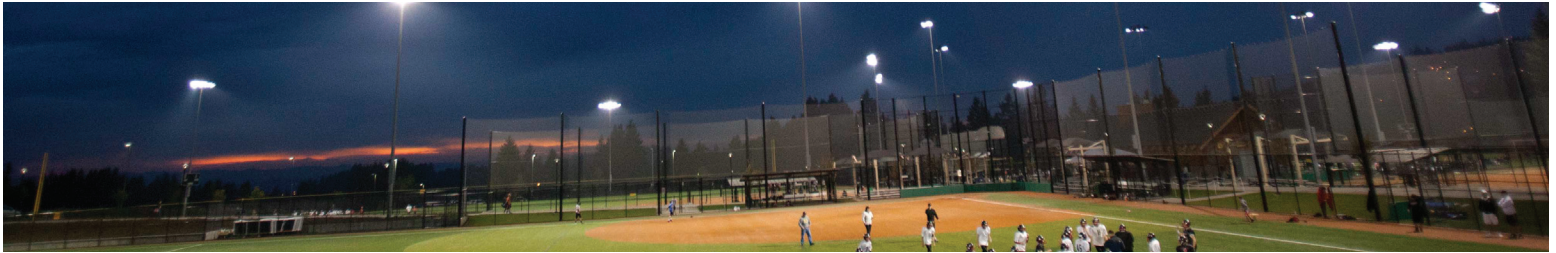


ADOPTED BUDGET 2013-14



NCPRD is a service district of Clackamas County



NORTH CLACKAMAS PARKS and RECREATION DISTRICT

**FISCAL YEAR 2013-2014
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

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

DISTRICT ADVISORY BOARD

**Bill Bersie, Chair
Michael Morrow
Marylee Walden
Mike Miller
Kristin Mitchell**

**Susan McCarty
Lynn Fisher
David Noble
Robin Condie**

**Acting Clackamas County Administrator/Budget Officer
Steve Wheeler**

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

**Prepared by:
Laura Zentner, CPA, BCS Deputy Director
Kelly Stacey, Accountant**

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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

May 23, 2013

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 \$23,959,925 for fiscal year 2013-14 (FY13-14), to the Budget Committee for consideration and approval.

FY13-14 will once again reflect a modest year for the District as we surface from the economic downturn that impacted the District over the past several years. The budget for capital construction is approximately \$4.5 million in FY13-14. While improving, the capital construction budget is still much lower than the high of more than \$12 million in FY 08-09. Operating budgets and staffing levels have remained relatively flat.

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 - always analyzing operations, staffing levels and capital assets. As part of this process, the District's Marketing Program Specialist recently completed a comprehensive marketing and advertising strategy to promote the District's services, as well as to strengthen community awareness of the District and fortify the District brand.

The Business Operations Manager has enhanced the financial reporting of the District to include a five-year forecast as well as quarterly financial updates. This additional reporting has provided 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 has also enabled 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.

For FY 13-14, a vacant position will be reclassified to a Policy Analyst position. This new position will document and update all NCPRD Policies and *Standard Operating Procedures* providing management and staff the tools needed to work in a more proactive and productive manner.

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

Master Plan

In the summer of 2012, NCPRD began a year-long 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. 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 will reflect 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 preliminary findings of this current update support many of the same key recommendations from the existing Master Plan completed in 2004:

- The District is underfunded with one of the lowest Park District tax rates in the State of Oregon.
- The current tax rate is not sufficient to support community desires.
- The current tax rate is not sufficient to support the repair and replacement of current and/or future capital assets, and
- The governance structure needs to be examined along with the funding issue and potentially changed.

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 complete the Master Plan revision and establish a sustainable, long-term strategy for moving the District forward. The Master Plan is scheduled to be complete by mid-year 2013. As part of this process, the District will also be completing a *Strategic Plan* and a *Cost Recovery Plan*.

Activity Highlights

- The Clackamas County Town Center Urban Renewal District is scheduled to terminate at the end of FY12-13, returning increased assessed value to the tax rolls within the Urban Renewal District boundary. The NCPRD boundary will realize an increase in assessed value of \$551 million resulting in an estimated \$280,000 in additional property tax revenue to the District.
- The District is in the process of completing a *Cost Recovery Model*. 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.
- The District's maintenance operations relocated into a larger, more efficient facility in December 2012. The new facility has four pull-through bays, a large secure storage yard, enhanced staff parking, a large dumpster enclosure, built in compressor, tool and parts storage area, and is served by the county fiber optic connection. The facility is centrally located within the District boundaries with good transportation access in close proximity to our larger facilities, the Aquatic Park, the Milwaukie Center and North Clackamas Park. The facility provides sufficient office and shop space to accommodate both Park Maintenance operations and Natural Resource operations. The facility also allows for the maintenance trucks and trailers to remain loaded and secured in the garage during off hours. The previous location required daily loading and unloading of the equipment,

consuming 30 minutes per day for six maintenance staff. The secure garage also reduces the wear and tear on the trucks and trailers since equipment is now kept out of the elements when not in use. This move is long overdue and provides for a much more efficient maintenance operation.

- NCPRD completed the six-mile Trolley Trail in 2012. The Trolley Trail connects neighborhoods, schools, parks, retirement communities and business districts between Milwaukie and Gladstone and completes a missing link in the regional trail system. The Trolley Trail runs along a historic corridor once used by a streetcar line that operated between Portland and Oregon City. The idea of developing a trail within this historic right-of-way has been a dream in the community for decades. TriMet will be constructing the last segment of the trail in conjunction with the Milwaukie light rail project.
- NCPRD's Aquatic Park implemented Energy Trust of Oregon audit recommendations in the fall of 2012. The project expenditures were \$846,098 and included replacing one boiler, two hot water pumps, four heat exchangers and the replacement of natatorium lights with higher efficiency equipment. The District was approved for a total of \$378,651 in energy incentives from State and Federal programs. To date, the District has received \$131,284 from the Energy Trust of Oregon and has qualified for up to \$247,367 from the Federal Energy Program. In the first five months of operations after these upgrades, the Aquatic Park saved \$27,375 in utility costs. The Aquatic Park is on track to exceed the guaranteed minimum annual utility savings of \$50,850 and the capital improvements are on target to achieve payback within nine years through reduced utility costs.
- The District was awarded an Oregon State Parks Department Local Government Grant in the amount of \$77,000 to build a nature inspired playground at Hood View Park. Construction is scheduled to begin in the summer of 2013.
- The Sunnyside Village Park #5, the final of six parks within the Sunnyside Village plan, is now under construction. NCPRD completed park plans and construction documents in partnership with the developer of the adjoining community in early 2013. Proposed park elements within the 2.2 acre park include a playground featuring rocks and log climbing structures, a basketball court, picnic shelter and open play areas. The park is expected to be complete before the end of 2013.

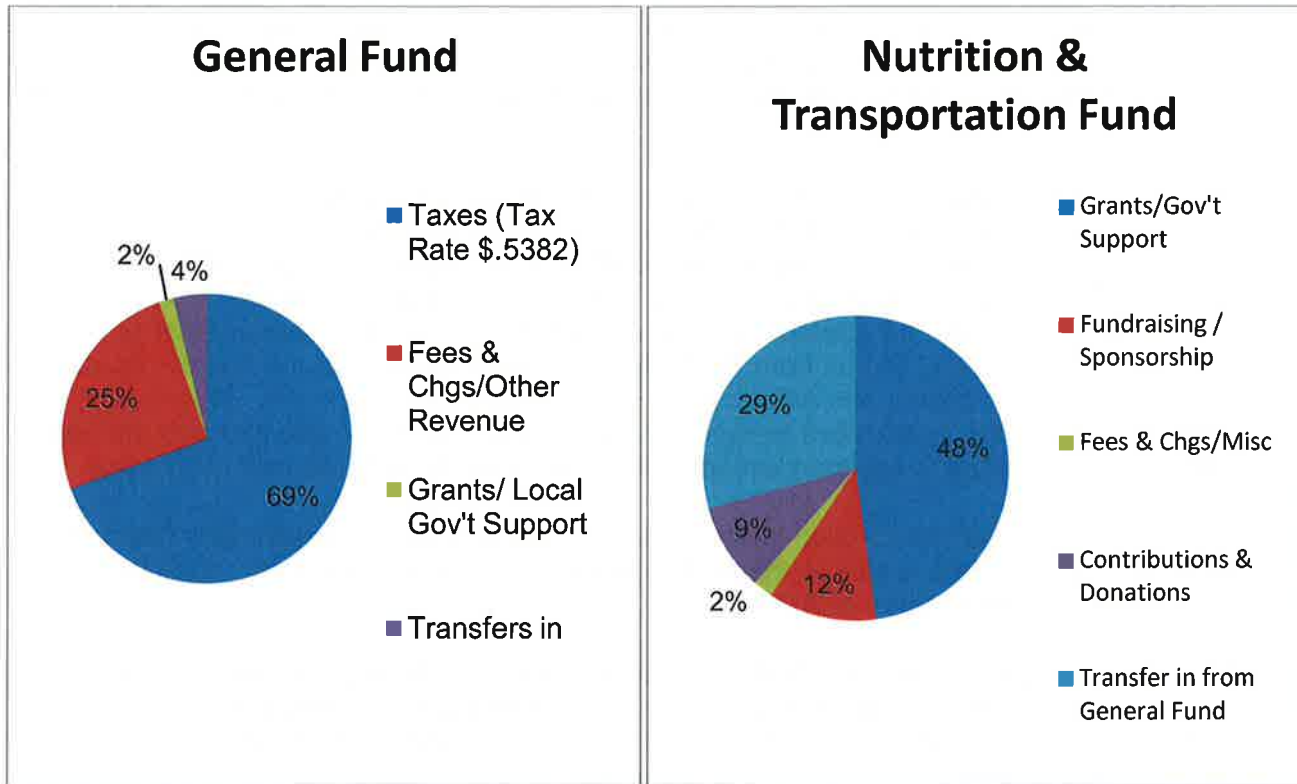
General Budget Goals/Priorities

The budget for FY13-14 was assembled to achieve the following goals and priorities:

- Engage citizens of the District in the update of the Park District Master Plan to better align District resources with current community needs and expectations for Parks & Recreation programs, services and facilities.
- 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.
- Develop a 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*:

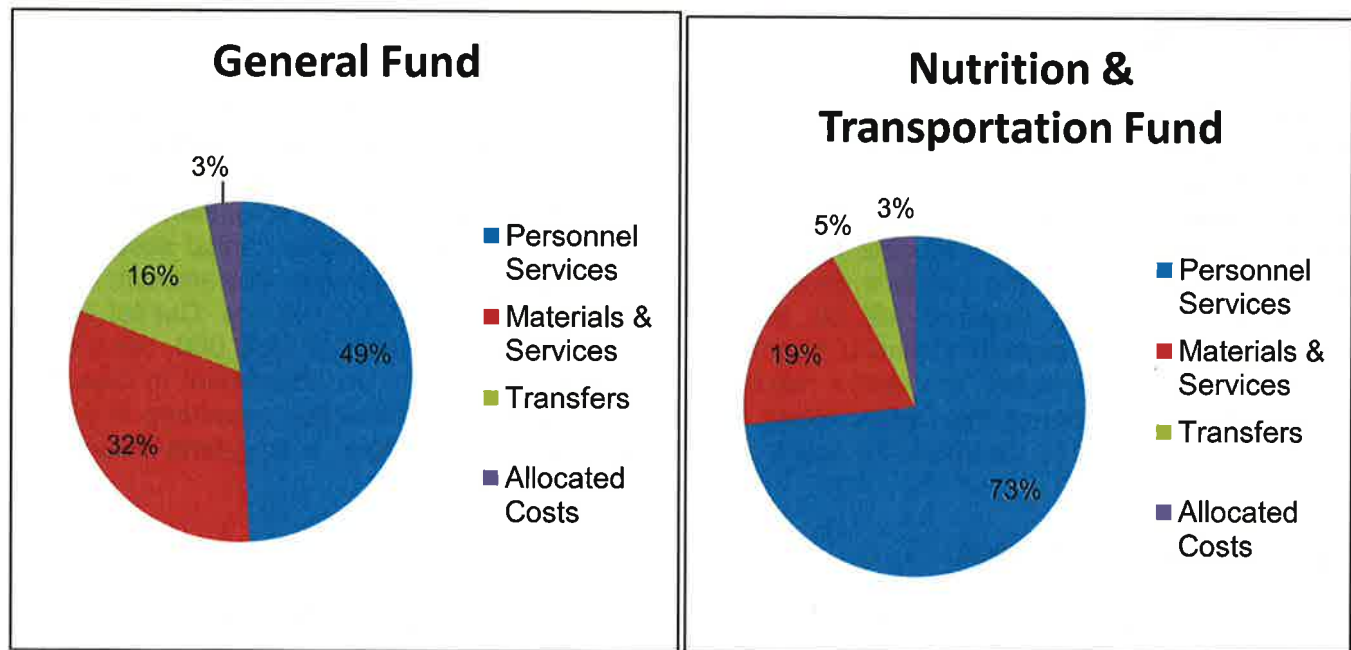


*Charts exclude beginning fund balance

- The assessed value of property within the District is projected to increase 7.3% for FY13-14 resulting in projected tax revenue at just over \$5.7 million, 69% of the General Fund revenue. This large increase is primarily due to the closure of the Town Center Urban Renewal District, projected to bring in an additional \$280,000 per year.
- Fees, concessions, grants, and donations provide approximately 25% of the General Fund operating revenue in FY13-14.
- Nearly half of the Nutrition and Transportation Fund revenue is from federal and state grants; the remainder is largely comprised of fees, charges, grants, fundraising and donations.

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 37.5 full-time equivalent (FTE) positions. Personnel costs for FY13-14 represent approximately 49% of the General Fund operating budget. Personnel costs for the Nutrition and Transportation Fund represent 73% of operating expenditures for FY13-14. The personnel costs are reflective of a new county-negotiated labor contract and include a 2% cost of living adjustment and 3.5% merit increases.

Materials and Services

Expenses other than personnel, capital items, transfers, and allocated costs make up 32% of the General Fund operating budget. The Nutrition and Transportation Fund spends 19% in this category.

Allocated Costs

Allocated charges 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 3% of the NCPRD operating budget, down 25% from prior year. This decrease reflects a transfer of two allocated positions from County Finance to NCPRD as regular staff. Excluding the impact of this transfer, allocated charges declined 3% over the prior year. Allocated costs consume about 3% of the Nutrition and Transportation Fund operating budget.

Transfers

Transfers to other NCPRD funds from the General Fund make up 16% of the General Fund operating expenditures. These transfers cover debt service, Master Plan expenses, personnel costs related to capital project management, and a transfer to the Capital Asset Replacement fund. The Nutrition and

Transportation Fund makes a small transfer back to the General Fund to cover their share of utility costs and also contributes to the Capital Asset Replacement Fund for repair and replacement of Milwaukie Center capital assets.

Capital Asset Replacement Fund

To ensure funds are systematically set aside for the future repair and replacement of District capital assets, BCS finance staff worked with District staff to inventory and analyze District capital assets and is currently developing a methodology to determine the appropriate amount of funds to set aside each year to adequately maintain 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 FY13-14 the Capital Asset Replacement fund will receive a transfer from the General Fund in the amount of \$600,000. As a short term solution to this shortfall, 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.

Capital Improvement Program

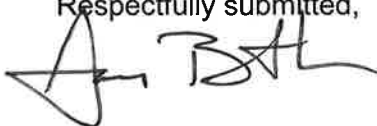
The primary revenue sources for Capital Improvements are Park System Development Charges (SDC's), grants and General Fund support. SDC revenue was significantly impacted by the recession. However, current revenue projections (excluding beginning fund balance) are \$1.9 million, approximately \$650,000 higher than the current year budget. We have budgeted a flat \$1.9 million in SDC revenue (excluding beginning fund balance) in FY13-14 as a conservative approach to reflect the slow economic recovery and volatile nature of development.

The District Capital Improvement budget for FY13-14 is \$4,557,106, excluding contingency. The largest project is the construction of Sunnyside Village Park #5 at \$512,106. Other projects include \$239,000 for phase two of North Clackamas Park, to include an expansion of the playground, new restrooms, a trail and dog run on the North Side of the park, the construction of the new Trillium Creek Park in partnership with the City of Damascus for \$386,000, \$80,000 for the master planning of four Neighborhood Parks in Milwaukie, and \$180,000 for the construction of a playground at Hood View Park. A capital projects list is included in this proposed budget document.

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.

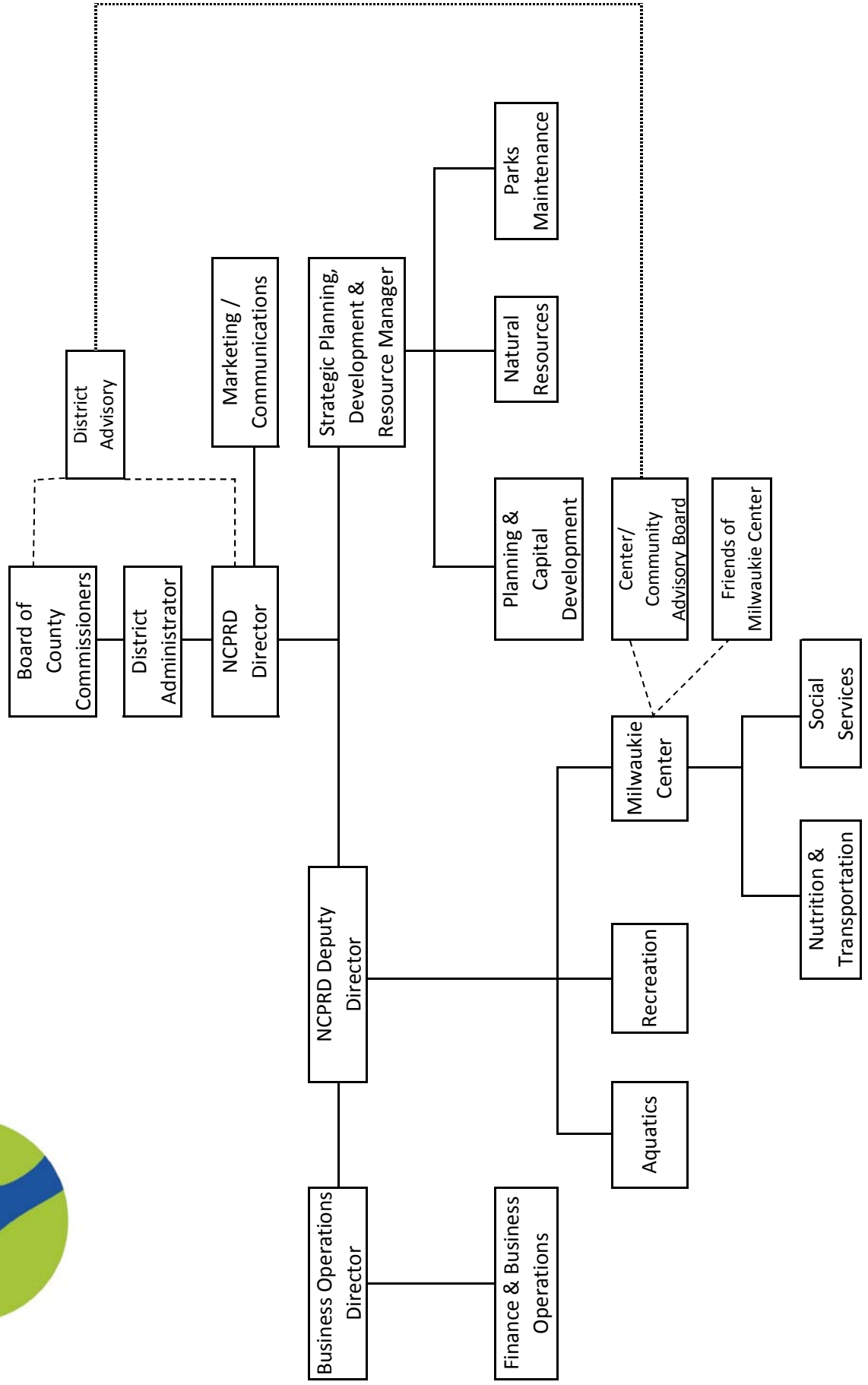
Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Gary Barth', written over a horizontal line.

