	Grants	Total
2013-2014	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
2014-2015	\$ -	\$ 80,000	\$ -	\$ -	\$ 80,000
Total	\$ -	\$ 90,000	\$ -	\$ -	\$ 90,000

NORTH CLACKAMAS PARKS & RECREATION DISTRICT
FY 2014-2015
CAPITAL IMPROVEMENT PROJECT FORM

PROGRAM SUMMARY	
Project Title:	Harmony Road Neighborhood Park
Project Location:	7250 SE Harmony Road, Milwaukie
Location:	Zone 2
SDC Funding Resource:	N/A
Park Type:	Neighborhood
Map Number:	Tax lot 22E05 00100
Acreage:	6.23
Project Manager:	Kevin Cayson / Katie Dunham
NCPRD Project #s:	82032
Scheduled Completion:	2014-2015

PURPOSE AND JUSTIFICATION
Capital Repair and Replacement of Harmony Road Neighborhood Park (HRNP). Project includes replacement of playground elements, re-surfacing of basketball courts and renovation of trails and parking lot. The above elements have reached the end of their lifecycle and need to be repaired and/or replaced. NCPRD is requesting \$45,000 in Oregon Parks and Recreation Department Land and Water Conservation grant funds for a \$90,000 project to rehabilitate the above elements at HRNP.

DESCRIPTION AND LOCATION
Harmony Road Neighborhood Park is a 6.23-acre park including the 1.5-acre neighborhood park and includes Aquatic Park Road and North Clackamas Greenway Trail. The project renovates the active facilities within the park. Harmony Road Neighborhood Park property was originally constructed by NCPRD and the Clackamas County Development Agency and opened to the public in 1995.

IMPACT ON OPERATING BUDGET
Current annual maintenance cost is \$4,804. This will remain consistent or decrease due to decreased cost to maintain new, improved facilities. NCPRD is also exploring opportunities to partner with WES and the Clackamas County Development Agency (the current owners of the park) on this project to improve the park's sustainability.



NON-FINANCIAL IMPACT
Project allows for continued use by residents of Harmony Road neighborhood park for recreational purposes.

2014-15 PROJECT COSTS	
Planning	\$ -
Design	\$ -
Construction	\$ 90,000
Park Improvements	\$ -
Building Improvements	\$ -
Land	\$ -
Land Improvements	\$ -
Building	\$ -
Total	\$ 90,000

Fiscal Year	SDCs (Zone 2)	General Fund	Other Gov't - CC Development Agency and/or WES	OPRD LWCF Grant	Total
2014-2015	\$ -	\$ 22,500	\$ 22,500	\$ 45,000	\$ 90,000
Total	\$ -	\$ 22,500	\$ 22,500	\$ 45,000	\$ 90,000

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Capital Asset Replacement Fund 481-5440

Program Statement:

The purpose of the Capital Asset Replacement program is to ensure the District assets are repaired and replaced in a systematic and cost-effective manner. The performance and continued use of these capital assets is essential to the health, safety, and quality of life for the citizens of North Clackamas Parks & Recreation District and surrounding communities. The District inventories all assets and annually sets aside dollars in a repair and replacement reserve with the goal of fully funding the repair or replacement of the asset in the year scheduled.

2014/2015 Objectives:

- Refine and modify capital asset replacement schedule to systematically schedule the replacement and/or repair of assets.
- Research and implement the development of financial policies that identify and dedicate a portion of fees or other revenue sources to help achieve asset replacement goals.
- Annually reconcile Assessor's capital asset records to County PeopleSoft financial asset records to ensure NCPRD capital asset records are complete and accurate.

Budget Summary	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Materials and Services	\$ 2,619	\$ 8,872	\$ 25,000	\$ 37,000	\$ 37,000	\$ 37,000
Capital Outlay	253,130	917,007	329,345	1,697,747	1,697,747	1,697,747
Contingency	-	-	1,328,961	350,000	350,000	350,000
Total Budget	<u>\$ 255,749</u>	<u>\$ 925,879</u>	<u>\$ 1,683,306</u>	<u>\$ 2,084,747</u>	<u>\$ 2,084,747</u>	<u>\$ 2,084,747</u>

Major Revenue Source(s)

The major revenue source for the Capital Asset Replacement fund is a transfer from the General Fund.

