



ADOPTED BUDGET

FISCAL YEAR 2015/2016

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NCPRD is a service district of Clackamas County



NORTH CLACKAMAS PARKS and RECREATION DISTRICT

**FISCAL YEAR 2015/2016
Adopted Budget**

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

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NORTH CLACKAMAS PARKS & RECREATION DISTRICT

Administration

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June 1, 2015

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 \$42,250,824 for fiscal year 2015/2016, to the Budget Committee for consideration and approval.

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

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

The District manages more than 75 parks, trails and natural areas, including the 6-mile Trolley Trail, Mount Talbert Nature Park and four facilities: the North Clackamas Park, the Hood View Sports Complex, the Milwaukie Center, and the Aquatic Park. NCPRD offers a wide range of recreation and educational offerings, from swimming lessons and art classes to special events, health/fitness classes, senior activities and natural resource programs. For fiscal year 2015/2016, NCPRD employs 32.4 regular FTE (full-time equivalent) positions and 43.4 seasonal FTE positions.

NCPRD has a dedicated tax base of \$0.5382 per \$1,000 of assessed value, which is projected to generate \$6.3 million in fiscal year 2015/2016. This is the lowest parks district tax rate among comparable districts in the state, including: Tualatin Hills Parks & Recreation District, \$1.31; Bend Metro Parks & Recreation District, \$1.46; Willamalane Parks & Recreation (Springfield), \$1.97.

The total fiscal year 2015/2016 budget for NCPRD in the amount of \$42.2 million can be summarized as follows: \$11.2 million for Operations, \$12.5 million for Capital Projects, \$2.6 million for Capital Asset Repair & Replacement, \$1.3 million for Debt and \$14.6 million in Interfund Transfers.

The Interfund Transfers include transfers between various funds including the General Fund, Nutrition & Transportation Fund, System Development Charge Funds, Debt Service Funds and Capital Project Funds. These transfers do not represent additional dollars but represent the movement of cash between funds.

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

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

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

Master Plan/Election Results

Fiscal year 2014/2015 was a critical year for NCPRD as the District completed the final draft of an updated District-wide Master Plan to guide the District for the next 10 years. The new Master Plan provided the history, investments and funding sources of the District. Most importantly, it provided input from our residents regarding their wants and needs for parks and recreation facilities and services in the future.

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

- Adopt an aspirational Capital Improvement Plan to meet the needs of residents and balance levels of service throughout the District.
- Identify funding sources for the aspirational Capital Improvement Plan: explore issuing a bond for capital.
- Review and update System Development Charge zones, rates and methodology.
- Identify funding sources for additional recreational programming and operations and maintenance; consider increasing the District's permanent tax rate.
- If re-forming the District to increase the permanent tax rate, consider re-forming as a Special Parks and Recreation District under ORS 266 in order to get the benefits of representative governance and the focus of a special purpose board.

Based on the Master Plan recommendations and in conjunction with the District Advisory Board and Board of County Commissioners, the District put a measure on the November 2014 ballot with the goal of establishing a sustainable, long-term funding strategy for the District moving forward. This measure would have:

- Reformed the District as a new, independent park and recreation district with its own, local, elected governing board.
- Established a tax rate of .89 cents/\$1,000 in assessed home value (this was a 35 cents per \$1,000 increase from current rates or \$7 per month more for a \$250,000 home).

The increased funding would have:

1. Enabled the District to repair, replace and refurbish aging assets.
2. Enhanced efforts to acquire and protect land important for wildlife habitat and natural ecological processes while providing high quality passive recreation.
3. Expanded recreational programs and services to meet growing demand, particularly for older adults and youth.
4. Allowed the District to acquire and develop new trail links.
5. Allowed the District to create partnership opportunities to develop sports fields, improve spaces for seniors and establish community gathering spaces.

Unfortunately Measure 3-451 did not pass - with 46 percent of District voters supporting the measure and 56 percent opposing the measure.

Based on the outcome of the election, District staff was directed by the Board to update the Master Plan and SDC Ordinance to reflect the results of Measure 3-451. This update will include revisions to the Capital Improvement Plan including a revision of capital projects as well as revisions to the SDC rates to reflect the funding that will be available. This update will also include a reforecast of the assessed value growth projected throughout the District and the estimated SDC revenue to be collected in the future throughout the District.