Gary Barth
NCPRD District Director



North Clackamas Parks and Recreation District 2013-2014 Organization Chart



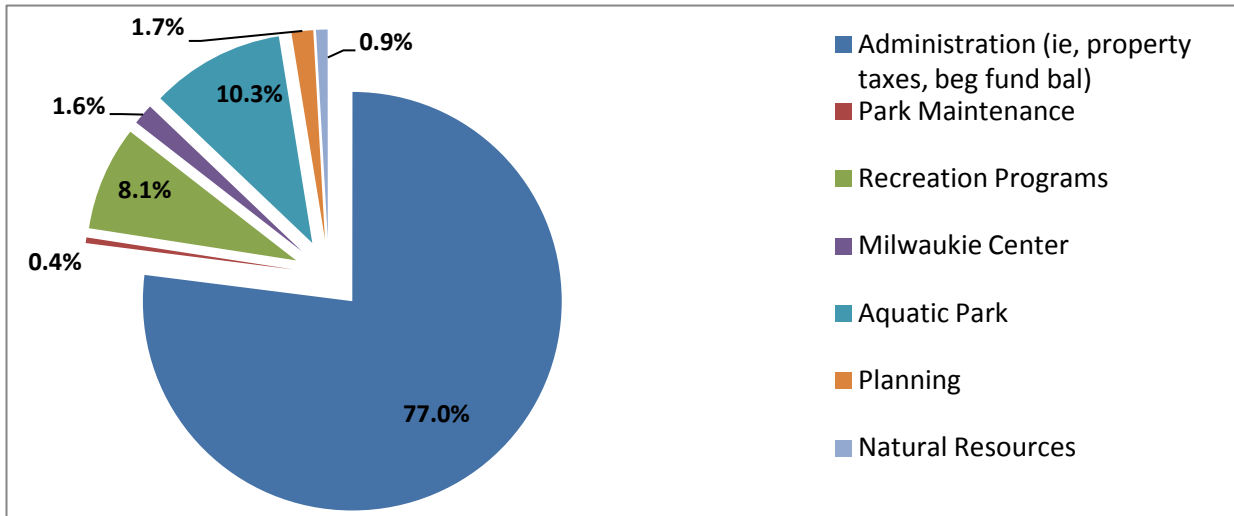
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North Clackamas Parks & Recreation District
Fund Accounting Structure

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 & Credit Obligations

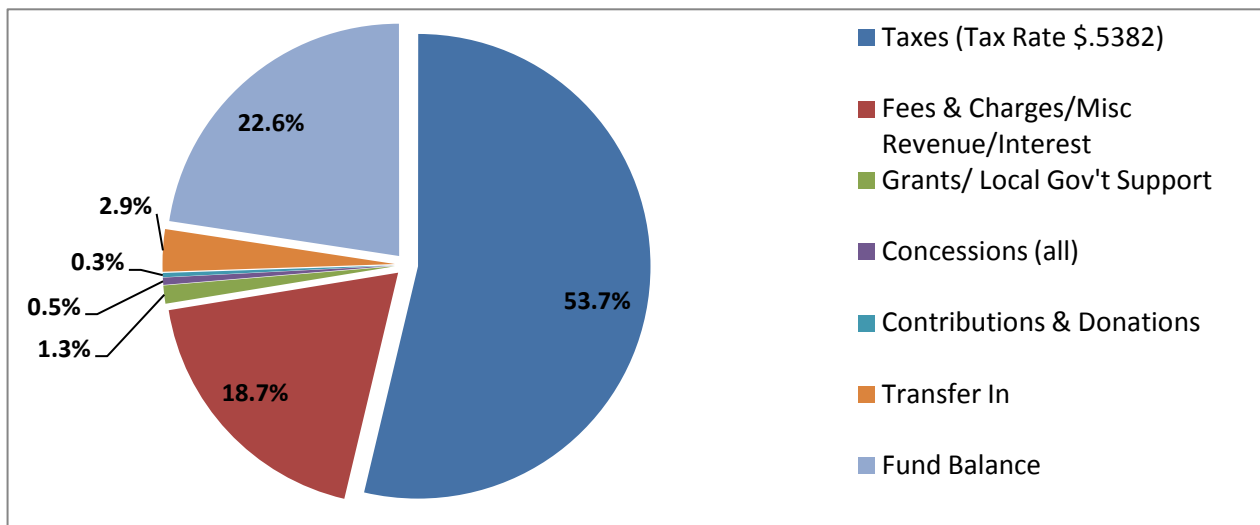
North Clackamas Parks & Recreation District 2013-2014 Budget - General Fund 113

Revenue by Program



Administration (ie, property taxes, beg fund bal)	\$	8,200,148	77.0%
Park Maintenance		46,309	0.4%
Recreation Programs		859,000	8.1%
Milwaukie Center		169,832	1.6%
Aquatic Park		1,100,000	10.3%
Planning		177,020	1.7%
Natural Resources		94,933	0.9%
Total	\$	10,647,242	100.0%

Revenue by Source

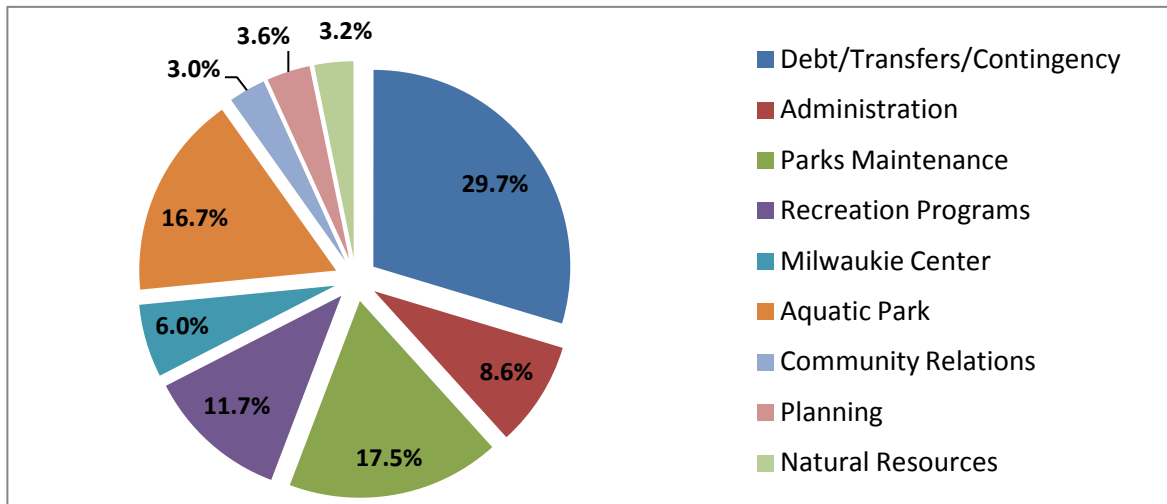


Taxes (Tax Rate \$.5382)	\$	5,720,803	53.7%
Fees & Charges/Misc Revenue/Interest		1,989,762	18.7%
Grants/ Local Gov't Support		133,800	1.3%
Concessions (all)		53,500	0.5%
Contributions & Donations		31,500	0.3%
Transfer In		312,814	2.9%
Fund Balance		2,405,063	22.6%
Total	\$	10,647,242	100.0%

North Clackamas Parks & Recreation District

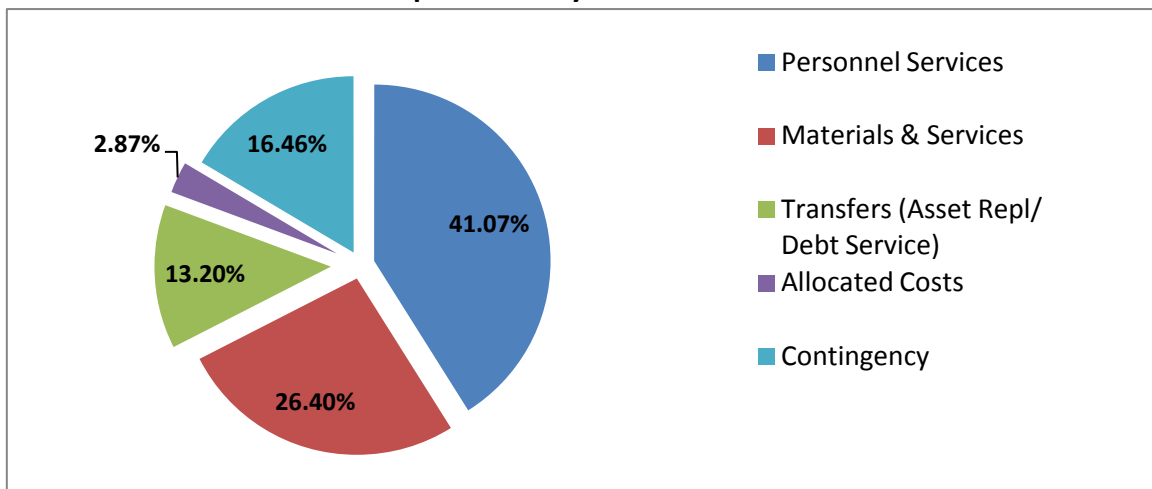
2013-2014 Budget - General Fund 113

Expenditure by Program



Debt/Transfers/Contingency	\$	3,157,869	29.7%
Administration		920,021	8.6%
Parks Maintenance		1,861,207	17.5%
Recreation Programs		1,242,520	11.7%
Milwaukie Center		639,715	6.0%
Aquatic Park		1,780,234	16.7%
Marketing & Communications		323,081	3.0%
Planning		380,064	3.6%
Natural Resources		342,531	3.2%
Total	\$	10,647,242	100.0%

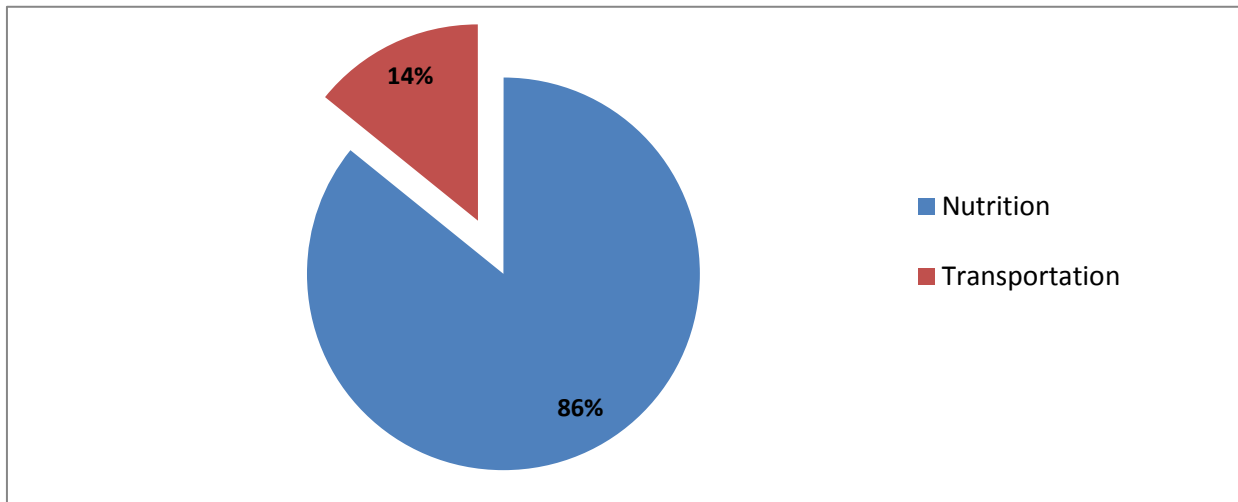
Expenditure by Source



Personnel Services	\$	4,372,543	41.07%
Materials & Services		2,810,950	26.40%
Transfers (Asset Repl/ Debt Service)		1,405,000	13.20%
Allocated Costs		305,880	2.87%
Contingency		1,752,869	16.46%
Total		\$10,647,242	100.00%

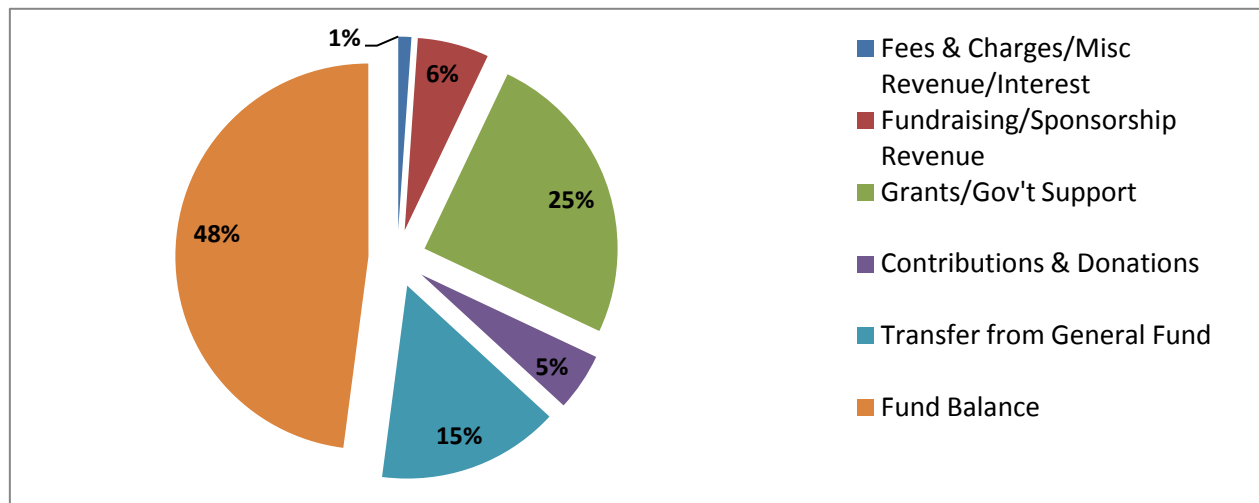
**North Clackamas Parks & Recreation District
2013-2014 Budget - Nutrition and Transportation Fund 270**

Revenue by Program



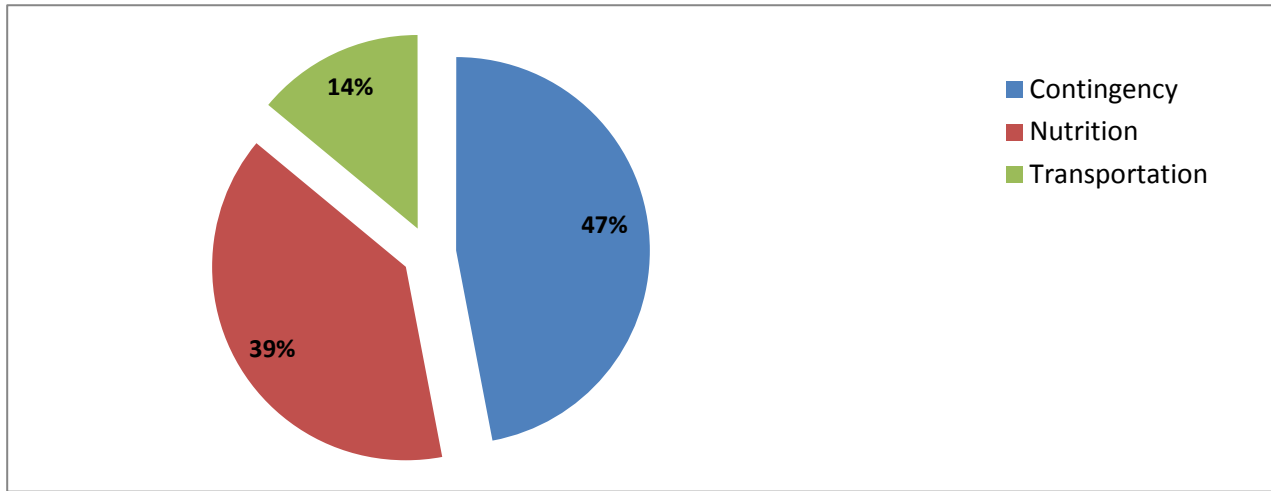
Nutrition	\$	1,126,540	86%
Transportation		186,190	14%
Total	\$	1,312,730	100%

Revenue by Source



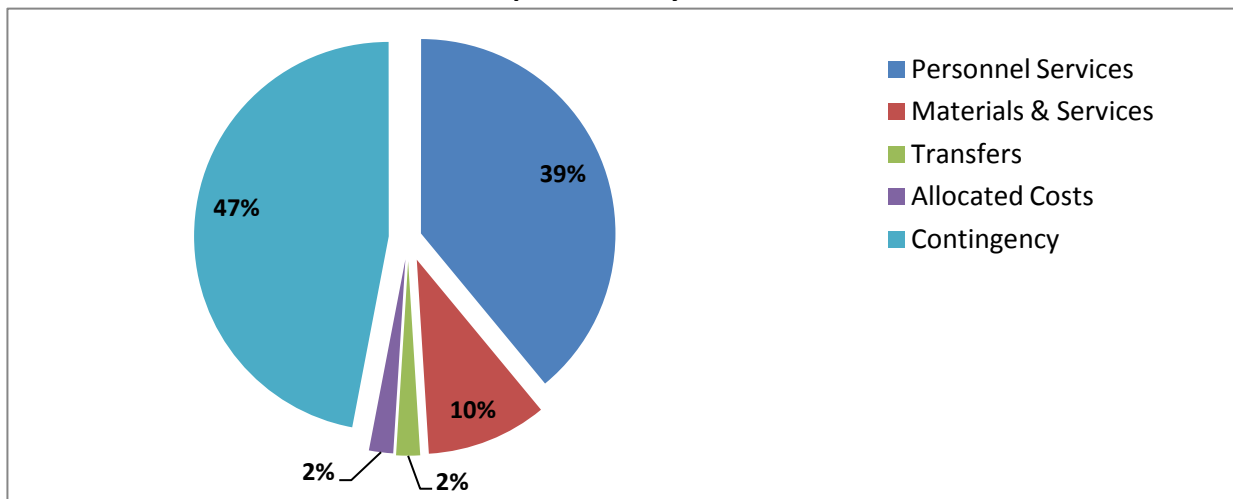
Fees & Charges/Misc Revenue/Interest	\$	14,300	1%
Fundraising/Sponsorship Revenue		78,500	6%
Grants/Gov't Support		327,426	25%
Contributions & Donations		63,500	5%
Transfer from General Fund		200,000	15%
Fund Balance		629,004	48%
Total	\$	1,312,730	100%

North Clackamas Parks & Recreation District
2013-2014 Budget - Nutrition and Transportation Fund 270
Expenditure by Program



Contingency	\$	609,403	47%
Nutrition		517,137	39%
Transportation		186,190	14%
Total	\$	1,312,730	100%

Expenditure by Source



Personnel Services	\$	515,176	39%
Materials & Services		131,566	10%
Transfers		32,332	2%
Allocated Costs		24,253	2%
Contingency		609,403	47%
Total	\$	1,312,730	100%

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North Clackamas Parks & Recreation District
Interfund Transfers
Fiscal Year 2013-14

Transfers In - 390XXX			Transfers Out - 470XXX			
Fund #	Fund Name	Amount	Fund #	Fund Name	Amount	Description
113	General	\$ 24,832	270	Nutrition/Trans.	\$ 24,832	Milwaukie Center utility charges
113	General	\$ 277,982	280	SDC Fund	\$ 277,982	Capital personnel & master plan expenses
113	General	\$ 10,000	480	Capital Projects	\$ 10,000	Spring Park Grant Funds
270	Nutrition/Trans.	\$ 200,000	113	General	\$ 200,000	General Fund support
382	Debt - 2010	\$ 500,000	113	General	\$ 500,000	Aquatic Park Debt
383	Debt - 2008	\$ 562,000	280	SDC - District-wide	\$ 562,000	Hood View Debt - from SDC's
480	Capital Projects	\$ 105,000	113	General	\$ 105,000	General Funds for Non-SDC expenditures
481	Capital Replacement	\$ 600,000	113	General	\$ 600,000	Capital replacement of assets
481	Capital Replacement	\$ 7,500	270	Nutrition/Trans.	\$ 7,500	Capital replacement of assets
		<u>\$ 2,287,314</u>			<u>\$ 2,287,314</u>	

North Clackamas Parks & Recreation District
District Revenue Summary - By Program
Fiscal Year 2013-2014