Capital Asset Replacement Fund
Resources

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 481 5440 Fixed Asset Replacement							
302001	Beginning Fund Balance	\$ 572,292	\$ 1,424,498	\$ 971,806	\$ 1,281,747	\$ 1,281,747	\$ 1,281,747
333001	Local & Other Gov Grants	45,439	-	-	-	-	-
360001	Misc. Revenue	-	131,284	100,000	-	-	-
361000	Interest Income	3,368	3,960	4,000	3,000	3,000	3,000
390113	Transfer from Fund 113	1,059,148	357,400	600,000	600,000	600,000	600,000
390270	Transfer from Fund 270	-	50,000	7,500	200,000	200,000	200,000
Total Resources		\$ 1,680,246	\$ 1,967,143	\$ 1,683,306	\$ 2,084,747	\$ 2,084,747	\$ 2,084,747

Capital Asset Replacement Fund
Requirements

Object Code	Item	Actual 11-12	Actual 12-13	Budget 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Cost Center 481 5440 Fixed Asset Replacement							
425100	Small Tools & Minor Equip	\$ 2,619	\$ 8,872	\$ 25,000	\$ 37,000	\$ 37,000	\$ 37,000
481200	Construction	-	-	-	16,300	16,300	16,300
482300	Building Improvements	-	-	-	1,605,947	1,605,947	1,605,947
485201	Capital Equip/Non-CIP (Inactive)	70,287	802,538	55,345	-	-	-
485210	Building Improvements (Inactive)	45,439	84,492	170,000	-	-	-
485300	Equipment	4,781	2,124	20,000	-	-	-
485304	Kitchen Equipment (Inactive)	-	10,384	-	-	-	-
485400	Operating Equipment	99,157	17,468	20,000	33,000	33,000	33,000
485500	Vehicles (Inactive)	33,465	-	64,000	-	-	-
485505	Vehicles	-	-	-	42,500	42,500	42,500
499001	Contingency	-	-	1,328,961	350,000	350,000	350,000
Total Requirements		\$ 255,749	\$ 925,879	\$ 1,683,306	\$ 2,084,747	\$ 2,084,747	\$ 2,084,747
Total Resources		\$ 1,680,246	\$ 1,967,143	\$ 1,683,306	\$ 2,084,747	\$ 2,084,747	\$ 2,084,747

North Clackamas Parks and Recreation District
 Org: 5440
 Program: Fixed Asset/Capital Replacement

Expenditure Detail

Materials and Services

Small Tools & Minor Equipment	\$ 37,000
Total Budget Request for Activity	\$ 37,000

Capital Outlay

Parks Maintenance:

Used Landscape Dump Truck	35,000
Toro Zero Turn 60" Mower	13,000
Southern Lites Park Renovation	16,300

Sports:

Hood View Park Portable Fencing System	20,000
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Nutrition and Transportation:

Milwaukie Center Building Improvements	200,000
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Transportation

Transportation Bus Grant Match Funds	7,500
Total Budget Request for Activity	\$ 291,800

Grand Total of Requests for Activity	\$ 328,800
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Undesignated Fixed Asset/Capital Replacements	1,405,947
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Contingency	350,000
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Grand Total Appropriated for Activity	\$ 2,084,747
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**North Clackamas Parks and Recreation District
Summary of Staffing by Program
Fiscal Year 2014-2015**