Performance Clackamas Initiative

In September 2014, Clackamas County embarked on a new strategic initiative, Performance Clackamas. Adoption of Performance Clackamas demonstrates the county's intent to focus on the customer outcomes while also keeping taxpayers informed about how public funds are being used to achieve adopted County Goals. The format of Performance Clackamas is based on Managing for Results (MFR), a comprehensive and integrated management system focused on achieving results for the customer. Five basic components capture the essence of MFR:

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

NCPRD is part of Business and Community Services, and was one of three departments in the County that was selected to be the first to implement Performance Clackamas. To that end, the NCPRD managers and staff spent two intensive weeks learning about the MFR process, identifying NCPRD services and breaking those services into Lines of Business and various programs.

During fiscal year 2015/2016, NCPRD staff will continue learning about MFR and begin implementing Performance Clackamas; however, the budget document will not reflect the new MFR format until fiscal year 2016/2017. Performance Clackamas also aligns well with the implementation of NCPRD's Cost Recovery Pyramid Plan and we anticipate incorporating critical elements of the cost recovery pyramid into the Performance Clackamas Management approach.

Activity Highlights

- Partnered with the City of Milwaukie to supervise construction of phase 2 improvements to Milwaukie Riverfront park including: new entries and exits to the site, new traffic control and pedestrian crossings, new parking and stormwater facilities, a river walk, new boat ramp and boating floats, and a new restroom facility. Additionally, NCPRD is assuming maintenance responsibilities for the new park features, including an expansive open lawn area. The grand opening for the much improved park was held on May 1, 2015.
- Partnered with Metro and Happy Valley to acquire and develop the new Scouter Mountain Nature Park. NCPRD wrote a state parks grant for \$295,000 that was awarded to Metro for construction. Staff also assisted with design and construction management, and took part in a public art selection process. The site includes a large picnic facility with a restroom, parking, a one-mile trail system, viewpoints and public art installations. The park was opened to the public in August, 2014.
- Partnered with the City of Milwaukie to further efforts to develop four future park sites including preliminary construction drawings for Wichita Neighborhood Park and master plans for Balfour, Bowman & Brae Neighborhood Parks, and for Kronberg Nature Park. City approvals for the master plans are in process and future efforts will focus on identifying potential funding sources for project implementation.
- Implemented a graffiti abatement program along the Trolley Trail to alert property owners to the presence of graffiti and provide technical and removal assistance as needed – resulting in less graffiti on private property along the trail corridor.
- Partnered with the Department of Transportation & Development to install electricity and an automated gate at the Oak Grove Boat Ramp to preserve public access and use of the boat ramp while addressing public safety and health issues.
- Completed the final design and construction details for Phase 2 development and restoration of the Spring Nature Park. In addition, NCPRD was awarded several grants to support the implementation of this project. This project has many partners including the local Island Station Neighborhood Association, the City of Milwaukie, Oregon Department of Fish & Wildlife, Portland Parks and Recreation, and the Willamette Riverkeepers. Due to these grants and partnerships, NCPRD will only need to contribute 20 percent of the total implementation costs. Permit applications have been submitted in anticipation of a late summer 2015 construction schedule.
- Provided recreational Hoopers basketball for 1,625 participants that ranged in age from kindergarten through high school through a partnership with North Clackamas School District to utilize twelve local school gymnasiums.
- Engaged more than 1,500 youth in District parks with the NCPRD RecMobile – a free program which provides activities for youth to engage their body and mind while inspiring creativity.
- Increased attendance at Movies in the Park with over 1,650 participants by partnering with the Library and providing activities prior to the movies.