Fund	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
General						
Administration	\$ 8,158,244	\$ 8,632,210	\$ 7,380,626	\$ 8,200,148	\$ 8,200,148	\$ 8,200,148
Park Maintenance	19,916	4,579	41,674	46,309	46,309	46,309
Recreation Services	567,446	573,243	637,500	859,000	859,000	859,000
Milwaukie Center	142,732	136,794	156,500	169,832	169,832	169,832
Aquatic Park	1,268,317	1,046,904	1,097,000	1,100,000	1,100,000	1,100,000
Marketing & Comm	53,065	20,380	-	-	-	-
Planning	185,840	359,420	236,196	177,020	177,020	177,020
Natural Resources	-	-	290,725	94,933	94,933	94,933
Total	\$ 10,395,560	\$ 10,773,530	\$ 9,840,221	\$ 10,647,242	\$ 10,647,242	\$ 10,647,242
Nutrition & Transportation						
Nutrition	\$ 1,178,386	\$ 1,209,571	\$ 1,165,707	\$ 1,187,504	\$ 1,187,504	\$ 1,187,504
Transportation	146,764	123,141	118,900	125,226	125,226	125,226
Total	\$ 1,325,150	\$ 1,332,712	\$ 1,284,607	\$ 1,312,730	\$ 1,312,730	\$ 1,312,730
System Development Charges						
Total	\$ 2,218,399	\$ 4,076,965	\$ 3,257,464	\$ 3,657,267	\$ 3,657,267	\$ 3,657,267
Debt Service - Series 2010						
Total	\$ 574,920	\$ 583,488	\$ 589,192	\$ 595,438	\$ 595,438	\$ 595,438
Debt Service - Series 2008						
Total	\$ 565,814	\$ 670,576	\$ 670,928	\$ 670,111	\$ 670,111	\$ 670,111
Capital Projects						
Total	\$ 1,290,340	\$ 1,442,869	\$ 4,495,234	\$ 5,393,831	\$ 5,393,831	\$ 5,393,831
Capital Asset Replacement						
Total	\$ 623,128	\$ 1,680,246	\$ 1,957,657	\$ 1,683,306	\$ 1,683,306	\$ 1,683,306
TOTAL REVENUE	\$ 16,993,311	\$ 20,560,386	\$ 22,095,303	\$ 23,959,925	\$ 23,959,925	\$ 23,959,925

North Clackamas Parks & Recreation District
District Expenditure Summary - By Program
Fiscal Year 2013-2014

Fund	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
General						
Administration	\$ 1,640,984	\$ 2,588,868	\$ 3,490,287	\$ 4,077,890	\$ 4,077,890	\$ 4,077,890
Park Maintenance	1,074,510	1,401,164	1,680,569	1,861,207	1,861,207	1,861,207
Recreation Services	835,886	864,942	987,534	1,242,520	1,242,520	1,242,520
Milwaukie Center	722,504	732,606	674,299	639,715	639,715	639,715
Aquatic Park	1,826,386	1,648,100	1,777,457	1,780,234	1,780,234	1,780,234
Marketing & Comm	467,471	217,686	338,602	323,081	323,081	323,081
Planning	516,300	652,102	409,671	380,064	380,064	380,064
Natural Resources	-	-	481,802	342,531	342,531	342,531
Total	\$ 7,084,041	\$ 8,105,468	\$ 9,840,221	\$ 10,647,242	\$ 10,647,242	\$ 10,647,242
Nutrition & Transportation						
Nutrition	\$ 330,722	\$ 354,026	\$ 1,112,308	\$ 1,126,540	\$ 1,126,540	\$ 1,126,540
Transportation	129,329	136,107	172,299	186,190	186,190	186,190
Total	\$ 460,051	\$ 490,133	\$ 1,284,607	\$ 1,312,730	\$ 1,312,730	\$ 1,312,730
System Development Charges						
Total	\$ 729,992	\$ 1,559,698	\$ 3,257,464	\$ 3,657,267	\$ 3,657,267	\$ 3,657,267
Debt Service - Series 2010						
Total	\$ 491,828	\$ 494,750	\$ 589,192	\$ 595,438	\$ 595,438	\$ 595,438
Debt Service - Series 2008						
Total	\$ 565,563	\$ 562,378	\$ 670,928	\$ 670,111	\$ 670,111	\$ 670,111
Capital Projects						
Total	\$ 896,359	\$ 405,901	\$ 4,495,234	\$ 5,393,831	\$ 5,393,831	\$ 5,393,831
Capital Asset Replacement						
Total	\$ 50,836	\$ 255,749	\$ 1,957,657	\$ 1,683,306	\$ 1,683,306	\$ 1,683,306
TOTAL EXPENDITURES	\$ 10,278,670	\$ 11,874,077	\$ 22,095,303	\$ 23,959,925	\$ 23,959,925	\$ 23,959,925

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NORTH CLACKAMAS PARKS AND RECREATION DISTRICT

Adopted Budget 2013-14

MISSION STATEMENT:

North Clackamas Parks and Recreation District's (NCPRD) mission is to provide District residents and visitors a system of safe, accessible parks and a diverse range of recreational and social services that enhance personal health, quality of life, and sense of community in a cost-effective manner.

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 laws, rules, regulations, and policies.
- Continue to explore and begin 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.
- Provide recreational 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.
- Implement Cost Recovery analysis to determine cost recovery rates for current and future services.
- Build a Capital Replacement Fund sufficient to meet short-term capital asset needs while saving for future needs.
- Document and update NCPRD policies and procedures using Policy Tech software to streamline operations.

Program Requirements	Budget 2012-2013	Adopted 2013-2014
Administration	\$ 3,490,287	\$ 4,077,890
Parks Maintenance	1,680,569	1,861,207
Recreation Services	987,534	1,242,520
Milwaukie Center	674,299	639,715
Aquatic Park	1,777,457	1,780,234
Marketing & Communications	338,602	323,081
Planning	409,671	380,064
Natural Resources	481,802	342,531
Nutrition	1,112,308	1,126,540
Transportation	172,299	186,190
System Development Charges (All Zones)	3,257,464	3,657,267
Debt Service 2010 Issue	589,192	595,438
Debt Service 2008 Issue	670,928	670,111
Capital Projects	4,495,234	5,393,831
Capital Asset Replacement	1,957,657	1,683,306
TOTAL NCPRD BUDGET	\$ 22,095,303	\$ 23,959,925

Total Full-Time Equivalent Positions

37.28

37.50

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General Fund - Administration

113-5400-07701

Program Statement:

The purpose of the Administration program is to coordinate and manage all aspects of District business and operations, including financial reporting, budget monitoring and preparation, risk management, contract management, and intergovernmental agreement management to ensure compliance with applicable rules and regulations.

2013/2014 Objectives:

- Update and analyze five-year forecast and quarterly financial reports to ensure long term financial stability of the District and to provide advance indicators of the District's fiscal position.
- Review minimum *fund balance* guidelines to ensure cash flow is adequate to meet operating needs.
- Refine intergovernmental agreement with North Clackamas School District to share facilities, programming and services.
- Complete Nutrition & Transportation Fund five-year forecast and strategy for sustainable funding.
- Contribute \$600,000 to the Capital Asset Replacement Fund to further the overall goal of ensuring the ongoing repair and replacement of District assets.

Budget Summary	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Personnel Services*	\$ 190,514	\$ 496,597	\$ 522,988	\$ 354,760	\$ 354,760	\$ 354,760
Materials and Services	504,472	412,390	452,569	483,749	483,749	483,749
Allocated Costs	94,171	80,733	100,176	81,512	81,512	81,512
Interfund Transfer	851,828	1,599,148	857,400	1,405,000	1,405,000	1,405,000
Contingency			1,557,154	1,752,869	1,752,869	1,752,869
Total Budget	<u>\$ 1,640,984</u>	<u>\$ 2,588,868</u>	<u>\$ 3,490,287</u>	<u>\$ 4,077,890</u>	<u>\$ 4,077,890</u>	<u>\$ 4,077,890</u>

Full-Time Equivalent

Positions	1.00	5.00	5.00	2.00	2.00	2.00
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Major Revenue Source(s)

The major revenue source for the Administration is property taxes.

*As Contracted Services

General Fund - Administration

Resources

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 113 5400 07701							
302001	Beginning Fund Balance	\$ 2,805,546	\$ 3,311,520	\$ 1,965,356	\$ 2,405,063	\$ 2,405,063	\$ 2,405,063
311100	Current Taxes	4,987,255	5,129,004	5,193,902	5,574,903	5,574,903	5,574,903
311310	Delinquent Taxes	175,198	140,688	122,000	125,000	125,000	125,000
311350	Int & Penalties-Prop Tax	28,738	28,441	20,000	20,000	20,000	20,000
331250	Housing In Lieu of Tax	-	-	900	900	900	900
341809	Facilities Rental	-	6,100	10,399	10,971	10,971	10,971
341869	Parks Development Charges	138,500	-	-	-	-	-
360001	Miscellaneous Revenue	8,960	1,440	1,000	1,000	1,000	1,000
360105	Coffee Fund Revenue	365	-	-	-	-	-
361000	Interest	13,682	15,018	12,000	12,500	12,500	12,500
390280	Transfer from Fund 280	-	-	55,069	49,811	49,811	49,811
Total Resources		\$ 8,158,244	\$ 8,632,210	\$ 7,380,626	\$ 8,200,148	\$ 8,200,148	\$ 8,200,148

General Fund - Administration
Requirements

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 113 5400 07701							
421100	Office Supplies	\$ 1,254	\$ 2,976	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
421110	Postage	921	1,335	1,500	1,000	1,000	1,000
422400	Food	158	1,064	500	1,500	1,500	1,500
422405	Coffee Svcs & Supplies	149	-	-	-	-	-
424130	Maintenance Supplies	-	36	-	-	-	-
431000	Professional Services	-	-	8,000	5,000	5,000	5,000
431100	Audit	23,800	15,418	22,000	22,000	22,000	22,000
431420	Legal	9,247	29,164	17,000	20,000	20,000	20,000
431480	Hearing/Meeting Expense	933	1,146	3,000	2,000	2,000	2,000
431610	Trustee Fees	1,374	-	-	-	-	-
431900	Contracted Services	190,514	496,597	522,988	354,760	354,760	354,760
431918	Internal Cty Contracted Svcs	150,000	258,000	269,438	328,145	328,145	328,145
432100	Telephone	12,561	13,158	13,000	13,000	13,000	13,000
432400	Advertising	813	320	2,000	1,000	1,000	1,000
432700	Data Processing	1,158	6,202	4,880	4,930	4,930	4,930
433100	Travel & Mileage	1,120	4,457	7,650	6,750	6,750	6,750
434100	Printing & Duplicating	1,019	1,430	1,785	1,500	1,500	1,500
435130	Liability Insurance	1,345	1,163	1,085	1,957	1,957	1,957
437100	Facility Mgmt./Maint	-	3,699	10,000	2,000	2,000	2,000
437210	Office Equipment Maint.	10,000	672	1,000	1,000	1,000	1,000
438110	Office Rent	61,677	58,020	68,293	50,529	50,529	50,529
439200	Training & Staff Dev	874	2,392	4,680	4,680	4,680	4,680
439400	Dues/Subscriptions	2,201	1,738	1,758	1,758	1,758	1,758
440001	Pmts to Other Gvm'ts	223,867	10,000	10,000	10,000	10,000	10,000
470270	Transfer to Fund 270	60,000	-	-	200,000	200,000	200,000
470382	Transfer to Fund 382	491,828	500,000	500,000	500,000	500,000	500,000
470480	Transfer to Fund 480	-	40,000	-	105,000	105,000	105,000
470481	Transfer to Fund 481	300,000	1,059,148	357,400	600,000	600,000	600,000
478101	Finance	19,154	15,854	22,080	9,825	9,825	9,825
478102	Information Services	16,796	9,308	11,320	18,838	18,838	18,838
478103	Building Maintenance	49,838	49,200	45,763	34,235	34,235	34,235
478104	Public & Government Rel	1,802	1,978	2,529	2,183	2,183	2,183
478105	Records Management	159	197	173	555	555	555
478106	Purchasing Services	1,633	1,223	1,445	1,674	1,674	1,674
478107	Courier Services	1,147	995	959	954	954	954
478108	Comm & Legislative Aff	689	-	-	-	-	-
478111	Employee Services	1,005	13	5,453	4,919	4,919	4,919
478112	County Administration	1,722	1,778	1,307	1,416	1,416	1,416
478117	Mailroom Overhead	226	187	203	110	110	110
478201	Electric Utility	-	-	6,478	4,630	4,630	4,630
478202	Natural Gas	-	-	1,320	1,007	1,007	1,007
478203	Water Utility	-	-	686	857	857	857
478204	Trash Removal	-	-	460	309	309	309
499001	Contingency	-	-	1,557,154	1,752,869	1,752,869	1,752,869
Total Requirements		\$ 1,640,984	\$ 2,588,868	\$ 3,490,287	\$ 4,077,890	\$ 4,077,890	\$ 4,077,890
Total Resources		\$ 8,158,244	\$ 8,632,210	\$ 7,380,626	\$ 8,200,148	\$ 8,200,148	\$ 8,200,148

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	<u>\$ 11,430</u>

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	<u>\$ 1,758</u>

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

BCS Admin Dept allocation	<u>\$ 328,145</u>
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Transfer to Fixed Asset/Capital Replacement Fund (470481)

Funds the repair and replacement of Districtwide capital assets	<u>\$ 600,000</u>
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General Fund - Parks Maintenance
113-5400-07702

Program Statement:

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

2013/2014 Objectives:

- Implement capital improvement asset replacement plan.
- Develop and implement Trolley Trail vandalism program while building lasting, positive relationships with neighboring property owners.
- Refurbish playground at Ardenwald Park.
- Maintain all District properties and facilities using NCPRD's high maintenance standards.
- Construct and maintain an equipment maintenance storage building at Hood View Park.
- Provide ongoing training to ensure staff are knowledgeable on maintenance best practices (backflow testing, licensed pesticide applicators, artificial turf field maintenance, aeration, and fertilization).

Budget Summary	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Personnel Services*	\$ 617,527	\$ 728,196	\$ 831,426	\$ 991,945	\$ 991,945	\$ 991,945
Materials and Services	395,931	620,878	794,746	831,834	831,834	831,834
Allocated Costs	61,053	52,090	54,397	37,428	37,428	37,428
Total Budget	\$ 1,074,510	\$ 1,401,164	\$ 1,680,569	\$ 1,861,207	\$ 1,861,207	\$ 1,861,207
Full-Time Equivalent Positions	6.00	6.00	7.00	7.72	7.72	7.72

Major Revenue Source(s)

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

*As Contracted Services

General Fund - Park Maintenance
Resources

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 113 5400 07702							
333078	Marine Board Boat Ramp	\$ 4,000	\$ 4,000	\$ 4,000	\$ 3,600	\$ 3,600	\$ 3,600
340500	Maintenance Services	14,175	-	-	1,691	1,691	1,691
360001	Miscellaneous Sources	1,741	579	-	-	-	-
390280	Transfer from Fund 280	-	-	37,674	41,018	41,018	41,018
Total Resources		\$ 19,916	\$ 4,579	\$ 41,674	\$ 46,309	\$ 46,309	\$ 46,309

General Fund - Park Maintenance
Requirements

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 113 5400 07702							
421100	General Office Supplies	\$ 445	\$ 648	\$ 500	\$ 500	\$ 500	\$ 500
422720	Uniform/Clothing Expense	3,325	3,007	3,650	3,650	3,650	3,650
424130	Maintenance Supplies	48,447	48,108	46,600	83,899	83,899	83,899
424423	Contract Maint. & Repairs	106,559	72,325	79,699	47,400	47,400	47,400
424711	Signage	6,362	5,764	8,000	8,000	8,000	8,000
424920	Chemicals/Fertilizer	10,656	9,640	16,300	16,300	16,300	16,300
425100	Sm Tools & Minor Equip	10,078	8,088	16,000	17,000	17,000	17,000
431450	Licenses/Permits	355	538	1,100	1,100	1,100	1,100
431900	Contracted Services	617,527	728,196	831,426	991,945	991,945	991,945
431910	Other Contracts	-	71	-	-	-	-
432100	Telephone	6,222	6,383	8,000	9,580	9,580	9,580
433100	Travel & Mileage	379	4	350	350	350	350
434100	Printing & Duplicating	11	179	100	100	100	100
435130	Liability Insurance	3,021	2,608	2,435	6,665	6,665	6,665
436100	Electricity	60,068	63,476	61,229	70,865	70,865	70,865
436200	Sewer	371	91	-	-	-	-
436210	Water	58,718	68,318	98,573	111,587	111,587	111,587
436310	Natural Gas Fuel	25,764	31,994	30,760	39,800	39,800	39,800
436500	Trash Removal	15,355	23,853	22,950	23,409	23,409	23,409
437100	Facilities Maintenance	2,631	10,480	15,900	15,900	15,900	15,900
437200	Vehicle & Equip Repair	26,028	22,583	23,000	23,000	23,000	23,000
437210	Office Eq Repair & Maint	1,736	423	1,500	1,500	1,500	1,500
437910	Park Maint Projects	199	-	3,000	3,000	3,000	3,000
437945	Vandalism Expense	3,589	1,886	8,000	10,000	10,000	10,000
438190	Rent	-	-	100,000	83,302	83,302	83,302
438320	Equipment Rental	1,551	2,457	3,800	6,300	6,300	6,300
439200	Training/Staff Development	1,158	2,869	2,180	1,800	1,800	1,800
439400	Dues and Subscriptions	340	227	300	300	300	300
440001	Pmts to Other Gvmt's (HV)	-	232,245	239,000	244,627	244,627	244,627
454013	Safety Equipment	2,110	2,094	1,400	1,400	1,400	1,400
454095	Drug & Alcohol Testing	452	520	420	500	500	500
478101	Finance	40,229	31,508	31,915	15,350	15,350	15,350
478102	Information Services	9,598	6,979	8,490	7,066	7,066	7,066
478104	Public & Government Rel	1,801	1,979	2,529	2,183	2,183	2,183
478105	Records Management	331	392	250	865	865	865
478106	Purchasing Services	3,426	2,430	2,088	2,617	2,617	2,617
478108	Comm & Legislative Aff	689	-	-	-	-	-
478111	Employee Services	3,033	6,836	7,615	7,820	7,820	7,820
478112	County Administration	1,724	1,778	1,307	1,417	1,417	1,417
478117	Mailroom Overhead	222	188	203	110	110	110
Total Requirements		\$ 1,074,510	\$ 1,401,164	\$ 1,680,569	\$ 1,861,207	\$ 1,861,207	\$ 1,861,207
Total Resources		\$ 19,916	\$ 4,579	\$ 41,674	\$ 46,309	\$ 46,309	\$ 46,309

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 - One attending	\$	400
Pesticide core credit classes - Maintenance staff		1,050
National Playground Safety Institute Training - Two attending (certification every three years)		-
Backflow testing certification - One staff member		350
Mileage		350
Total Budget Request for Activity	\$	2,150

Dues and Subscriptions (439400)

Playground Safety Magazine and other misc.	\$	300
Total Budget Request for Activity	\$	300

Pmts To Other Gov'ts (440001)

Payment to Happy Valley per intergovernmental agreement for parks maintenance	\$	244,627
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General Fund - Recreation Services

113-5400-07703

Program Statement:

The purpose of the Recreation Services program is to provide a wide array of recreational and educational opportunities directly and/or in partnership with other providers to enhance personal health and the quality of life for all residents of the District.

2013/2014 Objectives:

- Implement cost recovery pyramid to reduce net subsidy to recreation and sports programs.
- Research recreational trends and implement new programs that will encourage healthy habits and community building while increasing revenue.
- Evaluate and determine best practice for sports field scheduling.
- Research and implement new sports offerings at NCPRD fields and partner facilities.
- Develop additional recreation, education, and leadership opportunities for youth with support from community partners.