Fund	Actual	Actual	Budget	Proposed	Approved	Adopted
Program	11-12	12-13	13-14	14-15	14-15	14-15
General Fund						
Administration						
Full-Time	5.00	5.00	2.00	0.00	0.00	0.00
Temporary & Part-Time *	-	-	-	0.00	0.00	0.00
Park Maintenance						
Full-Time	6.00	7.00	7.72	7.73	7.73	7.73
Temporary & Part-Time *	-	-	-	7.30	7.30	7.30
Recreation						
Full-Time	5.22	4.87	5.70	2.31	2.31	2.31
Temporary & Part-Time *	-	-	-	1.80	1.80	1.80
Sports						
Full-Time	0.00	0.00	0.00	3.81	3.81	3.81
Temporary & Part-Time *	-	-	-	8.40	8.40	8.40
Milwaukie Center						
Full-Time	6.25	5.00	4.75	4.56	4.56	4.56
Temporary & Part-Time *	-	-	-	1.60	1.60	1.60
Aquatic Park						
Full-Time	5.45	6.07	6.99	6.83	6.83	6.83
Temporary & Part-Time *	-	-	-	18.10	18.10	18.10
Marketing & Community Relations						
Full-Time	1.00	0.90	1.05	1.26	1.26	1.26
Temporary & Part-Time *	-	-	-	0.80	0.80	0.80
Planning						
Full-Time	2.00	1.00	1.18	1.74	1.74	1.74
Temporary & Part-Time *	-	-	-	0.80	0.80	0.80
Natural Resources						
Full-Time	0.00	2.00	2.21	2.22	2.22	2.22
Temporary & Part-Time *	-	-	-	1.80	1.80	1.80
Total General Fund	30.92	31.84	31.60	71.06	71.06	71.06
Nutrition and Transportation Fund						
Nutrition						
Full-Time	3.16	4.23	4.63	3.52	3.52	3.52
Temporary & Part-Time *	-	-	-	1.40	1.40	1.40
Transportation						
Full-Time	0.90	1.21	1.27	0.64	0.64	0.64
Temporary & Part-Time *	-	-	-	1.90	1.90	1.90
Total Nutrition and Transportation Fund	4.06	5.44	5.90	7.46	7.46	7.46
Total Full-Time	34.98	37.28	37.50	34.62	34.62	34.62
Total Temporary & Part-Time *	-	-	-	43.90	43.90	43.90
TOTAL NCPRD STAFFING	34.98	37.28	37.50	78.52	78.52	78.52

* Temporary & part-time data tracking started with fiscal year 2014-2015 budget

**North Clackamas Parks and Recreation District
Personnel Services Summary
Adopted Budget 2014-15**

Position Description	FTE	Salary	Fringe Benefits	Total	Maintenance		Recreation		Sports		Milwaukie Center	
					%	Amount	%	Amount	%	Amount	%	Amount
Accountant	1	48,584	32,218	80,802	25%	20,201	7%	5,656	10%	8,080	9%	7,272
Accountant	1	48,444	32,178	80,622	25%	20,156	7%	5,644	10%	8,062	9%	7,256
Administrative Analyst 2	1	65,232	36,786	102,018								
Administrative Assistant	1	54,120	33,750	87,870			14%	12,302			67%	58,873
Administrative Assistant	0.8	43,177	30,734	73,911							100%	73,911
Aquatic & Recreation Manager	1	101,136	47,874	149,010			18%	26,822	23%	34,272		
Aquatic & Recreation Supervisor	1	63,066	37,056	100,122								
Aquatic & Recreation Supervisor	1	79,044	41,586	120,630								
Aquatic & Recreation Supervisor	1	68,625	38,625	107,250					100%	107,250		
Aquatic Exercise Instructor	0.5	16,380	21,216	37,596								
Aquatic Park Shift Coordinator	0.91	27,480	26,430	53,910			30%	16,173				
Aquatics Equipment Specialist	1	60,144	35,406	95,550								
Building Maintenance Sp. Sr.	1	58,234	34,870	93,104			29%	27,000			34%	31,655
Cafeteria Cook, Senior	0.88	35,418	28,608	64,026								
Human Services Assistant	0.8	36,428	28,882	65,310							48%	31,349
Human Services Coordinator 1	1	46,630	31,686	78,316							56%	43,857
Human Services Coordinator 2	1	65,232	36,786	102,018							100%	102,018
Human Services Supervisor	1	71,721	39,516	111,237							48%	53,394
Marketing Program Specialist	1	77,703	40,215	117,918								
Park & Rec Program Coordinator	1	52,178	33,216	85,394			100%	85,394				
Park & Rec Program Coordinator	1	45,830	31,470	77,300								
Park & Rec Program Coordinator	1	56,520	34,398	90,918			18%	16,365	23%	20,911		
Park & Rec Program Coordinator	1	54,676	33,894	88,570					100%	88,570		
Park & Rec Program- Sports	1	45,180	31,290	76,470					100%	76,470		
Park Maintenance Coordinator	1	59,340	35,175	94,515	100%	94,515						
Park Maintenance Specialist	1	49,668	32,514	82,182	100%	82,182						
Park Maintenance Specialist	1	49,188	32,382	81,570	100%	81,570						
Park Maintenance Specialist	1	49,949	32,596	82,545	100%	82,545						
Park Maintenance Specialist	1	49,188	32,382	81,570	100%	81,570						
Park Maintenance Specialist	1	49,106	32,360	81,466	100%	81,466						
Park Maintenance Supervisor	1	79,824	41,803	121,627	100%	121,627						
Parks Manager	1	104,088	48,702	152,790	13%	19,863						
Parks Manager	1	102,160	48,158	150,318			11%	16,535	15%	22,548	14%	21,045
Planner, Senior	1	75,163	39,524	114,687								
Program Aide 2	1	42,360	30,522	72,882								
Service Maintenance Worker	0.73	21,828	22,692	44,520	14%	6,010						
Total Regular Employees	34.62	\$2,053,044	\$1,247,500	\$3,300,544		\$691,704		\$211,891		\$366,164		\$430,630