- Provided 40,731 participants water safety instruction which includes swim lessons, PE classes, and water safety classes. The year-round swim team program filled to capacity by engaging over 100 youth swimmers. The North Clackamas Aquatic Park hosted over 115,000 people participating in Big Surf! (Recreational water play).
- The Milwaukie Center had almost 40,000 hours of volunteerism in fiscal year 2014/2015. This equates to about 20 FTE. Volunteers helped in many different program areas including the Transportation and Travel program, social services, nutrition, recreation services, clerical, administration, and with the non-profit organization Friends of the Milwaukie Center.
- The Milwaukie Center's Nutrition Program prepared and delivered 65,100 meals to NCPRD's homebound elderly and disabled, served 7,200 meals to seniors at the Center, and served an additional 12,000 people at Pete's Café.
- The Milwaukie Center provided 10,000 rides to area seniors and disabled citizens. The program acquired two new lift equipped buses through the State of Oregon Special Transportation fund.

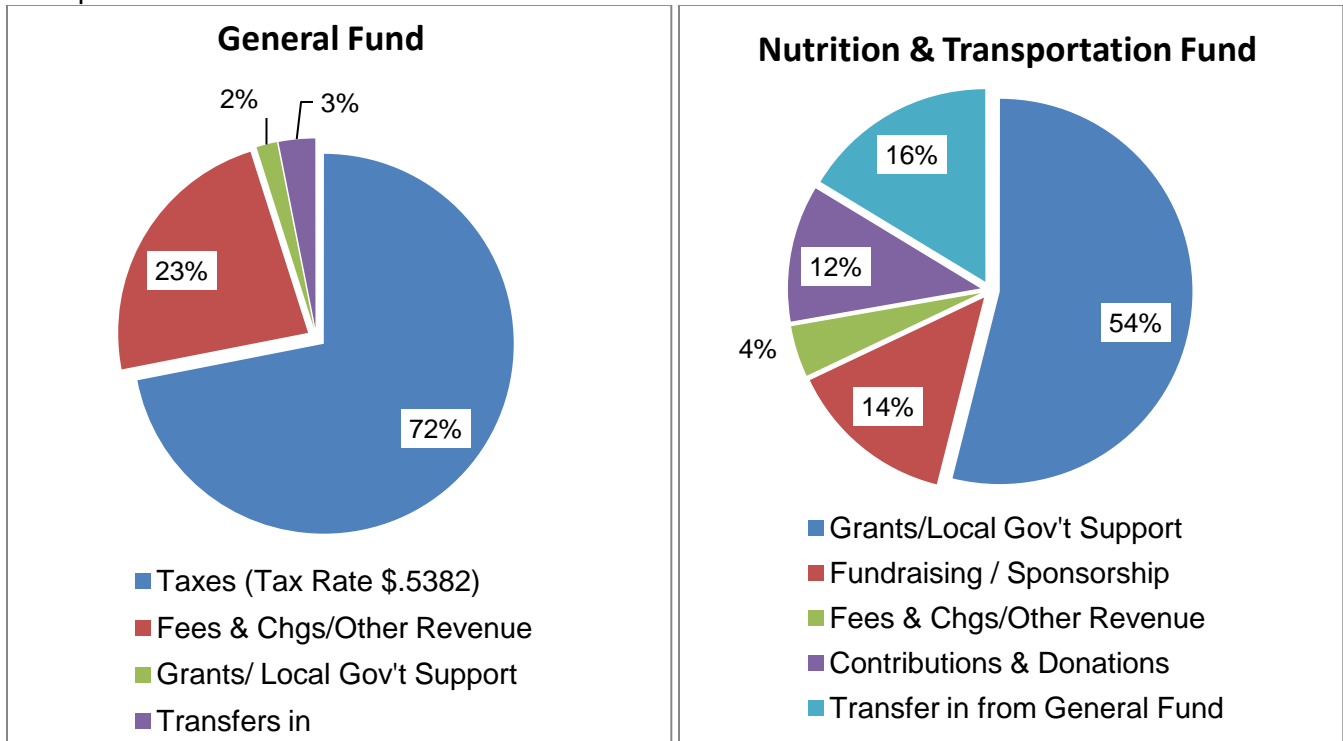
Budget Highlights

The budget for fiscal year 2015/2016 was assembled to achieve the following goals and priorities:

- Ensure the long-term financial stability of the District.
- Ensure District resources are aligned with current community needs and expectations for Parks & Recreation programs, services and facilities based on the results of the 2014 Master Plan and results of Measure 3-451 submitted to the voters in November 2014.
- Provide exceptional recreation, fitness, education and social services programs to District residents that are data-driven, priced through the cost recovery methodology, reach the greatest number of residents with resources available and align with needs/desires of District population.
- Execute the District's Capital Improvement Plan by only adding facilities required by growth and supported by new assessed value growth.
- Take care of existing District parks and facilities - Build a Capital Asset Replacement Fund by systematically setting aside funds for asset repair and replacement.
- Implement Performance Clackamas and the Cost Recovery Model to inform management and enable better decision making.