Budget Summary	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Personnel Services*	\$ 496,721	\$ 559,356	\$ 653,144	\$ 818,285	\$ 818,285	\$ 818,285
Materials and Services	285,057	245,903	279,678	386,502	386,502	386,502
Allocated Costs	54,108	59,683	54,712	37,733	37,733	37,733
Total Budget	\$ 835,886	\$ 864,942	\$ 987,534	\$ 1,242,520	\$ 1,242,520	\$ 1,242,520
Full-Time Equivalent Positions	5.09	5.22	4.87	5.70	5.70	5.70

Major Revenue Source(s)

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

*As Contracted Services

General Fund - Recreation Services

Resources

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 113 5400 07703							
347419	General Recreation	\$ 159,390	\$ 186,384	\$ 200,000	\$ 185,000	\$ 185,000	\$ 185,000
347420	Sports/Open Gym	100,549	161,996	220,000	316,000	316,000	316,000
347421	Rental/Reservation Fees	185,665	138,297	120,000	205,000	205,000	205,000
347422	Special Events/Activities	17,597	20,553	18,000	18,000	18,000	18,000
347424	Class Registration	-	-	-	59,000	59,000	59,000
347425	Travel Program (39er's)	18,839	22,254	17,000	20,000	20,000	20,000
347427	Concession Revenue	34,181	15,894	4,500	8,500	8,500	8,500
347431	Hood View Concessions	49,357	25,358	30,000	30,000	30,000	30,000
360001	Miscellaneous Revenue	(207)	-	-	-	-	-
362000	Sponsorship Revenue	1,400	1,825	28,000	17,500	17,500	17,500
367011	Contributions: Parks Foundat.	675	683	-	-	-	-
Total Resources		\$ 567,446	\$ 573,243	\$ 637,500	\$ 859,000	\$ 859,000	\$ 859,000

General Fund - Recreation Services
Requirements

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 113 5400 07703							
421100	Office Supplies	\$ 2,177	\$ 5,812	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800
421110	Postage	1,019	321	800	800	800	800
424600	Vehicle Materials/Supplies	3,654	5,526	8,500	8,500	8,500	8,500
424930	Technical Supplies	8,510	11,724	6,900	6,900	6,900	6,900
431900	Contracted Services	496,721	559,356	653,144	818,285	818,285	818,285
431902	Other Contracted Services	39,029	-	-	59,000	59,000	59,000
431910	Travel Program (39er's)	9,123	13,826	11,000	20,000	20,000	20,000
431920	Program Contracts	132,300	117,763	151,000	172,500	172,500	172,500
432100	Telephone	12,076	13,383	12,500	14,000	14,000	14,000
432400	Advertising	1,166	267	-	-	-	-
432700	Data Processing	-	1,081	-	3,600	3,600	3,600
433100	Travel & Mileage	2,034	1,234	2,671	1,100	1,100	1,100
433102	Mileage Volunteer	-	-	200	200	200	200
434100	Printing & Duplicating	3,907	2,274	5,500	7,500	7,500	7,500
435130	Liability Insurance	4,536	4,214	4,223	3,947	3,947	3,947
437100	Facility Maintenance	1,457	1,128	1,500	1,500	1,500	1,500
438320	Vehicle Rental	-	4,178	6,360	7,180	7,180	7,180
439200	Training/Staff Development	2,073	1,776	1,799	2,900	2,900	2,900
439400	Dues and Subscriptions	323	113	425	425	425	425
439953	Merchant Discount Fees	2,792	4,669	8,000	8,500	8,500	8,500
450105	Special Events	7,724	9,729	10,000	9,500	9,500	9,500
453050	Scholarships	1,754	1,529	1,000	1,500	1,500	1,500
454000	Program Materials/Supplies	1,601	4,915	5,000	5,000	5,000	5,000
454005	Program Supplies-Sports	28,207	35,177	37,500	47,150	47,150	47,150
454006	Program Supplies-General Rec	209	1,910	-	-	-	-
454015	Concession Costs	19,386	3,353	-	-	-	-
478101	Finance	29,096	28,370	20,233	9,019	9,019	9,019
478102	Information Services	11,998	18,611	22,639	16,483	16,483	16,483
478104	Public & Government Rel	1,800	1,979	2,529	2,184	2,184	2,184
478105	Records Management	240	353	159	508	508	508
478106	Purchasing Services	2,478	2,188	1,324	1,538	1,538	1,538
478107	Courier Service	343	338	304	331	331	331
478108	Comm & Legislative Aff	689	-	-	-	-	-
478111	Employee Services	5,518	5,878	6,014	6,143	6,143	6,143
478112	County Administration	1,724	1,778	1,307	1,417	1,417	1,417
478117	Mailroom Overhead	222	188	203	110	110	110
Total Requirements		\$ 835,886	\$ 864,942	\$ 987,534	\$ 1,242,520	\$ 1,242,520	\$ 1,242,520
Total Resources		\$ 567,446	\$ 573,243	\$ 637,500	\$ 859,000	\$ 859,000	\$ 859,000

North Clackamas Parks and Recreation District

Org: 5400

Program: Recreation

Expenditure Detail of Specific Line Items

Travel Detail (433100 & 439200)

Staff in-service training	\$	1,650
Oregon Recreation and Parks Association Conference - Five attending		1,250
Mileage		<u>1,100</u>
Total Budget Request for Activity	\$	4,000

Dues and Subscriptions (439400)

Oregon Recreation and Parks Association	\$	320
National Recreation and Parks Association		<u>105</u>
Total Budget Request for Activity	\$	425

Program Contracts (431920)

Community educations classes, +62	\$	42,000
Art, photo, cooking, computer, dance, gymnastics, yoga		30,000
Theater workshop		3,000
First and second grade basketball program		2,000
Third through sixth grade volleyball program		1,500
Elementary Flag Football		2,000
Umpire coordination		87,700
Adult league coordination		1,300
Assessment fees for tournaments		<u>3,000</u>
Total Budget Request for Activity	\$	172,500

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; and to provide a place for the community to benefit from services, programs, and events through volunteer opportunities and rental availability.

2013/2014 Objectives:

- Implement cost recovery pyramid and/or evaluate programs to reduce net subsidy to social service programs.
- Review programs and services versus benefits and financial constraints.
- Implement marketing plan to increase rentals and community use.

Budget Summary	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Personnel Services*	\$ 554,774	\$ 576,754	\$ 490,435	\$ 473,732	\$ 473,732	\$ 473,732
Materials and Services	101,823	103,762	132,111	123,275	123,275	123,275
Allocated Costs	65,907	52,090	51,753	42,708	42,708	42,708
Total Budget	\$ 722,504	\$ 732,606	\$ 674,299	\$ 639,715	\$ 639,715	\$ 639,715
 Full-Time Equivalent Positions	 6.25	 6.25	 5.00	 4.75	 4.75	 4.75

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

General Fund - Milwaukie Center
Resources

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 113 5400 07704							
347423	Respite Revenue	\$ 10,564	\$ 11,612	\$ 12,500	\$ 14,000	\$ 14,000	\$ 14,000
347426	Rental/Reservation Fees	43,798	44,805	60,000	55,000	55,000	55,000
347427	Contract with Social Svcs	66,484	58,935	59,000	59,000	59,000	59,000
360001	Misc. Revenue	3,886	3,442	3,000	3,000	3,000	3,000
367009	Friends of Milwaukie Center	12,000	12,000	12,000	14,000	14,000	14,000
390270	Transfer from Fund 270	6,000	6,000	10,000	24,832	24,832	24,832
Total Resources		\$ 142,732	\$ 136,794	\$ 156,500	\$ 169,832	\$ 169,832	\$ 169,832

General Fund - Milwaukie Center
Requirements

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 113 5400 07704							
421100	Office Supplies	\$ 3,409	\$ 3,200	\$ 3,800	\$ 4,000	\$ 4,000	\$ 4,000
421110	Postage	1,004	443	1,200	1,200	1,200	1,200
422100	Supplies	611	556	600	600	600	600
422200	Janitorial Supplies	3,817	4,073	3,800	3,500	3,500	3,500
422400	Food	99	13	300	300	300	300
422910	Misc. Meeting Expense	-	30	100	100	100	100
431000	Professional Services	6,446	6,345	8,500	8,500	8,500	8,500
431900	Contracted Services	554,774	576,754	490,435	473,732	473,732	473,732
432100	Telephone	9,149	8,314	9,500	10,000	10,000	10,000
432401	Advertise/Market/Promo	-	75	-	-	-	-
432700	Data Processing	-	2,220	-	-	-	-
433100	Mileage: Staff	1,673	1,177	3,000	3,000	3,000	3,000
433102	Mileage: Volunteer	121	-	100	50	50	50
434100	Printing	1,317	871	2,000	2,000	2,000	2,000
435130	Liability Insurance	11,761	10,154	9,481	9,845	9,845	9,845
436100	Electricity	15,671	16,596	18,000	18,500	18,500	18,500
436200	Sewer	7,178	3,644	11,000	8,500	8,500	8,500
436210	Water	2,233	2,167	5,500	4,500	4,500	4,500
436310	Natural Gas Fuel	8,032	7,531	12,600	10,000	10,000	10,000
436500	Trash Removal	3,293	3,468	4,500	4,200	4,200	4,200
437100	Facility Maintenance	15,389	20,124	21,000	20,000	20,000	20,000
437200	Equipment Repairs/Maint	-	150	-	-	-	-
437210	Office Equipment/Maint	356	-	500	500	500	500
437211	Office Equip. Maint./Furn.	2,939	3,016	3,000	2,500	2,500	2,500
437212	Office Equipment/Copier	3,659	4,363	4,000	4,000	4,000	4,000
439200	Training/Staff Development	1,142	1,937	3,280	2,000	2,000	2,000
439400	Dues/Subscriptions	810	1,225	1,200	1,030	1,030	1,030
439953	Merchant Discount Fees	466	493	450	450	450	450
450105	Special Events	-	-	500	500	500	500
454000	Program Materials	1,280	615	1,200	1,000	1,000	1,000
454005	Program Supplies-Sports	(32)	-	-	-	-	-
454016	Volunteer Recognition	-	961	3,000	2,500	2,500	2,500
478101	Finance	26,372	20,442	16,668	6,158	6,158	6,158
478102	Information Services	25,196	18,611	22,639	25,902	25,902	25,902
478104	Public & Government Rel	1,800	1,979	2,528	2,184	2,184	2,184
478105	Records Management	217	254	131	347	347	347
478106	Purchasing Services	2,246	1,577	1,091	1,050	1,050	1,050
478107	Courier Services	1,113	966	931	927	927	927
478108	Comm & Legislative Aff	689	-	-	-	-	-
478111	Employee Services	6,328	6,295	6,256	4,613	4,613	4,613
478112	County Administration	1,724	1,778	1,307	1,417	1,417	1,417
478117	Mailroom Overhead	222	188	202	110	110	110
Total Requirements		\$ 722,504	\$ 732,606	\$ 674,299	\$ 639,715	\$ 639,715	\$ 639,715
Total Resources		\$ 142,732	\$ 136,794	\$ 156,500	\$ 169,832	\$ 169,832	\$ 169,832

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

Oregon Gerontological Association - Two attending	\$	220
Northwest Information and Referral Association Certification Training - Two attending		100
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
Oregon Recreation and Parks Association's Section for Older Adult Resources Spring Workshop - Three attending		160
Limited Building Maintenance Electrician Training		1,200
Client home visits - Three attending		1,800
Local Workshops - Three attending		300
OSU Gerontology Conference - One attending		250
Various meetings		160
Total Budget Request for Activity	\$	5,000

Professional Services (431000)

Floor Care	\$	8,500
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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
American Diabetes Association		50
Miscellaneous professional books		100
Total Budget Request for Activity	\$	1,030

Building Repairs and Maintenance (437100)

Repairs, replacements and improvements	\$	7,000
Miscellaneous parts and tools		5,200
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	\$	20,000

General Fund - Aquatic Park
113-5400-07705

Program Statement:

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

2013/2014 Objectives:

- Implement cost recovery pyramid to reduce net subsidy to Aquatic Park programs.
- Utilize the newest trends in social media to increase marketing exposure.
- Explore options for revenue enhancements.
- Evaluate and improve customer service delivery.

Budget Summary	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Personnel Services*	\$ 838,346	\$ 888,366	\$ 1,052,925	\$ 1,139,857	\$ 1,139,857	\$ 1,139,857
Materials and Services	882,230	671,074	645,361	582,704	582,704	582,704
Allocated Costs	105,810	88,660	79,171	57,673	57,673	57,673
Total Budget	\$ 1,826,386	\$ 1,648,100	\$ 1,777,457	\$ 1,780,234	\$ 1,780,234	\$ 1,780,234
Full-Time Equivalent Positions	5.58	5.45	6.07	6.99	6.99	6.99

Major Revenue Source(s)

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

*As Contracted Services

General Fund - Aquatic Park

Resources

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 113 5400 07705							
341809	Facilities Rental	\$ -	\$ 6,000	\$ 6,000	\$ -	\$ -	\$ -
347410	General Admissions/Open Swim	512,091	500,522	530,000	510,000	510,000	510,000
347411	Concessions	209,318	2,569	10,000	15,000	15,000	15,000
347412	Passes, laps	99,820	107,885	105,000	108,000	108,000	108,000
347413	Lessons	178,830	184,657	195,000	238,000	238,000	238,000
347414	Retail	21,724	23,006	22,000	24,000	24,000	24,000
347415	Rentals (Tubes/lockers)	37,813	34,187	37,000	34,000	34,000	34,000
347416	Climbing Wall	24,390	25,258	15,000	21,000	21,000	21,000
347417	Parties	99,789	90,336	95,000	85,000	85,000	85,000
347418	Pass Sales	20,404	29,416	30,000	35,000	35,000	35,000
347426	Rental/Reservations	46,069	37,079	50,000	30,000	30,000	30,000
360001	Miscellaneous Revenue	16,569	2,000	-	-	-	-
362000	Sponsorship Revenue	1,500	3,990	2,000	-	-	-
Total Resources		\$ 1,268,317	\$ 1,046,904	\$ 1,097,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000

General Fund - Aquatic Park
Requirements

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 113 5400 07705							
421100	Office Supplies	\$ 2,254	\$ 2,675	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
421110	Postage	1,263	870	1,500	900	900	900
422400	Concessions Supplies	188,944	3,919	-	-	-	-
422404	Party Supplies	46,014	41,555	45,000	45,000	45,000	45,000
422720	Uniforms	-	9,743	2,500	2,500	2,500	2,500
424920	Chemicals	40,785	44,485	40,000	46,000	46,000	46,000
424930	Technical Supplies	15,081	9,891	9,000	9,000	9,000	9,000
431000	Professional Services	-	5,000	-	-	-	-
431450	License/Permits	2,272	1,544	2,500	2,500	2,500	2,500
431900	Contracted Services	838,346	888,366	1,052,925	1,139,857	1,139,857	1,139,857
432100	Telephone	7,908	8,410	8,500	8,500	8,500	8,500
432400	Advertising	57,888	45,263	-	-	-	-
432700	Data Processing	-	3,059	-	-	-	-
433100	Travel/Mileage	974	306	2,237	1,100	1,100	1,100
434100	Printing & Duplicating	622	614	3,000	3,000	3,000	3,000
435130	Liability Insurance	31,633	27,310	25,499	26,604	26,604	26,604
436100	Electricity	135,345	130,723	149,000	117,000	117,000	117,000
436200	Sewer	40,198	36,968	40,000	38,800	38,800	38,800
436210	Water	14,971	19,556	15,000	20,400	20,400	20,400
436310	Natural Gas	123,834	113,096	146,000	97,000	97,000	97,000
436500	Trash Removal	4,744	4,925	4,800	5,000	5,000	5,000
437100	Facilities Mgmt./Maint.	102,542	107,194	90,000	100,000	100,000	100,000
437210	Office Equipment Maint	2,961	2,941	3,500	3,500	3,500	3,500
438320	Equipment/Vehicle Rental	3,886	4,587	3,800	3,800	3,800	3,800
439200	Training/Staff Development	730	588	2,175	2,250	2,250	2,250
439400	Dues & Subscriptions	108	226	350	350	350	350
439953	Merchant Discount Fees	17,532	12,449	15,000	13,000	13,000	13,000
450002	Merchandise for Retail	17,832	15,147	15,000	15,000	15,000	15,000
453050	Scholarships	2,300	1,695	1,000	1,500	1,500	1,500
454000	Program Materials	8,365	7,998	8,000	8,000	8,000	8,000
454015	Health/Safety	11,244	8,337	8,000	8,000	8,000	8,000
478101	Finance	65,169	52,804	41,628	16,234	16,234	16,234
478102	Information Services	19,197	16,285	19,809	23,547	23,547	23,547
478104	Public & Government Rel	1,800	1,979	2,528	2,184	2,184	2,184
478105	Records Management	536	656	326	915	915	915
478106	Purchasing Services	5,550	4,073	2,724	2,768	2,768	2,768
478107	Courier Services	769	628	626	596	596	596
478108	Comm & Legislative Aff	689	-	-	-	-	-
478111	Employee Services	10,154	10,270	10,022	9,902	9,902	9,902
478112	County Administration	1,724	1,777	1,306	1,417	1,417	1,417
478117	Mailroom Overhead	222	188	202	110	110	110
Total Requirements		\$ 1,826,386	\$ 1,648,100	\$ 1,777,457	\$ 1,780,234	\$ 1,780,234	\$ 1,780,234
Total Resources		\$ 1,268,317	\$ 1,046,904	\$ 1,097,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000

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	\$	1,500
Oregon Recreation and Parks Association Conference - Three attending		750
Mileage		<u>1,100</u>
Total Budget Request for Activity	\$	3,350

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 Marketing and Communications program is to assure that citizens are informed about District services and programs and provided meaningful opportunities for volunteer involvement and participation in all District programs while working to publicize and promote the District's offerings -- from the aquatic park and ball fields to trails and recreation programs.

2013/2014 Objectives:

- Increase NCPRD brand awareness through web presence, social media, advertising, and email marketing.
- Promote NCPRD's parks, trails, open spaces, facilities, and programs as a unified District throughout all available communication mediums.
- Increase the District's portfolio of marketing collateral, signage, and photography.
- Boost earned media coverage and expand outreach.
- Expand reach of NCPRD's new website and social media platforms through strategic messaging and advertising.
- Promote new projects and key focus areas identified in the Strategic and Master Plan update.

Budget Summary	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Personnel Services*	\$ 294,944	\$ 89,881	\$ 143,037	\$ 148,568	\$ 148,568	\$ 148,568
Materials and Services	112,492	90,513	170,797	158,599	158,599	158,599
Allocated Costs	47,835	37,292	24,768	15,914	15,914	15,914
Interfund Transfer	12,200	-	-	-	-	-
Total Budget	\$ 467,471	\$ 217,686	\$ 338,602	\$ 323,081	\$ 323,081	\$ 323,081

Full-Time Equivalent Positions	5.00	1.00	0.90	1.05	1.05	1.05
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Major Revenue Source(s)

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

*As Contracted Services

General Fund - Marketing and Communication
Resources

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 113 5400 07706							
360001	Miscellaneous Revenue	\$ -	\$ 380	\$ -	\$ -	\$ -	\$ -
362000	Sponsorships	53,065	20,000	-	-	-	-
390280	Trsfr from SDC Fund 280	-	-	-	-	-	-
Total Resources		\$ 53,065	\$ 20,380	\$ -	\$ -	\$ -	\$ -

General Fund - Marketing and Communications
Requirements

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 113 5400 07706							
421100	Office Supplies	\$ 908	\$ 324	\$ 1,000	\$ 900	\$ 900	\$ 900
421110	Postage	14,875	1,644	15,000	5,000	5,000	5,000
421210	Computer Hardware/Software	1,305	-	-	-	-	-
422400	Food	299	412	1,000	900	900	900
422900	Misc Department Supplies	501	1,729	1,800	1,500	1,500	1,500
431000	Professional Services	35,676	31,179	25,000	20,000	20,000	20,000
431480	Hearing/Meeting Expense	93	422	3,500	2,000	2,000	2,000
431900	Contracted Services	294,944	89,881	143,037	148,568	148,568	148,568
432100	Telephone	-	120	300	300	300	300
432400	Advertising	1,180	1,181	-	50,000	50,000	50,000
432401	Marketing & Promotion	15,953	18,051	82,000	24,000	24,000	24,000
432402	Sponsorship Expense	10,418	35	5,000	5,000	5,000	5,000
432700	Data Processing	-	5,933	-	-	-	-
433100	Travel & Mileage	2,312	750	2,000	3,000	3,000	3,000
434100	Printing & Duplicating	22,677	25,501	25,000	40,000	40,000	40,000
435130	Professional Liability	2,106	1,818	1,697	499	499	499
439200	Training/Staff Development	747	35	1,000	1,000	1,000	1,000
439400	Dues/Subscriptions	768	1,152	1,500	1,500	1,500	1,500
454016	Volunteer Coordination	2,674	227	5,000	3,000	3,000	3,000
470270	Transfer to 270-Sponsorship	12,200	-	-	-	-	-
478101	Finance	22,263	17,548	6,966	3,093	3,093	3,093
478102	Information Services	14,398	9,306	11,320	7,064	7,064	7,064
478104	Public & Government Rel	1,800	1,979	2,528	2,184	2,184	2,184
478105	Records Management	183	218	55	174	174	174
478106	Purchasing Services	1,896	1,354	456	527	527	527
478108	Comm & Legislative Aff	689	-	-	-	-	-
478111	Employee Services	4,660	4,922	1,935	1,345	1,345	1,345
478112	County Administration	1,724	1,777	1,306	1,417	1,417	1,417
478117	Mailroom Overhead	222	188	202	110	110	110
Total Requirements		\$ 467,471	\$ 217,686	\$ 338,602	\$ 323,081	\$ 323,081	\$ 323,081
Total Resources		\$ 53,065	\$ 20,380	\$ -	\$ -	\$ -	\$ -

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
City-County Communications and Marketing Association Conference		1,500
Mileage		1,500
Total Budget Request for Activity	\$	4,000

Professional Services (431000)

Drum Creative - website maintenance	\$	15,000
Social media contract		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

Printing and Duplicating Services (434100)

Discovery Guide	\$	20,000
Marketing collateral		10,000
Signage		10,000
Total Budget Request for Activity	\$	40,000

Advertising (432400)

Print ads	\$	25,000
Radio ads		10,000
Television ads		15,000
Total Budget Request for Activity	\$	50,000

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

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General Fund - Planning
113-5400-07715

Program Statement:

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

2013/2014 Objectives:

- Complete the update of the District's Master Plan, new strategic plan, and cost recovery plan. Begin Implementation of Strategic Plan and Master Plan.
- Complete design and construction of Hood View Park playground.
- Acquire property in Happy Valley for the Mt. Scott/Scouter Mountain regional trail.
- Support development of visitor facilities at Scouter Mountain Nature Park with Metro and Happy Valley.
- Implement North Clackamas Park - North Side Master Plan - Phase 2.
- Complete construction of Sunnyside Village Park No. 5.
- Implement ADA projects from ADA Transition Plan.
- Plan for the Johnson Creek property.
- Construct Trillium Creek Park.
- Begin Master Plans for four neighborhood parks in Milwaukie - Balfour, Bowman & Brae, Robert Kronberg, and Wichita.