Temp and Part-time Personnel	43.9	\$ 1,146,034	\$ 250,679	\$ 1,396,713	222,941	61,398	261,916	54,526
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Administration (Workers-comp)	\$ 1,786	\$ 1,786
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Other Fringe Benefits	\$ 84,511	\$ 84,511	54,827	11,386	10,148	(15,132)
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(including Vacation buyout, Health adjustments, Workers-comp, and Unemployment)

Total Personnel Services	78.52	\$ 4,783,554	\$ 969,472	\$ 284,674	\$ 638,227	\$ 470,024
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**North Clackamas Parks and Recreation District
Personnel Services Summary
Adopted Budget 2014-15**

Position Description	Aquatic Park		Marketing		Planning		Natural Resources		Nutrition		Transportation	
	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Accountant	25%	20,201	4%	3,232	5%	4,040	5%	4,040	7%	5,656	3%	2,424
Accountant	25%	20,156	4%	3,225	5%	4,031	5%	4,031	7%	5,644	3%	2,419
Administrative Analyst 2							100%	102,018				
Administrative Assistant											19%	16,695
Administrative Assistant												
Aquatic & Recreation Manager	59%	87,916										
Aquatic & Recreation Supervisor	100%	100,122										
Aquatic & Recreation Supervisor	100%	120,630										
Aquatic & Recreation Supervisor												
Aquatic Exercise Instructor	100%	37,596										
Aquatic Park Shift Coordinator	70%	37,737										
Aquatics Equipment Specialist	100%	95,550										
Building Maintenance Sp. Sr.									27%	25,138	10%	9,310
Cafeteria Cook, Senior									100%	64,026		
Human Services Assistant									38%	24,818	14%	9,143
Human Services Coordinator 1									44%	34,459		
Human Services Coordinator 2												
Human Services Supervisor									38%	42,270	14%	15,573
Marketing Program Specialist			100%	117,918								
Park & Rec Program Coordinator												
Park & Rec Program Coordinator							100%	77,300				
Park & Rec Program Coordinator	59%	53,642										
Park & Rec Program Coordinator												
Park & Rec Program- Sports												
Park Maintenance Coordinator												
Park Maintenance Specialist												
Park Maintenance Specialist												
Park Maintenance Specialist												
Park Maintenance Specialist												
Park Maintenance Specialist												
Park Maintenance Supervisor												
Parks Manager			11%	16,807	64%	97,786	12%	18,335				
Parks Manager	38%	57,121	7%	10,522					11%	16,535	4%	6,013
Planner, Senior					100%	114,687						
Program Aide 2									100%	72,882		
Service Maintenance Worker	86%	38,510										
Total Regular Employees		\$669,179		\$151,704		\$220,544		\$205,724		\$291,428		\$61,578