Budget Summary	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Personnel Services*	\$ 259,464	\$ 280,260	\$ 166,393	\$ 184,554	\$ 184,554	\$ 184,554
Materials and Services	211,578	335,023	197,144	180,934	180,934	180,934
Allocated Costs	45,258	36,819	46,134	14,576	14,576	14,576
Total Budget	\$ 516,300	\$ 652,102	\$ 409,671	\$ 380,064	\$ 380,064	\$ 380,064

Full-Time Equivalent Positions	4.00	2.00	1.00	1.18	1.18	1.18
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Major Revenue Source(s)

The major revenue sources for the Planning program are property taxes and system development charges for some aspects of parks planning and capital improvement project management.

*As Contracted Services

General Fund - Planning
Resources

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 113 5400 07715							
333001	Local & Other Grants	\$ 26,535	\$ 46,866	\$ -	\$ -	\$ -	\$ -
333003	Title III Grants	131,585	287,555	-	-	-	-
360001	Miscellaneous Revenue	3,320	-	-	-	-	-
362000	Advertising Revenue	(600)	-	-	-	-	-
390280	Transfer from Fund 280	25,000	25,000	236,196	177,020	177,020	177,020
Total Resources		\$ 185,840	\$ 359,420	\$ 236,196	\$ 177,020	\$ 177,020	\$ 177,020

General Fund - Planning
Requirements

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 113 5400 07715							
421100	General Office Supplies	\$ 573	\$ 1,160	\$ 300	\$ 300	\$ 300	\$ 300
421110	Postage	94	821	350	350	350	350
422400	Food	147	75	300	300	300	300
422720	Uniforms/Clothing Expense	-	853	-	-	-	-
422900	Misc Department Supplies	-	-	500	500	500	500
424711	Sign Materials	-	308	-	-	-	-
431000	Professional Services	156,510	263,741	189,300	174,000	174,000	174,000
431480	Hearing/Meeting Expense	86	101	500	485	485	485
431900	Contracted Services	259,464	280,260	166,393	184,554	184,554	184,554
432100	Telephone	701	1,203	-	-	-	-
432700	Data Processing	-	1,900	-	-	-	-
433100	Travel & Mileage	5,309	3,051	2,700	2,685	2,685	2,685
434100	Printing & Duplicating	829	2,605	1,000	1,000	1,000	1,000
435130	Professional Liability	1,754	1,515	1,414	499	499	499
439200	Training/Staff Development	2,856	1,560	500	515	515	515
439400	Dues/Subscriptions	788	710	280	300	300	300
454007	Natural Resources	41,931	55,421	-	-	-	-
478101	Finance	19,349	17,072	25,413	3,742	3,742	3,742
478102	Information Services	14,398	9,306	11,320	4,709	4,709	4,709
478104	Public & Government Rel	1,800	1,979	2,528	2,184	2,184	2,184
478105	Records Management	159	212	199	211	211	211
478106	Purchasing Services	1,648	1,317	1,663	638	638	638
478108	Comm & Legislative Aff	689	-	-	-	-	-
478111	Employee Services	5,269	4,968	3,503	1,565	1,565	1,565
478112	County Administration	1,724	1,777	1,306	1,417	1,417	1,417
478117	Mailroom Overhead	222	188	202	110	110	110
Total Requirements		\$ 516,300	\$ 652,102	\$ 409,671	\$ 380,064	\$ 380,064	\$ 380,064
Total Resources		\$ 185,840	\$ 359,420	\$ 236,196	\$ 177,020	\$ 177,020	\$ 177,020

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 - One attending	\$	940
American Planning Association Oregon Conference or similar staff development (e.g. grant training, seminars, computer classes) - One attending		260
Mileage		<u>2,000</u>
Total Budget Request for Activity	\$	3,200

Professional Services (431000)

Clackamas County Engineering or contract, surveying work, engineering, roads, Auto CAD, Art Alliance	\$	24,000
Other Non-SDC project costs		30,000
Master plan and strategic plan		<u>120,000</u>
Total Budget Request for Activity	\$	174,000

Dues and Subscriptions (439400)

APA - American Planning Association	\$	230
Oregon Planning Association		<u>70</u>
Total Budget Request for Activity	\$	300

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General Fund - Natural Resources

113-5400-07716

Program Statement:

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

2013/2014 Objectives:

- Continue to control invasive plants, maintain natural areas and trails, and apply for grants through partnerships with other agencies, community groups and volunteers.
- Implement natural resource project with Oak Lodge Sanitary District at Stringfield, Riverville, and Risley parks.
- Partner with Oak Lodge Sanitary District to enhance natural resources and access to nature at Boardman Wetlands.
- Continue to survey and inventory natural resource elements within the District's natural areas including adapting grant tracking, maintenance, and GIS databases.
- Complete Natural Resources division strategic plan and begin implementation of plan.

Budget Summary	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Personnel Services*	\$ -	\$ -	\$ 229,965	\$ 260,842	\$ 260,842	\$ 260,842
Materials and Services	-	-	251,837	63,353	63,353	63,353
Allocated Costs	-	-	-	18,336	18,336	18,336
Total Budget	\$ -	\$ -	\$ 481,802	\$ 342,531	\$ 342,531	\$ 342,531
Full-Time Equivalent Positions	0.00	0.00	2.00	2.21	2.21	2.21

Major Revenue Source(s)

The major revenue sources for the Natural Resources program are property taxes, grants, and system development charges for some aspects of capital improvement projects.

*As Contracted Services

General Fund - Natural Resources
Resources

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 113 5400 07716							
333001	Local & Other Grants	\$ -	\$ -	\$ 116,142	\$ 74,800	\$ 74,800	\$ 74,800
333003	Title III Grants	-	-	165,000	-	-	-
360001	Miscellaneous Revenue	-	-	-	-	-	-
390280	Transfer from Fund 280	-	-	9,583	10,133	10,133	10,133
390480	Transfer from Fund 480	-	-	-	10,000	10,000	10,000
Total Resources		\$ -	\$ -	\$ 290,725	\$ 94,933	\$ 94,933	\$ 94,933

General Fund - Natural Resources
Requirements

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 113 5400 07716							
421100	General Office Supplies	\$ -	\$ -	\$ 200	\$ 300	\$ 300	\$ 300
422400	Food	-	-	400	400	400	400
422720	Uniforms/Clothing Expense	-	-	1,000	1,000	1,000	1,000
422930	Technical Supplies	-	-	45,791	16,400	16,400	16,400
424711	Sign Materials	-	-	600	800	800	800
425100	Small Tools & Minor Equip.	-	-	1,000	1,000	1,000	1,000
431000	Professional Services	-	-	156,000	10,000	10,000	10,000
431450	Licenses & Permits	-	-	150	250	250	250
431900	Contracted Services	-	-	229,965	260,842	260,842	260,842
431920	Misc. Contracted Services	-	-	18,875	17,375	17,375	17,375
432100	Telephone	-	-	1,300	1,300	1,300	1,300
433100	Travel & Mileage	-	-	1,250	1,250	1,250	1,250
435130	Professional Liability	-	-	-	707	707	707
436310	Natural Gas Fuel	-	-	2,800	2,800	2,800	2,800
436500	Trash Removal	-	-	2,500	1,800	1,800	1,800
437200	Equipment Repairs & Maint.	-	-	700	900	900	900
437210	Office Equip. Repairs & Maint.	-	-	1,500	1,500	1,500	1,500
438320	Vehicle Rental	-	-	13,900	1,500	1,500	1,500
439200	Training/Staff Development	-	-	2,180	2,180	2,180	2,180
439400	Dues/Subscriptions	-	-	1,391	1,391	1,391	1,391
454013	Safety Equipment Materials	-	-	300	500	500	500
478101	Finance	-	-	-	4,400	4,400	4,400
478102	Information Services	-	-	-	7,064	7,064	7,064
478104	Public & Government Rel	-	-	-	2,184	2,184	2,184
478105	Records Management	-	-	-	248	248	248
478106	Purchasing Services	-	-	-	750	750	750
478111	Employee Services	-	-	-	2,163	2,163	2,163
478112	County Administration	-	-	-	1,417	1,417	1,417
478117	Mailroom Overhead	-	-	-	110	110	110
Total Requirements		\$ -	\$ -	\$ 481,802	\$ 342,531	\$ 342,531	\$ 342,531
Total Resources		\$ -	\$ -	\$ 290,725	\$ 94,933	\$ 94,933	\$ 94,933

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	\$	30
Oregon Recreation and Parks Association Conference - One attending		600
Society of Ecological Restoration Conference		150
Workshop - Ecological principals		450
Geographic Information Systems training		350
Chainsaw certification		400
Wildlife workshop - Five attending		200
Pesticide classes/trainings - Three attending		250
Mileage		1,000
Total Budget Request for Activity	\$	3,430

Technical Supplies (Account code 422930)

Supplies and materials NCPRD	\$	4,600
Grant Funded supplies and materials		11,800
Total Budget Request for Activity	\$	16,400

Professional Services (431000)

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

Misc Contracted Services (Account Code 431920)

Contracted 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

Dues and Subscriptions (439400)

Society of Ecological Restoration - Two dues and one journal	\$	135
ArcGIS and ArcPad annual fees		1,000
Ecological Society of America		256
Total Budget Request for Activity	\$	1,391

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Nutrition and Transportation Fund - Nutrition 270-5405-07707

Program Statement:

The purpose of the 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.

2013/2014 Objectives:

- Remodel/modernize Pete's Café to enhance continued growth in sales, improving Pete's contributions as a fundraiser for programs.
- Implement cost recovery pyramid and/or evaluate programs to reduce net subsidy to nutrition programs.
- Expand 'March for Meals' fundraising efforts.

Budget Summary	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Personnel Services*	\$ 196,657	\$ 228,580	\$ 337,208	\$ 379,684	\$ 379,684	\$ 379,684
Materials and Services	106,250	100,741	162,101	102,886	102,886	102,886
Allocated Costs	21,815	18,705	18,870	15,039	15,039	15,039
Interfund Transfer	6,000	6,000	60,000	19,528	19,528	19,528
Contingency	-	-	534,129	609,403	609,403	609,403
Total Budget	\$ 330,722	\$ 354,026	\$ 1,112,308	\$ 1,126,540	\$ 1,126,540	\$ 1,126,540

Full-Time Equivalent
Positions

2.40 3.16 4.23 4.63 4.63 4.63

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

Nutrition & Transportation Fund - Nutrition
Resources

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 270 5405 07707							
302001	Beginning Fund Balance	\$ 673,844	\$ 865,098	\$ 854,107	\$ 629,004	\$ 629,004	\$ 629,004
333001	Local & Other Gov Grants	301,359	234,441	200,000	160,000	160,000	160,000
347425	Travel Program Revenue	2,082	-	-	-	-	-
347427	Contract w/Clack Cty Soc Svcs	-	-	-	71,000	71,000	71,000
347429	Fundraising	90,793	53,395	55,000	67,000	67,000	67,000
361000	Interest	1,712	2,083	600	2,000	2,000	2,000
362000	Advertising Revenue	500	1,257	1,000	-	-	-
367000	Contributions & Donations	16,999	7,522	6,000	3,500	3,500	3,500
367002	Van Fees	-	(12)	-	-	-	-
367009	Friends of Milwaukie Center	-	-	5,000	5,000	5,000	5,000
367050	Congregate Donations	11,055	12,716	12,000	12,000	12,000	12,000
367055	Home Delivery Donations	40,042	33,072	32,000	38,000	38,000	38,000
390113	Transfer In from Fund 113	40,000	-	-	200,000	200,000	200,000
Total Resources		\$ 1,178,386	\$ 1,209,571	\$ 1,165,707	\$ 1,187,504	\$ 1,187,504	\$ 1,187,504

Nutrition & Transportation Fund - Nutrition
Requirements

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 270 5405 07707							
421110	Postage	\$ 34	\$ 52	\$ 50	\$ 50	\$ 50	\$ 50
422400	Food	77,223	71,997	104,000	75,000	75,000	75,000
422403	Serving Supplies	16,046	12,747	25,000	14,000	14,000	14,000
422630	Laundry Supplies	-	-	50	-	-	-
425100	Supplies, Equip. & Repl.	1,259	1,584	1,000	-	-	-
431900	Contracted Services	196,657	228,580	337,208	379,684	379,684	379,684
431918	Internal County Contrc. Svc	-	-	19,471	-	-	-
432100	Telephone	588	601	600	820	820	820
433100	Travel & Mileage	27	509	200	150	150	150
433102	Mileage - Volunteers	424	57	800	-	-	-
434100	Printing & Duplicating Service	-	-	-	700	700	700
435130	Liability Insurance	1,154	996	930	966	966	966
437100	Building Repairs & Maint	-	-	-	5,000	5,000	5,000
437200	Equipment Repairs & Maint	-	91	-	-	-	-
439200	Training & Staff Dev.	25	150	150	200	200	200
439400	Dues & Subscriptions	50	200	350	-	-	-
454016	Volunteer Recognition	-	1,547	1,000	1,000	1,000	1,000
454018	Fund-raising Expenses	9,419	10,210	8,500	5,000	5,000	5,000
470113	Transfer to Fund 113	6,000	6,000	10,000	19,528	19,528	19,528
470481	Transfer to Fund 481	-	-	50,000	-	-	-
478101	Finance	11,581	9,192	8,819	4,732	4,732	4,732
478102	Information Services	2,400	2,326	2,830	2,355	2,355	2,355
478104	Public & Government Rel	1,800	1,979	2,528	2,183	2,183	2,183
478105	Records Mgmt	95	114	69	267	267	267
478106	Purchasing Services	986	709	577	807	807	807
478108	Comm & Legislative Aff	689	-	-	-	-	-
478111	Employee Services	2,318	2,420	2,539	3,171	3,171	3,171
478112	County Administration	1,724	1,777	1,306	1,416	1,416	1,416
478117	Mailroom Overhead	222	188	202	108	108	108
499001	Contingency	-	-	534,129	609,403	609,403	609,403
Total Requirements		\$ 330,722	\$ 354,026	\$ 1,112,308	\$ 1,126,540	\$ 1,126,540	\$ 1,126,540
Total Resources		\$ 1,178,386	\$ 1,209,571	\$ 1,165,707	\$ 1,187,504	\$ 1,187,504	\$ 1,187,504

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

Expenditure Detail of Specific Line Items

Travel Detail (433100, 433102, & 439200)

Oregon Association of Meals on Wheels - One attending	\$	150
Staff Mileage		<u>200</u>
Total Budget Request for Activity	\$	<u><u>350</u></u>

Nutrition and Transportation Fund - Transportation

270-5405-07708

Program Statement:

The purpose of the 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 to be able to remain independent.

2013/2014 Objectives:

- Implement cost recovery pyramid and/or evaluate programs to reduce net subsidy to transportation programs.
- Develop and implement plan for shared bus usage with Recreation Program.
- Obtain new sponsors for transit advertising program.

Budget Summary	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Personnel Services*	\$ 89,749	\$ 88,782	\$ 129,892	\$ 135,492	\$ 135,492	\$ 135,492
Materials and Services	28,303	36,215	31,339	28,680	28,680	28,680
Allocated Costs	11,277	11,110	11,068	9,214	9,214	9,214
Interfund Transfers	-	-	-	12,804	12,804	12,804
Total Budget	\$ 129,329	\$ 136,107	\$ 172,299	\$ 186,190	\$ 186,190	\$ 186,190
 Full-Time Equivalent Positions	 0.85	 0.90	 1.21	 1.27	 1.27	 1.27

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

Nutrition & Transportation Fund - Transportation
Resources

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 270 5405 07708							
332001	State Revenues (Tri-Met)	\$ 54,031	\$ 56,321	\$ 54,000	\$ -	\$ -	\$ -
343160	Contract with Clack Cty Social	-	-	-	60,000	60,000	60,000
347427	Contract with Social Services	37,031	33,361	27,800	27,926	27,926	27,926
347429	Fundraising	6,588	3,565	12,600	11,500	11,500	11,500
347450	Grant	4,918	5,491	8,500	8,500	8,500	8,500
361000	Interest	856	1,042	200	800	800	800
362000	Advertising Revenue	-	12,000	-	-	-	-
367002	Van Fees	6,983	11,194	10,500	11,000	11,000	11,000
367008	Contract Rides & Rentals	157	168	300	500	500	500
367009	Friends of Milwaukie Center	4,000	-	5,000	5,000	5,000	5,000
390113	Transfer In from Fund 113	32,200	-	-	-	-	-
Total Resources		\$ 146,764	\$ 123,141	\$ 118,900	\$ 125,226	\$ 125,226	\$ 125,226

Nutrition & Transportation Fund - Transportation
Requirements

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 270 5405 07708							
424600	Gas & Oil	\$ 12,763	\$ 16,556	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
431450	Licenses	258	138	300	350	350	350
431900	Contracted Services	89,749	88,782	129,892	135,492	135,492	135,492
432100	Telephone	798	635	600	600	600	600
434100	Printing & Duplicating Svcs	-	-	-	200	200	200
435130	Liability Insurance	3,541	4,178	4,939	3,730	3,730	3,730
437200	Vehicle Maintenance	9,211	12,729	9,000	9,000	9,000	9,000
439200	Training & Staff Dev.	110	-	300	300	300	300
454018	Fundraising Expenses	1,622	1,980	3,200	1,500	1,500	1,500
470113	Transfer to Fund 113	-	-	-	5,304	5,304	5,304
470481	Transfer to Fund 481	-	-	-	7,500	7,500	7,500
478101	Finance	4,289	3,477	2,960	1,573	1,573	1,573
478102	Information Services	1,200	2,326	2,830	2,355	2,355	2,355
478104	Public & Government Rel	1,800	1,979	2,528	2,183	2,183	2,183
478105	Records Mgmt.	35	43	23	89	89	89
478106	Purchasing Services	365	268	194	268	268	268
478108	Comm & Legislative Aff	689	-	-	-	-	-
478111	Employee Services	953	1,052	1,025	1,222	1,222	1,222
478112	County Admin.	1,724	1,777	1,306	1,416	1,416	1,416
478117	Mailroom Overhead	222	188	202	108	108	108
Total Requirements		\$ 129,329	\$ 136,107	\$ 172,299	\$ 186,190	\$ 186,190	\$ 186,190
Total Resources		\$ 146,764	\$ 123,141	\$ 118,900	\$ 125,226	\$ 125,226	\$ 125,226

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. In 2004-05 the SDC program was broken into four separate funds to allow for better tracking of system development fees within the district. SDC revenues are transferred to the Capital Projects Fund to pay for capital projects.

The District-wide program receives a portion of all SDC revenue. The contribution percentages to the District-wide fund are as follows:

Zone 1 - 78% to District-wide
Zone 2 - 50% to District-wide
Zone 3 - 54% to District-wide

Budget Summary	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Interfund Transfer	\$ 379,000	\$ 780,136	\$ 1,244,000	\$ 839,982	\$ 839,982	\$ 839,982
Contingency	-	-	562,685	1,314,331	1,314,331	1,314,331
Total Budget	<u>\$ 379,000</u>	<u>\$ 780,136</u>	<u>\$ 1,806,685</u>	<u>\$ 2,154,313</u>	<u>\$ 2,154,313</u>	<u>\$ 2,154,313</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 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 280 5450							
302001	Beginning Fund Balance	\$ 406,649	\$ 767,821	\$ 1,001,185	\$ 1,147,813	\$ 1,147,813	\$ 1,147,813
322160	System Development Chg	738,193	1,386,097	800,000	1,000,000	1,000,000	1,000,000
361000	Interest	1,584	3,223	2,000	3,000	3,000	3,000
361100	Interest on Contracts	395	5,809	3,500	3,500	3,500	3,500
Total Resources		<u>\$ 1,146,821</u>	<u>\$ 2,162,950</u>	<u>\$ 1,806,685</u>	<u>\$ 2,154,313</u>	<u>\$ 2,154,313</u>	<u>\$ 2,154,313</u>

System Development Charges - District-wide Fund
Requirements

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 280 5450							
470113	Transfer to Fund 113	\$ 25,000	\$ 25,000	\$ 338,522	\$ 277,982	\$ 277,982	\$ 277,982
470383	Transfer to Fund 383	354,000	570,000	562,000	562,000	562,000	562,000
470480	Transfer to Fund 480	-	185,136	343,478	-	-	-
499001	Contingency	-	-	562,685	1,314,331	1,314,331	1,314,331
Total Requirements		<u>\$ 379,000</u>	<u>\$ 780,136</u>	<u>\$ 1,806,685</u>	<u>\$ 2,154,313</u>	<u>\$ 2,154,313</u>	<u>\$ 2,154,313</u>
Total Resources		<u>\$ 1,146,821</u>	<u>\$ 2,162,950</u>	<u>\$ 1,806,685</u>	<u>\$ 2,154,313</u>	<u>\$ 2,154,313</u>	<u>\$ 2,154,313</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. In 2004-05 the SDC program was broken into four separate funds to allow for better tracking of system development fees within the district. SDC revenues are transferred to the Capital Projects Fund to pay for capital projects.

Zone 1 is the City of Milwaukie area.

Budget Summary	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Interfund Transfer	\$ 3,762	\$ 2,094	\$ 3,411	\$ -	\$ -	\$ -
Contingency	-	-	-	6,152	6,152	6,152
Total Budget	<u>\$ 3,762</u>	<u>\$ 2,094</u>	<u>\$ 3,411</u>	<u>\$ 6,152</u>	<u>\$ 6,152</u>	<u>\$ 6,152</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 Fund - Zone 1

Resources

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 281 5451							
302001	Beginning Fund Balance	\$ 3,564	\$ -	\$ 1,411	\$ 4,137	\$ 4,137	\$ 4,137
322160	System Development Chg	191	5,622	2,000	2,000	2,000	2,000
361000	Interest	6	5	-	15	15	15
Total Resources		<u>\$ 3,762</u>	<u>\$ 5,627</u>	<u>\$ 3,411</u>	<u>\$ 6,152</u>	<u>\$ 6,152</u>	<u>\$ 6,152</u>

System Development Charges Fund - Zone 1

Requirements

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 281 5451							
470480	Transfer to Fund 480	\$ 3,762	\$ 2,094	\$ 3,411	\$ -	\$ -	\$ -
499001	Contingency	-	-	-	6,152	6,152	6,152
Total Requirements		<u>\$ 3,762</u>	<u>\$ 2,094</u>	<u>\$ 3,411</u>	<u>\$ 6,152</u>	<u>\$ 6,152</u>	<u>\$ 6,152</u>
Total Resources		<u>\$ 3,762</u>	<u>\$ 5,627</u>	<u>\$ 3,411</u>	<u>\$ 6,152</u>	<u>\$ 6,152</u>	<u>\$ 6,152</u>

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. In 2004-05 the SDC program was broken into four separate funds to allow for better tracking of system development fees within the district. SDC revenues are transferred to the Capital Projects Fund to pay for capital projects.

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

Budget Summary	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Interfund Transfer	\$ 77,014	\$ 417,708	\$ 226,088	\$ -	\$ -	\$ -
Contingency	-	-	-	224,275	224,275	224,275
Total Budget	<u>\$ 77,014</u>	<u>\$ 417,708</u>	<u>\$ 226,088</u>	<u>\$ 224,275</u>	<u>\$ 224,275</u>	<u>\$ 224,275</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 Fund - Zone 2
Resources

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 282 5452							
302001	Beginning Fund Balance	\$ 252,722	\$ 441,296	\$ 124,888	\$ 73,675	\$ 73,675	\$ 73,675
322160	System Development Chg	264,569	99,533	100,000	150,000	150,000	150,000
361000	Interest	1,019	992	1,200	600	600	600
Total Resources		<u>\$ 518,310</u>	<u>\$ 541,821</u>	<u>\$ 226,088</u>	<u>\$ 224,275</u>	<u>\$ 224,275</u>	<u>\$ 224,275</u>

System Development Charges Fund - Zone 2
Requirements

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 282 5452							
470480	Transfer to Fund 480	\$ 77,014	\$ 417,708	\$ 226,088	\$ -	\$ -	\$ -
499001	Contingency	-	-	-	224,275	224,275	224,275
Total Requirements		<u>\$ 77,014</u>	<u>\$ 417,708</u>	<u>\$ 226,088</u>	<u>\$ 224,275</u>	<u>\$ 224,275</u>	<u>\$ 224,275</u>
Total Resources		<u>\$ 518,310</u>	<u>\$ 541,821</u>	<u>\$ 226,088</u>	<u>\$ 224,275</u>	<u>\$ 224,275</u>	<u>\$ 224,275</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. In 2004-05 the SDC program was broken into four separate funds to allow for better tracking of system development fees within the district. SDC revenues are transferred to the Capital Projects Fund to pay for capital projects.

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

Budget Summary	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Interfund Transfer	\$ 270,216	\$ 359,760	\$ 1,221,280	\$ -	\$ -	\$ -
Contingency	-	-	-	1,272,527	1,272,527	1,272,527
Total Budget	<u>\$ 270,216</u>	<u>\$ 359,760</u>	<u>\$ 1,221,280</u>	<u>\$ 1,272,527</u>	<u>\$ 1,272,527</u>	<u>\$ 1,272,527</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 Fund - Zone 3
Resources

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 283 5453							
302001	Beginning Fund Balance	\$ 148,752	\$ 279,290	\$ 820,480	\$ 569,527	\$ 569,527	\$ 569,527
322160	System Development Chg	163,696	200,345	100,000	200,000	200,000	200,000
322161	SDCs from Happy Valley	236,537	884,930	300,000	500,000	500,000	500,000
361000	Interest	521	2,002	800	3,000	3,000	3,000
Total Resources		<u>\$ 549,506</u>	<u>\$ 1,366,567</u>	<u>\$ 1,221,280</u>	<u>\$ 1,272,527</u>	<u>\$ 1,272,527</u>	<u>\$ 1,272,527</u>

System Development Charges Fund - Zone 3
Requirements

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 283 5453							
470480	Transfer to fund 480	\$ 270,216	\$ 359,760	\$ 1,221,280	\$ -	\$ -	\$ -
499001	Contingency	-	-	-	1,272,527	1,272,527	1,272,527
Total Requirements		<u>\$ 270,216</u>	<u>\$ 359,760</u>	<u>\$ 1,221,280</u>	<u>\$ 1,272,527</u>	<u>\$ 1,272,527</u>	<u>\$ 1,272,527</u>
Total Resources		<u>\$ 549,506</u>	<u>\$ 1,366,567</u>	<u>\$ 1,221,280</u>	<u>\$ 1,272,527</u>	<u>\$ 1,272,527</u>	<u>\$ 1,272,527</u>

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

Program Statement:

The purpose of the Debt Service program is to manage debt service 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.

Budget Summary	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Bond Issuance Exp/Trustee Fees	\$ -	\$ 350	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Bond Principal	295,000	320,000	325,000	335,000	335,000	335,000
Bond Interest	196,828	174,400	170,000	162,000	162,000	162,000
Reserve for Future Expenditure	-	-	93,192	97,438	97,438	97,438
Total Budget	<u>\$ 491,828</u>	<u>\$ 494,750</u>	<u>\$ 589,192</u>	<u>\$ 595,438</u>	<u>\$ 595,438</u>	<u>\$ 595,438</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 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 382 5432							
302001	Beginning Fund Balance	\$ 82,822	\$ 83,092	\$ 88,942	\$ 95,088	\$ 95,088	\$ 95,088
361000	Interest	270	396	250	350	350	350
390113	Transfer from Fund 113	491,828	500,000	500,000	500,000	500,000	500,000
	Total Resources	<u>\$ 574,920</u>	<u>\$ 583,488</u>	<u>\$ 589,192</u>	<u>\$ 595,438</u>	<u>\$ 595,438</u>	<u>\$ 595,438</u>

Debt Service Fund - 2010 Issue
Requirements

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 382 5432							
431610	Trustee Fees	\$ -	\$ 350	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
461000	Bond Principal	295,000	320,000	325,000	335,000	335,000	335,000
462000	Bond Interest	196,828	174,400	170,000	162,000	162,000	162,000
490001	Reserve for Future Exp.	-	-	93,192	97,438	97,438	97,438
	Total Requirements	<u>\$ 491,828</u>	<u>\$ 494,750</u>	<u>\$ 589,192</u>	<u>\$ 595,438</u>	<u>\$ 595,438</u>	<u>\$ 595,438</u>
	Total Resources	<u>\$ 574,920</u>	<u>\$ 583,488</u>	<u>\$ 589,192</u>	<u>\$ 595,438</u>	<u>\$ 595,438</u>	<u>\$ 595,438</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.

Budget Summary	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Trustee Fees	\$ -	\$ 1,040	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Bond Principal	305,000	310,000	320,000	330,000	330,000	330,000
Bond Interest	260,563	251,338	242,000	233,000	233,000	233,000
Reserve for Future Expenditure	-	-	107,928	106,111	106,111	106,111
Total Budget	\$ 565,563	\$ 562,378	\$ 670,928	\$ 670,111	\$ 670,111	\$ 670,111

Major Revenue Source(s)

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

Debt Service Fund - 2008 Issue
Resources

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 383 5433							
302001	Beginning Fund Balance	\$ 250	\$ 251	\$ 108,918	\$ 107,711	\$ 107,711	\$ 107,711
361000	Interest Earned	1	325	10	400	400	400
390280	Transfer from Fund 280	354,000	570,000	562,000	562,000	562,000	562,000
390480	Transfer from Fund 480	211,563	100,000	-	-	-	-
Total Resources		<u>\$ 565,814</u>	<u>\$ 670,576</u>	<u>\$ 670,928</u>	<u>\$ 670,111</u>	<u>\$ 670,111</u>	<u>\$ 670,111</u>

Debt Service Fund - 2008 Issue
Requirements

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 383 5433							
431610	Trustee Fees	\$ -	\$ 1,040	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
461000	Bond Principal	305,000	310,000	320,000	330,000	330,000	330,000
462000	Bond Interest	260,563	251,338	242,000	233,000	233,000	233,000
490001	Reserve for Future Exp.	-	-	107,928	106,111	106,111	106,111
Total Requirements		<u>\$ 565,563</u>	<u>\$ 562,378</u>	<u>\$ 670,928</u>	<u>\$ 670,111</u>	<u>\$ 670,111</u>	<u>\$ 670,111</u>
Total Resources		<u>\$ 565,814</u>	<u>\$ 670,576</u>	<u>\$ 670,928</u>	<u>\$ 670,111</u>	<u>\$ 670,111</u>	<u>\$ 670,111</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). Capital projects include special projects, planning, construction, and land acquisition.

2013/2014 Objectives:

- Seek funding for natural resources project at Spring Park.
- Complete design and construction of Hood View Park playground.
- Acquire property in Happy Valley for the Mt. Scott/Scouter Mountain regional trail.
- Support development of visitor facilities at Scouter Mountain Nature Park with Metro and Happy Valley.
- North Clackamas Park - North Side Master Plan Implementation - Phase 2
- Complete construction of Sunnyside Village Park No. 5.
- Implement ADA projects from ADA Transition Plan.
- Plan for the Johnson Creek property.
- Construct Trillium Creek Park.
- Begin Master Plans for four neighborhood parks in Milwaukie - Balfour, Bowman & Brae, Robert Kronberg, and Wichita.

Budget Summary	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Capital Outlay	\$ 684,796	\$ 405,901	\$ 2,573,297	\$ 4,547,106	\$ 4,547,106	\$ 4,547,106
Interfund Transfer	211,563	-	-	10,000	10,000	10,000
Contingency	-	-	1,921,937	836,725	836,725	836,725
Total Budget	\$ 896,359	\$ 405,901	\$ 4,495,234	\$ 5,393,831	\$ 5,393,831	\$ 5,393,831

Major Revenue Source(s)

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

Capital Projects Fund 480-Summary

Program	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Resource Summary						
District-wide	\$ 939,348	\$ 663,307	\$ 2,506,158	\$ 4,440,725	\$ 4,440,725	\$ 4,440,725
Zone 1	3,762	2,094	3,411	65,000	65,000	65,000
Zone 2	77,014	417,708	226,088	30,000	30,000	30,000
Zone 3	270,216	359,760	1,759,577	858,106	858,106	858,106
Total Resources	\$ 1,290,340	\$ 1,442,869	\$ 4,495,234	\$ 5,393,831	\$ 5,393,831	\$ 5,393,831
Requirements Summary						
District-wide	\$ 896,359	\$ 321,602	\$ 3,736,937	\$ 4,355,725	\$ 4,355,725	\$ 4,355,725
Zone 1	-	-	150,000	80,000	80,000	80,000
Zone 2	-	81,799	50,000	60,000	60,000	60,000
Zone 3	-	2,500	558,297	898,106	898,106	898,106
Total Requirements	\$ 896,359	\$ 405,901	\$ 4,495,234	\$ 5,393,831	\$ 5,393,831	\$ 5,393,831

Capital Projects Fund - Districtwide
Resources

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 480 5441 07709							
302001	Beginning Fund Bal	\$ 595,725	\$ 393,982	\$ 931,680	\$ 2,594,725	\$ 2,594,725	\$ 2,594,725
333001	Local & Other Gov Grants	97,478	41,960	1,105,000	1,802,000	1,802,000	1,802,000
347450	Grants	239,000	-	125,000	-	-	-
360001	Misc. Revenue	5,710	-	-	-	-	-
361000	Interest	1,435	2,229	1,000	4,000	4,000	4,000
390113	Transfer from Fund 113	-	40,000	-	40,000	40,000	40,000
390280	Transfer from Fund 280	-	185,136	343,478	-	-	-
Total Resources		<u>\$ 939,348</u>	<u>\$ 663,307</u>	<u>\$ 2,506,158</u>	<u>\$ 4,440,725</u>	<u>\$ 4,440,725</u>	<u>\$ 4,440,725</u>

Capital Projects Fund - Districtwide
Requirements

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 480 5441 07709							
470113	Transfer to Fund 113	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
470383	Transfer to Fund 383	211,563	100,000	-	-	-	-
481160	Planning	8,836	14,077	60,000	-	-	-
485150	Land Development	-	4,100	-	-	-	-
485151	Land Acquisition	-	7,661	1,000,000	1,200,000	1,200,000	1,200,000
485180	Construction	675,960	165,164	755,000	2,309,000	2,309,000	2,309,000
485340	Computer Software	-	30,600	-	-	-	-
499001	Contingency	-	-	1,921,937	836,725	836,725	836,725
Total Requirements		<u>\$ 896,359</u>	<u>\$ 321,602</u>	<u>\$ 3,736,937</u>	<u>\$ 4,355,725</u>	<u>\$ 4,355,725</u>	<u>\$ 4,355,725</u>
Total Resources		<u>\$ 939,348</u>	<u>\$ 663,307</u>	<u>\$ 2,506,158</u>	<u>\$ 4,440,725</u>	<u>\$ 4,440,725</u>	<u>\$ 4,440,725</u>

Capital Projects Fund - Zone 1
Resources

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 480 5441 07710							
390113	Transfer from Fund 113	\$ -	\$ -	\$ -	\$ 65,000	\$ 65,000	\$ 65,000
390281	Transfer from Fund 281	3,762	2,094	3,411	-	-	-
Total Resources		<u>\$ 3,762</u>	<u>\$ 2,094</u>	<u>\$ 3,411</u>	<u>\$ 65,000</u>	<u>\$ 65,000</u>	<u>\$ 65,000</u>

Capital Projects Fund - Zone 1
Requirements

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 480 5441 07710							
481160	Planning	\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ 80,000
485151	Land Acquisition	-	-	-	-	-	-
485180	Construction	-	-	150,000	-	-	-
Total Requirements		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 150,000</u>	<u>\$ 80,000</u>	<u>\$ 80,000</u>	<u>\$ 80,000</u>
Total Resources		<u>\$ 3,762</u>	<u>\$ 2,094</u>	<u>\$ 3,411</u>	<u>\$ 65,000</u>	<u>\$ 65,000</u>	<u>\$ 65,000</u>

Capital Projects Fund - Zone 2
Resources

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 480 5441 07711							
341880	Other Internal County Svcs	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000
390282	Transfer from Fund 282	77,014	417,708	226,088	-	-	-
Total Resources		<u>\$ 77,014</u>	<u>\$ 417,708</u>	<u>\$ 226,088</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>

Capital Projects Fund - Zone 2
Requirements

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 480 5441 07711							
481160	Planning	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ 60,000
485151	Land Acquisition	-	-	-	-	-	-
485180	Construction	-	81,799	50,000	-	-	-
Total Requirements		<u>\$ -</u>	<u>\$ 81,799</u>	<u>\$ 50,000</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>
Total Resources		<u>\$ 77,014</u>	<u>\$ 417,708</u>	<u>\$ 226,088</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>

Capital Projects Fund - Zone 3
Resources

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 480 5441 07712							
333001	Local & Other Gov Grants	\$ -	\$ -	\$ -	\$ 346,000	\$ 346,000	\$ 346,000
341880	Other Internal County Svcs	-	-	538,297	512,106	512,106	512,106
390283	Transfer from Fund 283	270,216	359,760	1,221,280	-	-	-
Total Resources		<u>\$ 270,216</u>	<u>\$ 359,760</u>	<u>\$ 1,759,577</u>	<u>\$ 858,106</u>	<u>\$ 858,106</u>	<u>\$ 858,106</u>

Capital Projects Fund - Zone 3
Requirements

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 480 5441 07712							
481160	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
485151	Land Acquisition	-	2,500	403,063	388,394	388,394	388,394
485180	Construction	-	-	155,234	509,712	509,712	509,712
Total Requirements		<u>\$ -</u>	<u>\$ 2,500</u>	<u>\$ 558,297</u>	<u>\$ 898,106</u>	<u>\$ 898,106</u>	<u>\$ 898,106</u>
Total Resources		<u>\$ 270,216</u>	<u>\$ 359,760</u>	<u>\$ 1,759,577</u>	<u>\$ 858,106</u>	<u>\$ 858,106</u>	<u>\$ 858,106</u>

North Clackamas Parks & Recreation District
Capital Budget Detail
Fund 480
Fiscal Year 2013-14