Temp and Part-time Personnel	488,314	42,729	49,802	59,139	58,929	97,019
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Other Fringe Benefits	(797)	(7,859)	13,754	941	15,892	1,351
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(including Vacation buyout, Health adjustments, Workers-comp, and Unemployment)

Total Personnel Services	\$ 1,156,696	\$ 186,575	\$ 284,100	\$ 265,804	\$ 366,249	\$ 159,947
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Clackamas County
North Clackamas Parks and Recreation District
Fiscal Year 2014-2015 Debt Schedule

2008 Full Faith & Credit Obligation Amount: \$8,000,000 Fund 383 Interest Rates - 3.00 - 4.00% Payment Dates - December & June Hoodview Park					2010 Full Faith & Credit Refunding Amount: \$5,660,000 Fund 382 Interest Rates - 2.00 - 4.00% Payment Dates - September & March North Clackamas Aquatic Park *					Summary All Debt				
Year	Principal	Interest	Total		Year	Principal	Interest	Total		Year	Principal	Interest	Total	
FY 14-15	\$ 345,000	\$ 221,582	\$ 566,582		FY 14-15	\$ 340,000	\$ 154,800	\$ 494,800		FY 14-15	\$ 685,000	\$ 376,382	\$ 1,061,382	
FY 15-16	\$ 355,000	\$ 210,207	\$ 565,207		FY 15-16	\$ 350,000	\$ 146,300	\$ 496,300		FY 15-16	\$ 705,000	\$ 356,507	\$ 1,061,507	
FY 16-17	\$ 365,000	\$ 198,507	\$ 563,507		FY 16-17	\$ 355,000	\$ 136,675	\$ 491,675		FY 16-17	\$ 720,000	\$ 335,182	\$ 1,055,182	
FY 17-18	\$ 380,000	\$ 186,306	\$ 566,306		FY 17-18	\$ 370,000	\$ 126,025	\$ 496,025		FY 17-18	\$ 750,000	\$ 312,331	\$ 1,062,331	
FY 18-19	\$ 395,000	\$ 173,321	\$ 568,321		FY 18-19	\$ 380,000	\$ 114,925	\$ 494,925		FY 18-19	\$ 775,000	\$ 288,246	\$ 1,063,246	
FY 19-20	\$ 410,000	\$ 159,431	\$ 569,431		FY 19-20	\$ 395,000	\$ 101,625	\$ 496,625		FY 19-20	\$ 805,000	\$ 261,056	\$ 1,066,056	
FY 20-21	\$ 430,000	\$ 144,516	\$ 574,516		FY 20-21	\$ 405,000	\$ 87,800	\$ 492,800		FY 20-21	\$ 835,000	\$ 232,316	\$ 1,067,316	
FY 21-22	\$ 445,000	\$ 128,543	\$ 573,543		FY 21-22	\$ 420,000	\$ 71,600	\$ 491,600		FY 21-22	\$ 865,000	\$ 200,143	\$ 1,065,143	
FY 22-23	\$ 465,000	\$ 111,591	\$ 576,591		FY 22-23	\$ 440,000	\$ 54,800	\$ 494,800		FY 22-23	\$ 905,000	\$ 166,391	\$ 1,071,391	
FY 23-24	\$ 485,000	\$ 93,657	\$ 578,657		FY 23-24	\$ 455,000	\$ 37,200	\$ 492,200		FY 23-24	\$ 940,000	\$ 130,857	\$ 1,070,857	
FY 24-25	\$ 505,000	\$ 74,721	\$ 579,721		FY 24-25	\$ 475,000	\$ 19,000	\$ 494,000		FY 24-25	\$ 980,000	\$ 93,721	\$ 1,073,721	
FY 25-26	\$ 525,000	\$ 54,763	\$ 579,763							FY 25-26	\$ 525,000	\$ 54,763	\$ 579,763	
FY 26-27	\$ 550,000	\$ 33,663	\$ 583,663							FY 26-27	\$ 550,000	\$ 33,663	\$ 583,663	
FY 27-28	\$ 570,000	\$ 11,400	\$ 581,400							FY 27-28	\$ 570,000	\$ 11,400	\$ 581,400	
	\$ 6,225,000	\$ 1,802,208	\$ 8,027,208			\$ 4,385,000	\$ 1,050,750	\$ 5,435,750			\$ 10,610,000	\$ 2,852,958	\$ 13,462,958	