Budget Division - Capital Projects/Acq. & Dev.			Cost Center: 5441						
Object Code	Project Number	Item	NCPRD General Fund	Park SDCs	Sunnyside Village SDC	Metro Local Share	State Grant/Partners /Other	County	Total
431001		Special Projects	-	-	-	-	-	-	-
431900		Contracted Services	-	-	-	-	-	-	-
		TOTAL	-	-	-	-	-	-	-
481160		Planning (district wide)	-	-	-	-	-	-	-
		subtotal	-	-	-	-	-	-	-
481160		Planning (Zone 1)	-	-	-	-	-	-	-
	**	Master Planning for 4 Milwaukie Neighborhood Parks	65,000	15,000	-	-	-	-	80,000
		subtotal	65,000	15,000	-	-	-	-	80,000
481160		Planning (Zone 2)	-	-	-	-	-	-	-
	82012	Johnson Creek Park	-	30,000	-	-	-	30,000	60,000
		subtotal	-	30,000	-	-	-	30,000	60,000
481160		Planning (Zone 3)	-	-	-	-	-	-	-
		subtotal	-	-	-	-	-	-	-
		TOTAL Planning	\$ 65,000	\$ 45,000	\$ -	\$ -	\$ -	\$ 30,000	\$ 140,000
470113	82024	Spring Park - transfer to 113	-	10,000	-	-	-	-	10,000
485180		Construction (district-wide)	-	-	-	-	-	-	-
	*	Trolley Trail	-	1,500,000	-	-	-	-	1,500,000
	82024	Spring Park	-	25,000	-	-	125,000	-	150,000
		ADA Improvements	10,000	-	-	-	-	-	10,000
	82302	NCP Northside Implementation	-	239,000	-	-	-	-	239,000
	82143	HVP Playground	-	103,000	-	-	77,000	-	180,000
	82030	NCP Milwaukie Center Parking	30,000	-	-	-	-	-	30,000
	82037	Scouter Mountain Park	-	150,000	-	-	-	-	150,000
	82008	Happy Valley Skatepark	-	50,000	-	-	-	-	50,000
		subtotal	40,000	2,077,000	-	-	202,000	-	2,319,000
		Construction (Zone 1)	-	-	-	-	-	-	-
		subtotal	-	-	-	-	-	-	-
		Construction (Zone 2)	-	-	-	-	-	-	-
		subtotal	-	-	-	-	-	-	-
		Construction (Zone 3)	-	-	-	-	-	-	-
	82369	Trillium Creek Park	-	20,000	-	205,075	160,925	-	386,000
	82059	Sunnyside Village Park # 5	-	-	123,712	-	-	-	123,712
		subtotal	-	20,000	123,712	205,075	160,925	-	509,712
		TOTAL Construction	\$ 40,000	\$ 2,097,000	\$ 123,712	\$ 205,075	\$ 362,925	\$ -	\$ 2,828,712
485151		Land Acquisition (District-wide)	-	-	-	-	-	-	-
	82038	MS/SM Trail (Hidden Falls Park)	-	-	-	-	1,200,000	-	1,200,000
		subtotal	-	-	-	-	1,200,000	-	1,200,000
		Land Acquisition (Zone 1)	-	-	-	-	-	-	-
		subtotal	-	-	-	-	-	-	-
		Land Acquisition (Zone 2)	-	-	-	-	-	-	-
		subtotal	-	-	-	-	-	-	-
		Land Acquisition (Zone 3)	-	-	-	-	-	-	-
	82059	Sunnyside Village Park # 5	-	-	388,394	-	-	-	388,394
		subtotal	-	-	388,394	-	-	-	388,394
		TOTAL Land Acquisition	\$ -	\$ -	\$ 388,394	\$ -	\$ 1,200,000	\$ -	\$ 1,588,394
470383		Debt Transfer (383)	-	-	-	-	-	-	-
499001		Contingency	-	836,725	-	-	-	-	836,725
		TOTAL	\$ 105,000	\$ 2,978,725	\$ 512,106	\$ 205,075	\$ 1,562,925	\$ 30,000	\$ 5,393,831

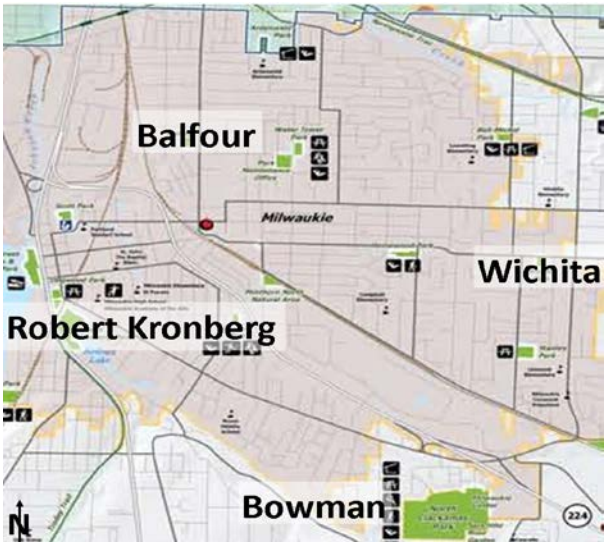
*Trolley Trail has multiple project numbers - 82375, 82376, 82033, 82404

**MP for 4 Neighborhood Parks has multiple project numbers - 82001, 82058, 82020, 82346

**NORTH CLACKAMAS PARKS & RECREATION DISTRICT
FY 2013-2014
CAPITAL IMPROVEMENT PROJECT FORM**

PROGRAM SUMMARY	
Project Title:	Master Planning for four Milwaukie Neighborhood Parks
Project Location:	Balfour: 3103 SE Balfour St, Bowman & Brae, Robert Kronberg Park: 11910 SE McLoughlin Blvd, Wichita Park: 5908 SE Monroe St
Map No.	Balfour: 11E25CA07000, Bowman & Brae: 22E06BC03100, Robert Kronberg: 11E36CB03100, Wichita: 12E31AA08300
Project Manager:	Katie Dunham
NCPRD Project #s:	82001, 82020, 82058, 82346
Scheduled Completion:	2014

PURPOSE AND JUSTIFICATION
<p>The City of Milwaukie has requested that NCPRD develop master plans for four open spaces/undeveloped parks within the City. NCPRD will assist in planning the development of Balfour Park, .80 acres that was purchased by the City of Milwaukie in 2008 and Bowman/Brae Park, .69 acres that was purchased by the City in 2011. NCPRD will also assist the City with the Master Planning, design, and land use application process on Robert Kronberg Park and will work with the Linwood Neighborhood District to further develop the Wichita Neighborhood Park plan.</p>

DESCRIPTION AND LOCATION
<p>Master Planning for four neighborhood parks in Milwaukie</p> 

IMPACT ON OPERATING BUDGET
<p>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, NCPRD maintenance staff will assume full maintenance responsibilities.</p>

NON-FINANCIAL IMPACT
<p>Project provides for the planning of four parks in the City of Milwaukie.</p>

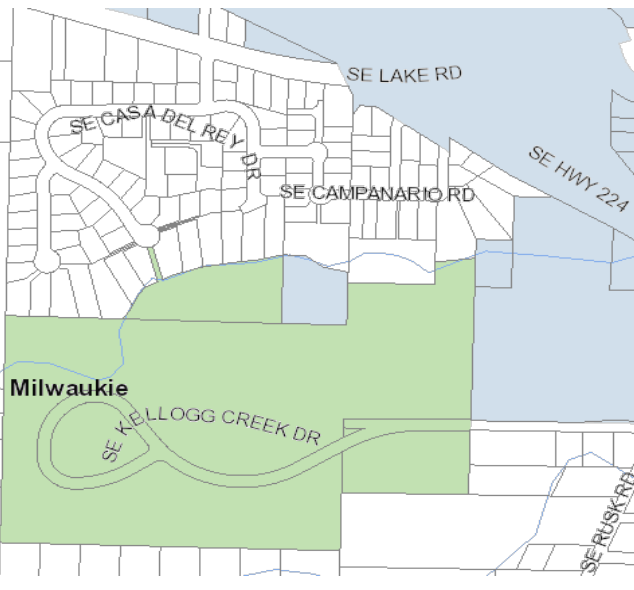
2013-14 PROJECT COSTS	
Land acquisition	
Planning	80,000
Design, engineering, permitting	
Construction, construction engineering	
Total	\$ 80,000

Fiscal Year	General Fund	Shared Revenue	Grants	Other Gov't	Debt	Other (SDCs)	Total
Previous Yrs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2013-2014	\$ 65,000	\$ -			\$ -	\$ 15,000	\$ 80,000
Total	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 80,000

**NORTH CLACKAMAS PARKS & RECREATION DISTRICT
FY 2013-2014
CAPITAL IMPROVEMENT PROJECT FORM**

PROGRAM SUMMARY	
Project Title:	North Clackamas Park - north side Phase 2
Project Location:	5440 SE Kellogg Creek Drive, Milwaukie
Map No.	22E06AC00100
Project Manager:	Katie Dunham
NCPRD Project #s:	82302
Scheduled Completion:	2014

PURPOSE AND JUSTIFICATION
Planning, land use, and implementation of Phase 2 of the NCP North Side Plan. North Side Plan was approved by Milwaukie City Council in August, 2012. Phase 1, in partnership with WES, was completed in the winter of 2012-2013. Phase 2 improvements include a trail, dog run upgrades, new restrooms, expansion of playground, etc.

DESCRIPTION AND LOCATION
Planning, land use, and implementation of Phase 2 of the NCP North Side Plan.


IMPACT ON OPERATING BUDGET
NCPRD currently operates and maintains North Clackamas Park. After completion of the project there will only be a small impact to the NCPRD operating budget due to maintenance of improved park elements.

NON-FINANCIAL IMPACT
Project provides for improved recreational opportunities within the north side of the park.

2013-14 PROJECT COSTS	
Land Acquisition	
Planning	
Design, Engineering, Permitting	
Construction, Construction Engineering	239,000
Total	\$ 239,000

Fiscal Year	General Fund	Shared Revenue	Grants	Other Gov't	Debt	Other (SDCs)	Total
Previous Yrs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2013-2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 239,000	\$ 239,000
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 239,000	\$ 239,000

**NORTH CLACKAMAS PARKS & RECREATION DISTRICT
FY 2013-2014
CAPITAL IMPROVEMENT PROJECT FORM**

PROGRAM SUMMARY	
Project Title:	Property Acquisition
Project Location:	Happy Valley
Map No.	N/A
Project Manager:	Jeroen Kok
NCPRD Project #s:	82038
Scheduled Completion:	2013

PURPOSE AND JUSTIFICATION
Acquisition of 21 acre property. Part of the proposed Mount Scott - Scouter Mountain Trail system within the NCPRD Master Plan.

DESCRIPTION AND LOCATION
Acquisition of approximately 21 acres in Happy Valley.

IMPACT ON OPERATING BUDGET
Acquisition of the property will have limited impact to the current operating budget. Once acquired, the property will be land banked until development funds are available. During land banking, the NCPRD maintenance division will rough mow the property once or twice a year and remove garbage and debris. The NCPRD maintenance division currently maintains six other parks in the area.

NON-FINANCIAL IMPACT
Project provides for additional neighborhood park land and trail right-of-way in a densely developed residential neighborhood.

2013-14 PROJECT COSTS	
Land Acquisition	1,200,000
Planning	
Design, Engineering, Permitting	
Construction, Construction Engineering	
Total	\$ 1,200,000

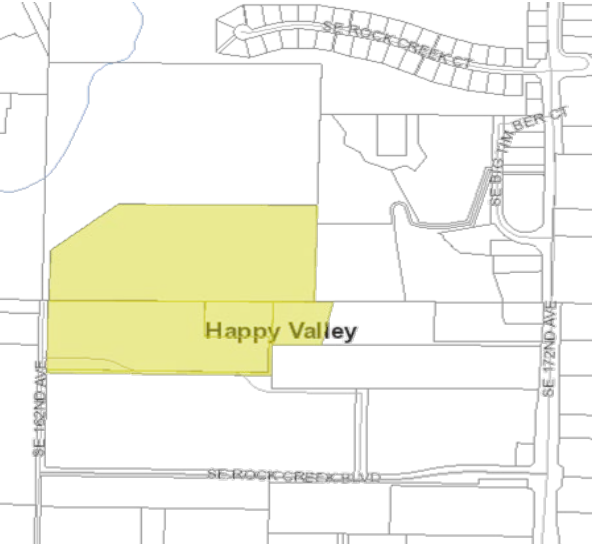
Fiscal Year	General Fund	Shared Revenue	Grants	Other Gov't	Debt	Other (SDCs)	Total
Previous Yrs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2013-2014		\$ -	\$ 1,200,000	\$ -	\$ -	\$ -	\$ 1,200,000
Total	\$ -	\$ -	\$ 1,200,000	\$ -	\$ -	\$ -	\$ 1,200,000

Not Available

NORTH CLACKAMAS PARKS & RECREATION DISTRICT
FY 2013-2014
CAPITAL IMPROVEMENT PROJECT FORM

PROGRAM SUMMARY	
Project Title:	Hood View Park Playground
Project Location:	16223 SE Stadium Way, Happy Valley
Map No.	23E07B 00501
Project Manager:	Katie Dunham
NCPRD Project #s:	82143
Scheduled Completion:	2013

PURPOSE AND JUSTIFICATION
Concept plan for the Hood View Park was completed in 2009 and added to the NCPRD Master Plan when Happy Valley joined the District. Currently children are utilizing unintended areas for play causing safety concerns. NCPRD was awarded Oregon Parks and Recreation Department grant funds in 2012. Concept plan includes climbing rocks, logs, and critters play structure, habitat gardens, loop trail, picnic tables and benches.

DESCRIPTION AND LOCATION
Construction of a 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 these elements is not expected to significantly increase day to day maintenance park cost, however, the maintenance department will need to do regular inspections of the playground equipment and remove trash from the playground area.

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

2013-14 PROJECT COSTS	
Land Acquisition	
Planning	
Design, Engineering, Permitting	
Construction, Construction Engineering	180,000
Total	\$ 180,000

Fiscal Year	General Fund	Shared Revenue	Grants	Other Gov't	Debt	Other (SDCs)	Total
Previous Yrs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2013-2014	\$ -	\$ -	\$ 77,000		\$ -	\$ 103,000	\$ 180,000
Total	\$ -	\$ -	\$ 77,000	\$ -	\$ -	\$ 103,000	\$ 180,000

CAPITAL IMPROVEMENT PROJECT FORM

PROGRAM SUMMARY

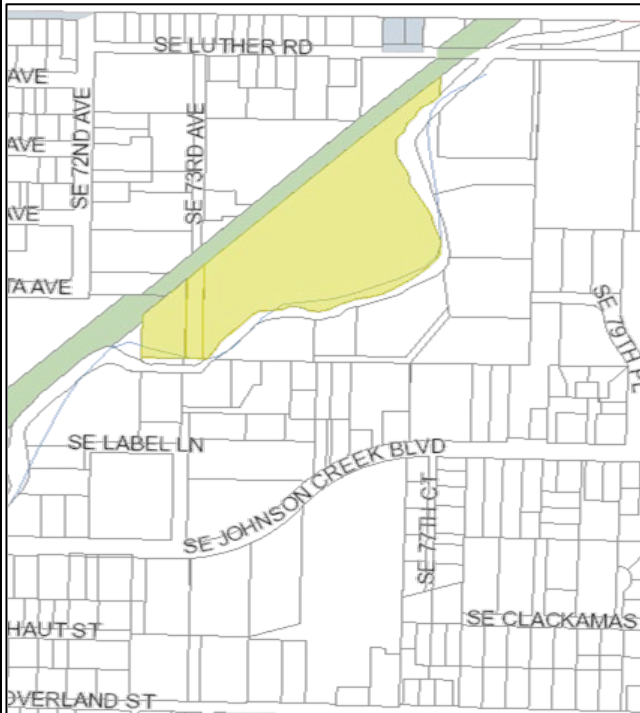
Project Title:	Johnson Creek Property
Project Location:	8855 SE 76th Drive, Portland, OR
Map No.	12E29AB03609
Project Manager:	Katie Dunham
NCPRD Project #s:	82012
Scheduled Completion:	2014

PURPOSE AND JUSTIFICATION

Provides for concept planning of 10 acres of land in Southgate to develop a community park. NCPRD purchased the property in partnership with the City of Portland and Metro in 2009. NCPRD and its partners, including the Clackamas County Development Agency, may begin a Master Planning process in 2014. The process is dependent on acquisition of access property by partners. Future development may be completed in partnership with City of Portland and Metro.

DESCRIPTION AND LOCATION

Planning for a community park in the Southgate area.



IMPACT ON OPERATING BUDGET

The property is currently land banked until development funds are available. During land banking, the NCPRD maintenance division will rough mow the area once or twice a year and remove garbage and debris. Portland Bureau of Environmental Services is preparing to do a sewer project within the property. After the sewer project is complete NCPRD maintenance staff will assume maintenance responsibilities.

NON-FINANCIAL IMPACT

Project provides for the planning of an additional park in a densely developed residential neighborhood.

2013-14 PROJECT COSTS

Land Acquisition	
Planning	60,000
Design, Engineering, Permitting	
Construction, Construction Engineering	
Total	\$ 60,000

Fiscal Year	General Fund	Shared Revenue	Grants	Other Gov't	Debt	Other (SDCs)	Total
Previous Yrs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2013-2014		\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ 60,000
Total	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ 60,000

**NORTH CLACKAMAS PARKS & RECREATION DISTRICT
FY 2013-2014
CAPITAL IMPROVEMENT PROJECT FORM**

PROGRAM SUMMARY	
Project Title:	Sunnyside Village Park No. 5 Property Acquisition
Project Location:	Sunnyside Village off of SE 152nd
Map No.	2S2E1DC-7100
Project Manager:	Jeroen Kok
NCPRD Project #s:	82059
Scheduled Completion:	2013

PURPOSE AND JUSTIFICATION
The Sunnyside Village Plan, adopted in the Clackamas County Comprehensive Plan includes the acquisition and development of six parks in the Sunnyside Village neo-traditional neighborhood. To date, five of the six parks have been acquired and developed. Funding for the purchase is from the Sunnyside Village Park Acquisition Fund. NCPRD staff is working with the property owner to accomplish development of the property in conjunction with development of the adjoining property.

DESCRIPTION AND LOCATION
Acquisition and development of approximately 2.2 acres of neighborhood park property south of Sunnyside Road off SE 152nd Ave in Sunnyside Village.

IMPACT ON OPERATING BUDGET
The NCPRD maintenance division currently maintains five other parks in the Sunnyside Village. After park development estimated annual maintenance cost is \$10,000.

NON-FINANCIAL IMPACT
Project provides for additional neighborhood park land in a densely developed residential neighborhood.

2013-14 PROJECT COSTS	
Land Acquisition	413,394
Planning	
Design, Engineering, Permitting	
Construction, Construction Engineering	148,712
Total	\$ 562,106

Fiscal Year	General Fund	Shared Revenue	Grants	Other Gov't	Debt	Other (SDCs)	Total
Previous Yrs	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
2013-2014	\$ -	\$ -	\$ -	\$ 512,106	\$ -	\$ -	\$ 512,106
Total	\$ -	\$ -	\$ -	\$ 562,106	\$ -	\$ -	\$ 562,106

**NORTH CLACKAMAS PARKS & RECREATION DISTRICT
FY 2013-2014
CAPITAL IMPROVEMENT PROJECT FORM**

PROGRAM SUMMARY	
Project Title:	Trillium Creek Park
Project Location:	16083 SE Anderegg Parkway, Damascus
Map No.	23E07CD09700
Project Manager:	Katie Dunham
NCPRD Project #s:	82369
Scheduled Completion: 2013	

PURPOSE AND JUSTIFICATION
Construction of Trillium Creek Park has been identified as a priority in the NCPRD Master Plan and is a priority of the City of Damascus. NCPRD, Damascus, and WES partnered to host three community meetings and developed a concept plan for the property in 2012. Design plans for the site are complete. Damascus has contributed funds for concept planning, design, and construction of the park.

DESCRIPTION AND LOCATION
Construction of a 1.4 acre neighborhood park in Damascus. Includes an open lawn, playground, walking path, picnic structure, and sports court.


IMPACT ON OPERATING BUDGET
Estimated annual maintenance cost of approximately \$7,000 per year.

NON-FINANCIAL IMPACT
Project provides a new neighborhood park in Damascus. This is the first developed park in Damascus that will be owned and operated by NCPRD.