* Note: Original Aquatic Park debt was issued in 1993. Debt was refunded in May 2000 by the issuance of \$8,560,000 in Limited Tax Revenue Refunding Bonds. 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 in the amount of \$5,660,000; life of debt was extended by 5 years.

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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.

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 three citizens appointed by the BCC, which is responsible to pass the District's Approved Budget after a series of budget deliberation meetings and public hearings.

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.

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.

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

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. 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 General Fund are made for Administration, Parks Services, Program Services, Milwaukie Center, Aquatic Park 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.

PERSONAL SERVICES (PS). 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 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 a \$.5382 per thousand of 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.

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

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Clackamas County Board of Commissioners acting as the governing body of North Clackamas Parks & Recreation District (NCPRD) will be held on June 26, 2014 at 10:00 am at 2051 Kaen Road, Oregon City, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2014 as approved by the North Clackamas Parks & Recreation District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 150 Beavercreek Road, Oregon City, Oregon, between the hours of 8:00 a.m. and 5:00 p.m. or online at ncprd.com/financial-information. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Tracy Grambusch

Telephone: 503-742-4368

Email: tgrambusch@clackamas.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2012-2013	Adopted Budget This Year 2013-2014	Approved Budget Next Year 2014-2015
Beginning Fund Balance/Net Working Capital	8,686,310	9,142,132	11,171,061
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	4,396,538	3,886,662	4,188,179
Federal, State and all Other Grants, Gifts, Allocations and Donations	1,125,508	3,328,432	1,547,240
Interfund Transfers / Internal Service Reimbursements	3,612,179	2,287,314	11,742,031
All Other Resources Except Current Year Property Taxes	366,731	284,065	214,965
Current Year Property Taxes Estimated to be Received	5,234,087	5,574,903	5,970,741
Total Resources	23,421,353	24,503,508	34,834,217

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	0	0	0
Materials and Services	7,526,000	8,343,368	8,389,968
Capital Outlay	1,210,643	4,876,451	10,302,351
Debt Service	1,054,888	1,060,000	1,062,000
Interfund Transfers	3,612,179	2,287,314	11,742,031
Contingencies	0	7,732,826	2,879,217
Special Payments	0	0	248,625
Unappropriated Ending Balance and Reserved for Future Expenditure	10,017,643	203,549	210,025
Total Requirements	23,421,353	24,503,508	34,834,217

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program FTE for that unit or program			
General Fund			
Administration	964,248	890,021	716,094
Parks Maintenance	1,573,709	1,841,207	1,869,179
Recreation	987,474	1,172,520	441,408
Sports	0	0	978,057
Milwaukie Center	653,654	639,715	655,696
Aquatic Park	1,682,667	1,795,234	1,876,679
Marketing & Communications	265,085	323,081	368,244
Planning	345,750	650,064	621,403
Natural Resources	393,697	312,531	350,647
Nutrition and Transportation Fund			
Nutrition	477,378	507,609	493,248
Transportation	172,766	184,386	209,301
Debt Service Funds	1,055,588	1,062,000	1,063,500
Capital Projects Fund	293,636	4,547,106	8,624,741
Capital Asset Replacement Fund	925,879	354,345	1,734,747
Non-Departmental / Non-Program	13,629,822	10,223,689	14,831,273
Total Requirements	23,421,353	24,503,508	34,834,217
Total FTE	0	0	0

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

Due to the operational needs of the District we changed the name of Program Services to Recreation and also created a new program called Sports. In response to a suggestion from the Oregon Department of Revenue, we have removed the contingency in all our non-operating funds. In addition, we have budgeted and appropriated the payments to the City of Happy Valley under the Special Payments category.

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2012-13	Rate or Amount Imposed This Year 2013-14	Rate or Amount Approved Next Year 2014-15
Permanent Rate Levy (rate limit .5382 per \$1,000)	.5382	.5382	.5382
Local Option Levy			
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$10,610,000	\$0
Other Borrowings	\$0	\$0
Total	\$10,610,000	\$0

* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

To assessor of Clackamas County

FORM LB-50
2014-2015

- Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

☐ Check here if this is an amended form.

The **North Clackamas Parks & Recreation** has the responsibility and authority to place the following property tax, fee, charge or assessment

District Name

on the tax roll of **Clackamas** County. The property tax, fee, charge or assessment is categorized as stated by this form.

County Name

150 Beavercreek Road

Oregon City

OR

97045

7/03/14

Mailing Address of District

City

State

ZIP code

Date

Laura Zentner

NCPRD Business Operations Director

503-742-4351

lzentner@clackamas.us

Contact Person

Title

Daytime Telephone

Contact Person E-Mail

CERTIFICATION - You must check one box if your district is subject to Local Budget Law.



The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.



The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to General Government Limits	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . .	1	0.5382	
2. Local option operating tax	2		
3. Local option capital project tax	3		
4. City of Portland Levy for pension and disability obligations	4		
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.		
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.		0

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	0.5382
7. Election date when your new district received voter approval for your permanent rate limit	7	
8. Estimated permanent rate limit for newly merged/consolidated district	8	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES

Description	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1		
2		

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

The authority for putting these assessments on the roll is ORS _____ (Must be completed if you have an entry in Part IV)



Gary Barth, MBA
Director
North Clackamas Parks and Recreation District
Development Services Building
150 Beavercreek Road
Oregon City, OR 97045

June 26, 2014

Board of County Commissioners
Clackamas County

Members of the Board:

**Approval of a Resolution for North Clackamas Parks & Recreation District
Adopting a 2014-15 Fiscal Year Budget, Making Appropriations and
Imposing and Categorizing Taxes for the Period of July 1, 2014 through June 30,
2015**

Purpose/Outcome	Adoption of Fiscal Year (FY) 2014-15 budget for North Clackamas Parks & Recreation District (NCPRD)
Dollar Amount and fiscal Impact	North Clackamas Parks & Recreation District FY 2014-15 budget in the amount of \$34,834,217
Funding Source	Property taxes, System Development Charges, fees, grants, donations, etc.
Safety Impact	N/A
Duration	July 1, 2014 through June 30, 2015
Previous Board Action/Review	April 9, 2014 - NCPRD District Advisory Board recommended forwarding budget to NCPRD budget committee for approval. June 2, 2014 - NCPRD budget committee approved the FY 2014-15 budget as presented.
Contact Person	Laura Zentner, CPA BCS Deputy Director 503.742.4351
Contract No.	N/A

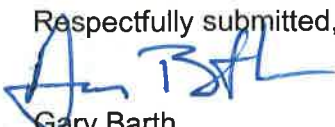
BACKGROUND: The attached resolution and exhibit adopt the budget as published and approved by the Budget Committee, and in accordance with the state budget law, to make appropriations and to impose and categorize taxes for the 2014-15 fiscal year.

This resolution will establish a budget for North Clackamas Parks and Recreation District in the amount of **\$34,834,217**.

RECOMMENDATION:

Staff respectfully recommends adoption of the attached resolution as presented.