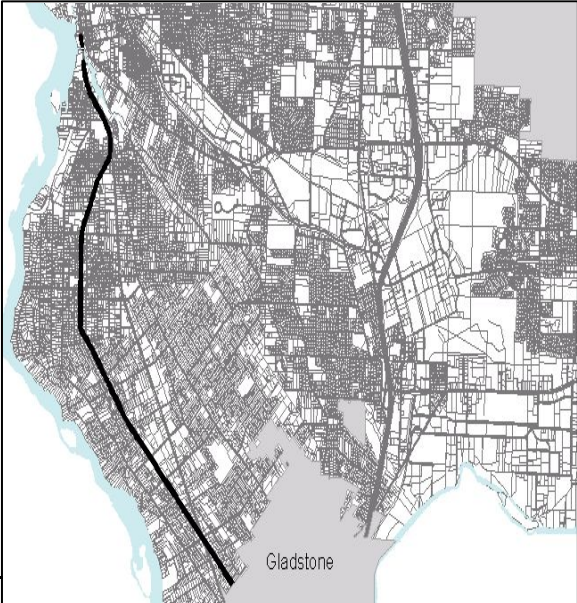
2013-14 PROJECT COSTS	
Land Acquisition, Survey, Site	\$ -
Planning	\$ -
Design, Engineering, Permitting	\$ -
Construction, Construction Engineering	\$ 366,000
Total	\$ 366,000

Fiscal Year	General Fund	Shared Revenue	Grants	Other Gov't	Debt	Other (SDCs)	Total
Previous Yrs	\$ -	\$ -	\$ -	\$ 535,189	\$ -	\$ -	\$ 535,189
Previous Yrs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2013-2014	\$ -	\$ -	\$ -	\$ 366,000	\$ -	\$ 20,000	\$ 386,000
Total	\$ -	\$ -	\$ -	\$ 901,189	\$ -	\$ 20,000	\$ 921,189

**NORTH CLACKAMAS PARKS & RECREATION DISTRICT
FY 2013-2014
CAPITAL IMPROVEMENT PROJECT FORM**

PROGRAM SUMMARY	
Project Title:	Trolley Trail - Reserve
Project Location:	Former Portland Traction Company rail line between SE River Road in Milwaukie and Park Avenue, west of McLoughlin Blvd.
Project Manager:	Jeroen Kok
NCPRD Project #s:	82034, 82404
Scheduled Completion:	2015

PURPOSE AND JUSTIFICATION
The section of the trail between Park Avenue and Glen Echo was completed in 2012. The segment from River Road to Park Avenue is anticipated to be built by TriMet during light rail construction in future years. A reserve has been set aside in the event that light rail does not proceed as planned. Also included are contingency funds to make minor adjustments to trail from Park Avenue to Gladstone post construction, including wayfinding signage.

DESCRIPTION AND LOCATION
Construction of an approximately 6-mile multi-use trail along a former streetcar right-of-way. Starts south of Kellogg Creek in Milwaukie and runs to Glen Echo in Gladstone.


IMPACT ON OPERATING BUDGET
Estimated annual maintenance cost of approximately \$7,000 per mile of constructed trail (about \$35K per year). In kind support expected through volunteers.

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

2013-14 PROJECT COSTS	
Land Acquisition, Survey, Site stabilization	\$ -
Planning	\$ -
Design, Engineering, Permitting	\$ -
Construction, Construction Engineering	\$ 1,500,000
Total	\$ 1,500,000

Fiscal Year	General Fund	Shared Revenue	Grants	Other Gov't	Debt	Other (SDCs)	Total
Previous Yrs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2013-2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000

**NORTH CLACKAMAS PARKS & RECREATION DISTRICT
FY 2013-2014
CAPITAL IMPROVEMENT PROJECT FORM**

PROGRAM SUMMARY	
Project Title:	Spring Park Natural Area Improvements
Project Location:	1881 SE Lark Street, Milwaukie
Map No.	7 taxlots including: 11E35DD06100
Project Manager:	Tonia Burns
NCPRD Project #s:	82024
Scheduled Completion:	2014

PURPOSE AND JUSTIFICATION
Spring Park is one of the District's most visited neighborhood parks, 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 neighborhood group holds a number of annual volunteer events to improve the park's natural area. The project aims to improve and realign the trail, enhance the natural system, and provide educational signage. This project was anticipated in the 2004 NCPRD Master Plan.

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


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

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

2013-14 PROJECT COSTS	
Land Acquisition	
Planning	
Design, Engineering, Permitting	
Construction, Construction Engineering	160,000
Total	\$ 160,000

Fiscal Year	General Fund	Shared Revenue	Grants	Other Gov't	Debt	Other (SDCs)	Total
Previous Yrs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2013-2014	\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ 35,000	\$ 160,000
Total	\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ 35,000	\$ 160,000

Capital Asset Replacement Fund

481-5440

Program Statement:

The purpose of the Capital Asset Replacement program is to coordinate and manage the District's capital maintenance and replacements by saving for and then expending resources on fixed assets in a systematic and prudent manner. The performance and continued use of these capital assets is essential to the health, safety, economic development and quality of life for the citizens of North Clackamas Parks & Recreation District and surrounding communities.

2013/2014 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.
- 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 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Materials and Services	\$ -	\$ 2,619	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Capital Outlay	50,836	253,130	974,552	329,345	329,345	329,345
Contingency	-	-	958,105	1,328,961	1,328,961	1,328,961
Total Budget	\$ 50,836	\$ 255,749	\$ 1,957,657	\$ 1,683,306	\$ 1,683,306	\$ 1,683,306

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 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 481 5440 Fixed Asset Replacement							
302001	Beginning Fund Balance	\$ 321,766	\$ 572,292	\$ 1,427,726	\$ 971,806	\$ 971,806	\$ 971,806
333001	Local & Other Gov Grants	-	45,439	-	-	-	-
360001	Misc. Revenue	-	-	121,031	100,000	100,000	100,000
361000	Interest Income	1,362	3,368	1,500	4,000	4,000	4,000
390113	Transfer from Fund 113	300,000	1,059,148	357,400	600,000	600,000	600,000
390270	Transfer from Fund 270	-	-	50,000	7,500	7,500	7,500
Total Resources		<u>\$ 623,128</u>	<u>\$ 1,680,246</u>	<u>\$ 1,957,657</u>	<u>\$ 1,683,306</u>	<u>\$ 1,683,306</u>	<u>\$ 1,683,306</u>

Capital Asset Replacement Fund
Requirements

Object Code	Item	Actual 10-11	Actual 11-12	Budget 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Cost Center 481 5440 Fixed Asset Replacement							
425100	Small Tools & Minor Equip	\$ -	\$ 2,619	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
485201	Capital Equip/Non-CIP	30,500	70,287	846,098	55,345	55,345	55,345
485210	Building Improvements	-	45,439	90,000	170,000	170,000	170,000
485300	Furniture & Equipment	12,736	4,781	-	20,000	20,000	20,000
485304	Kitchen Equipment	-	-	20,000	-	-	-
485400	Operating Equipment	7,600	99,157	18,454	20,000	20,000	20,000
485500	Vehicles	-	33,465	-	64,000	64,000	64,000
499001	Contingency	-	-	958,105	1,328,961	1,328,961	1,328,961
Total Requirements		<u>\$ 50,836</u>	<u>\$ 255,749</u>	<u>\$ 1,957,657</u>	<u>\$ 1,683,306</u>	<u>\$ 1,683,306</u>	<u>\$ 1,683,306</u>
Total Resources		<u>\$ 623,128</u>	<u>\$ 1,680,246</u>	<u>\$ 1,957,657</u>	<u>\$ 1,683,306</u>	<u>\$ 1,683,306</u>	<u>\$ 1,683,306</u>

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

Expenditure Detail of Specific Line Items

Materials and Services Detail

Small Tools & Minor Equipment	\$ 25,000
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Capital Improvements Detail

Parks Maintenance:

Infield Groomer	20,000
Ardenwald Playground Equipment	11,400
Maintenance Utility Building at Hood View Park	90,000
One Ton Ford 4X4 Crew Cab/Short bed Pickup	26,350

Milwaukie Center

Telecommunications System	23,595
400 Chairs	20,000

Aquatic Park:

Dry-vit - Vertical Exterior Surface repair	80,000
Telecommunications System	20,350

Natural Resources

One Ton Ford 4X4 Crew Cab Pickup	30,150
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Transportation

Transportation Bus Grant Match Funds	7,500
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Total Budget Request for Activity	329,345
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Grand Total of Requests for Activity	354,345
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Undesignated Fixed Asset/Capital Replacements	1,328,961
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Grand Total Appropriated for Activity	\$ 1,683,306
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Clackamas County
North Clackamas Parks and Recreation District
Fiscal Year 2013-2014 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				
Year	Principal	Interest	Total	
FY 13-14	\$ 330,000	\$ 232,138	\$ 562,138	
FY 14-15	\$ 345,000	\$ 221,582	\$ 566,582	
FY 15-16	\$ 355,000	\$ 210,207	\$ 565,207	
FY 16-17	\$ 365,000	\$ 198,507	\$ 563,507	
FY 17-18	\$ 380,000	\$ 186,306	\$ 566,306	
FY 18-19	\$ 395,000	\$ 173,321	\$ 568,321	
FY 19-20	\$ 410,000	\$ 159,431	\$ 569,431	
FY 20-21	\$ 430,000	\$ 144,516	\$ 574,516	
FY 21-22	\$ 445,000	\$ 128,543	\$ 573,543	
FY 22-23	\$ 465,000	\$ 111,591	\$ 576,591	
FY 23-24	\$ 485,000	\$ 93,657	\$ 578,657	
FY 24-25	\$ 505,000	\$ 74,721	\$ 579,721	
FY 25-26	\$ 525,000	\$ 54,763	\$ 579,763	
FY 26-27	\$ 550,000	\$ 33,663	\$ 583,663	
FY 27-28	\$ 570,000	\$ 11,400	\$ 581,400	
	\$ 6,555,000	\$ 2,034,346	\$ 8,589,346	

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 *				
Year	Principal	Interest	Total	
FY 13-14	\$ 335,000	\$ 161,500	\$ 496,500	
FY 14-15	\$ 340,000	\$ 154,800	\$ 494,800	
FY 15-16	\$ 350,000	\$ 146,300	\$ 496,300	
FY 16-17	\$ 355,000	\$ 136,675	\$ 491,675	
FY 17-18	\$ 370,000	\$ 126,025	\$ 496,025	
FY 18-19	\$ 380,000	\$ 114,925	\$ 494,925	
FY 19-20	\$ 395,000	\$ 101,625	\$ 496,625	
FY 20-21	\$ 405,000	\$ 87,800	\$ 492,800	
FY 21-22	\$ 420,000	\$ 71,600	\$ 491,600	
FY 22-23	\$ 440,000	\$ 54,800	\$ 494,800	
FY 23-24	\$ 455,000	\$ 37,200	\$ 492,200	
FY 24-25	\$ 475,000	\$ 19,000	\$ 494,000	
	\$ 4,720,000	\$ 1,212,250	\$ 5,932,250	

Summary All Debt				
Year	Principal	Interest	Total	
FY 13-14	\$ 665,000	\$ 393,638	\$ 1,058,638	
FY 14-15	\$ 685,000	\$ 376,382	\$ 1,061,382	
FY 15-16	\$ 705,000	\$ 356,507	\$ 1,061,507	
FY 16-17	\$ 720,000	\$ 335,182	\$ 1,055,182	
FY 17-18	\$ 750,000	\$ 312,331	\$ 1,062,331	
FY 18-19	\$ 775,000	\$ 288,246	\$ 1,063,246	
FY 19-20	\$ 805,000	\$ 261,056	\$ 1,066,056	
FY 20-21	\$ 835,000	\$ 232,316	\$ 1,067,316	
FY 21-22	\$ 865,000	\$ 200,143	\$ 1,065,143	
FY 22-23	\$ 905,000	\$ 166,391	\$ 1,071,391	
FY 23-24	\$ 940,000	\$ 130,857	\$ 1,070,857	
FY 24-25	\$ 980,000	\$ 93,721	\$ 1,073,721	
FY 25-26	\$ 525,000	\$ 54,763	\$ 579,763	
FY 26-27	\$ 550,000	\$ 33,663	\$ 583,663	
FY 27-28	\$ 570,000	\$ 11,400	\$ 581,400	
	\$ 11,275,000	\$ 3,246,596	\$ 14,521,596	

* 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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GLOSSARY

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

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

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

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

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 (governing body) will be held on June 27, 2013 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, 2013 as approved by the North Clackamas Park & Recreation District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 150 Beaver Creek 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 used the preceding year. If different, the major changes and their effect on the budget are:

Contact: Kelly Stacey

Telephone: 503-742-4360

Email: kellysta@clackamas.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2011-2012	Adopted Budget This Year 2012-2013	Approved Budget Next Year 2013-2014
Beginning Fund Balance/Net Working Capital	6,714,642	7,324,693	8,598,549
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	4,266,055	3,158,299	3,890,262
Federal, State and All Other Grants, Gifts, Allocations and Donations	932,627	2,142,373	2,865,226
Interfund Transfers / Internal Service Reimbursements	3,264,846	4,150,476	2,829,420
All Other Resources Except Current Year Property Taxes	112,524	78,960	76,565
Current Year Property Taxes Estimated to be Received	5,269,692	5,315,902	5,699,903
Total Resources	20,560,386	22,170,703	23,959,925

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	0	0	0
Materials and Services	6,994,462	8,280,545	8,187,368
Capital Outlay	659,031	3,547,849	4,876,451
Debt Service	1,055,738	1,057,000	1,060,000
Interfund Transfers	3,164,846	3,612,179	2,287,314
Contingencies	0	4,909,325	7,345,243
Unappropriated Ending Balance and Reserved for Future Expenditure	8,686,309	763,805	203,549
Total Requirements	20,560,386	22,170,703	23,959,925

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	989,720	1,107,733	920,021
Parks Maintenance	1,401,164	1,680,569	1,861,207
Program Services	864,942	1,041,634	1,242,520
Milwaukie Center	732,606	699,299	639,715
Aquatic Park	1,648,100	1,777,457	1,780,234
Marketing & Communications	217,686	338,602	323,081
Planning	652,102	409,671	380,064
Natural Resources	0	503,102	342,531
Nutrition and Transportation Fund			
Nutrition	348,026	518,179	497,609
Transportation	136,107	177,299	173,386
Debt Service Funds	1,057,128	1,059,000	1,062,000
Capital Projects Fund	405,901	2,573,297	4,547,106
Capital Asset Replacement Fund	255,749	999,552	354,345
Non-Departmental / Non-Program	11,851,155	9,285,309	9,836,106
Total Requirements	20,560,386	22,170,703	23,959,925
Total FTE	0	0	0

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

The Clackamas County Town Center Urban Renewal District is scheduled to terminate at the end of FY12-13, returning increased assessed value to the tax rolls within the Urban Renewal District boundary. The NCPRD boundary will realize an increase in assessed value of \$551 million resulting in an estimated \$280,000 in additional property tax revenue to the District.

The District's maintenance operations relocated into a larger, more efficient facility in December 2012. The facility is centrally located within the District boundaries with good transportation access in close proximity to our larger facilities, the Aquatic Park, the Milwaukie Center and North Clackamas Park. The facility provides sufficient office and shop space to accommodate both Park Maintenance operations and Natural Resource operations. The facility also allows for the maintenance trucks and trailers to remain loaded and secured in the garage during off hours. The previous location required daily loading and unloading of the equipment, consuming 30 minutes per day for six maintenance staff. The secure garage also reduces the wear and tear on the trucks and trailers since equipment is now kept out of the elements when not in use.

Program Services will be adding a *summer* adult softball league which was previously operated by an outside contractor. Operation of this program by NCPRD staff will provide continuity in District programming and will provide more efficient scheduling of the facility. Program fees will cover all of the costs of the new program.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
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	\$11,275,000	\$0
Other Borrowings	\$0	\$0
Total	\$11,275,000	\$0

* If more space is needed to complete any section of this form, insert lines (rows) on this sheet or add sheets. You may delete unused 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
2013-2014

☐ Check here if this is
an amended form.

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

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

6/27/13

Mailing Address of District

City

State

ZIP code

Date

Laura Zentner

BCS Deputy 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
Rate -or- Dollar Amount

1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit)	1	0.5382	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4. 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)



NORTH CLACKAMAS PARKS & RECREATION DISTRICT

Administration

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

June 27, 2013

Board of County Commissioners
Clackamas County

Members of the Board:

**Approval of a Resolution for North Clackamas Parks & Recreation District
Adopting a 2013-14 Fiscal Year Budget, Making Appropriations and
Imposing and Categorizing Taxes for the Period of July 1, 2013 through June 30, 2014**

Purpose/Outcome	Adoption of Fiscal Year (FY) 2013-14 budget for North Clackamas Parks & Recreation District (NCPRD)
Dollar Amount and fiscal Impact	North Clackamas Parks & Recreation District FY 2013-14 budget in the amount of \$23,959,925
Funding Source	Property taxes, System Development Charges, fees, grants, donations, etc.
Safety Impact	N/A
Duration	July 1, 2013 through June 30, 2014
Previous Board Action/Review	April 3, 2013 - NCPRD District Advisory Board recommended forwarding budget to NCPRD budget committee for approval. May 23, 2013 - NCPRD budget committee approved the FY 2013-14 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 2013-14 fiscal year.

This resolution will establish a budget for North Clackamas Parks and Recreation District in the amount of **\$23,959,925**.

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**

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 2013-14 FISCAL YEAR BUDGET, MAKING
APPROPRIATIONS AND IMPOSING AND
CATEGORIZING TAXES FOR THE PERIOD
OF JULY 1, 2013 THROUGH JUNE 30, 2014

Resolution No. 2013-55

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, 2013 through June 30, 2014, 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 19, 2013; 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 2013-2014 in the amount of **\$23,959,925** 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 2013-2014 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:

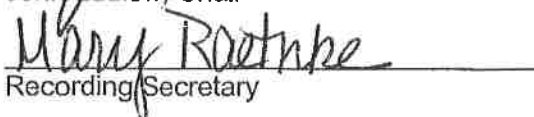
At the rate of \$0.5382 per \$1,000 of assessed value for permanent rate tax.

ADOPTED this 27th day of June, 2013

CLACKAMAS COUNTY BOARD OF COMMISSIONERS

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


John Ludlow, Chair


Recording Secretary

**North Clackamas Parks and Recreation District
Fiscal Year 2013-2014
Exhibit A**

General Fund

Administration Division	\$ 920,021
Parks Maintenance Division	\$ 1,861,207
Program Services Division	\$ 1,242,520
Milwaukie Center Division	\$ 639,715
Aquatic Park Division	\$ 1,780,234
Community Relations	\$ 323,081
Planning Division	\$ 380,064
Natural Resources	\$ 342,531
Non-departmental	
Transfers to Other Funds	\$ 1,405,000
Contingency	\$ 1,752,869
	<u>\$10,647,242</u>

Nutrition & Transportation Fund

Nutrition Division	\$ 497,609
Transportation Division	\$ 173,386
Non-departmental	
Transfers to Other Funds	\$ 32,332
Contingency	\$ 609,403
	<u>\$ 1,312,730</u>

System Development Charge District-wide Fund

Transfers to Other Funds	\$ 839,982
Contingency	\$ 1,314,331
	<u>\$ 2,154,313</u>

System Development Charge Zone 1 Fund

Contingency	\$ 6,152
	<u>\$ 6,152</u>

System Development Charge Zone 2 Fund

Contingency	\$ 224,275
	<u>\$ 224,275</u>

System Development Charge Zone 3 Fund

Contingency	\$ 1,272,527
	<u>\$ 1,272,527</u>

Debt Service Fund - Series 2010

Materials and Services	\$ 1,000
Debt Service	\$ 497,000
Reserve (Unappropriated)	\$ 97,438
	<u>\$ 595,438</u>

Debt Service Fund - Series 2008

Materials and Services	\$ 1,000
Debt Service	\$ 563,000
Reserve (Unappropriated)	\$ 106,111
	<u>\$ 670,111</u>

Capital Projects Fund

Capital Outlay	\$ 4,547,106
Transfers to Other Funds	\$ 10,000
Contingency	\$ 836,725
	<u>\$ 5,393,831</u>

Fixed Asset Replacement

Materials and Services	\$ 25,000
Capital Outlay	\$ 329,345
Contingency	\$ 1,328,961
	<u>\$ 1,683,306</u>

Grand Total	<u>\$ 23,959,925</u>
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Total Appropriated	\$ 23,756,376
Total Unappropriated	\$ 203,549
	<u>\$ 23,959,925</u>