Respectfully submitted,


Gary Barth
NCPRD Director

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF CLACKAMAS COUNTY, STATE OF OREGON**

FILED

JUL 01 2014

**Sherry Hall
Clackamas County Clerk**

A RESOLUTION OF THE BOARD OF
COUNTY COMMISSIONERS ACTING AS
THE GOVERNING BODY OF THE NORTH
CLACKAMAS PARKS AND RECREATION
DISTRICT IN THE MATTER OF ADOPTING
A 2014-15 FISCAL YEAR BUDGET, MAKING
APPROPRIATIONS AND IMPOSING AND
CATEGORIZING TAXES FOR THE PERIOD
OF JULY 1, 2014 THROUGH JUNE 30, 2015

Resolution No. **2014 - 63**

WHEREAS, the proposed expenditures and resources constituting the budget for the North Clackamas Parks and Recreation District, Clackamas County, Oregon, for the period of July 1, 2014 through June 30, 2015, inclusive, has been prepared, published and approved by the Budget Committee, and that the matters discussed at the public hearing were taken into consideration, as provided by statute; and,

WHEREAS, in accordance with ORS 294.438 the notice of this public hearing and a financial summary was published in the Clackamas Review on June 18, 2014; and,

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

NOW, THEREFORE, IT IS HEREBY RESOLVED that:

The budget is hereby adopted for the fiscal year 2014-2015 in the amount of **\$34,834,217** and establishes appropriations as shown in the attached Exhibit A, which by this reference is made a part of this resolution.


The following ad valorem property taxes are hereby imposed for tax year 2014-2015 upon the assessed value of all taxable property within the District and categorized for purposes of Article XI section 11b as subject to General Government Limitation:


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

ADOPTED this 26th day of June, 2014

CLACKAMAS COUNTY BOARD OF COMMISSIONERS

Acting as the governing body of the
North Clackamas Parks & Recreation District


John Ludlow, Chair


Recording Secretary

**Clackamas County Official Records
Sherry Hall, County Clerk
Commissioners' Journals
Agreements & Contracts**

2014-0983

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North Clackamas Parks and Recreation District
Fiscal Year 2014-2015
Exhibit A

General Fund

Administration Division	\$ 716,094
Parks Maintenance Division	\$ 1,620,554
Recreation Division	\$ 441,408
Sports Division	\$ 978,057
Milwaukie Center Division	\$ 655,696
Aquatic Park Division	\$ 1,876,679
Community Relations	\$ 368,244
Planning Division	\$ 621,403
Natural Resources	\$ 350,647
Non-departmental	
Special Payments	\$ 248,625
Transfers to Other Funds	\$ 1,362,500
Contingency	\$ 2,199,276
	<u>\$ 11,439,183</u>

Nutrition & Transportation Fund

Nutrition Division	\$ 493,248
Transportation Division	\$ 209,301
Non-departmental	
Transfers to Other Funds	\$ 221,281
Contingency	\$ 329,941
	<u>\$ 1,253,771</u>

System Development Charge District-wide Fund

Transfers to Other Funds	\$ 2,967,437
	<u>\$ 2,967,437</u>

System Development Charge Zone 1 Fund

Transfers to Other Funds	\$ 13,470
	<u>\$ 13,470</u>

System Development Charge Zone 2 Fund

Transfers to Other Funds	\$ 681,804
	<u>\$ 681,804</u>

System Development Charge Zone 3 Fund

Transfers to Other Funds	\$ 5,338,453
	<u>\$ 5,338,453</u>

Debt Service Fund - Series 2008

Materials and Services	\$ 1,000
Debt Service	\$ 567,000
Reserve (Unappropriated)	\$ 106,950
	<u>\$ 674,950</u>

Debt Service Fund - Series 2010

Materials and Services	\$ 500
Debt Service	\$ 495,000
Reserve (Unappropriated)	\$ 103,075
	<u>\$ 598,575</u>

Capital Projects Fund

Materials and Services	\$ 20,137
Capital Outlay	\$ 8,604,604
Transfers to Other Funds	\$ 1,157,086
	<u>\$ 9,781,827</u>

Fixed Asset Replacement

Materials and Services	\$ 37,000
Capital Outlay	\$ 1,697,747
Contingency	\$ 350,000
	<u>\$ 2,084,747</u>

Grand Total	<u>\$ 34,834,217</u>
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Total Appropriated	\$ 34,624,192
Total Unappropriated	\$ 210,025
	<u>\$ 34,834,217</u>