Operating Revenues

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

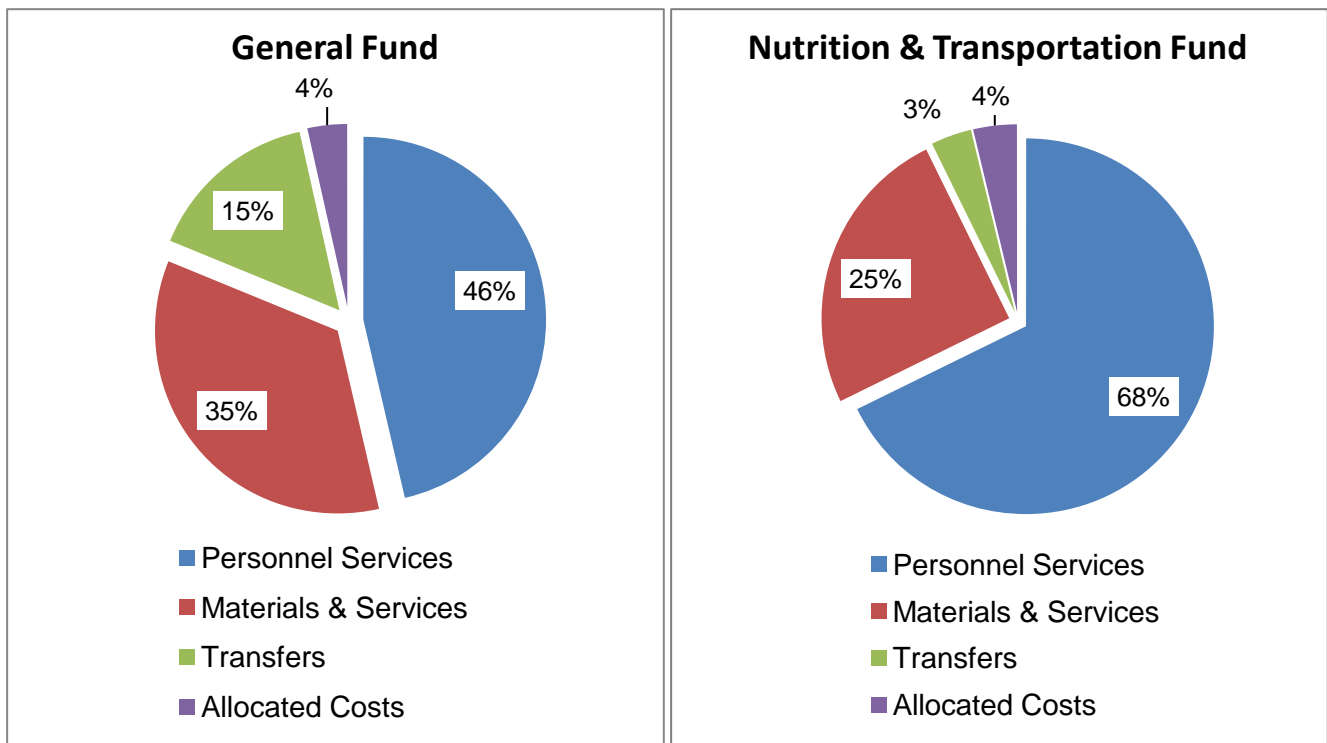


*Charts exclude beginning fund balance

- The assessed value of property within the District is projected to increase 4.75% for fiscal year 2015/2016 resulting in projected tax revenue at just over \$6.3 million, representing 72% of the General Fund revenue.
- Fees & charges, concessions, and other revenue provide approximately 23% of the General Fund operating revenue in fiscal year 2015/2016.
- Over half of the Nutrition and Transportation Fund revenue is from federal and state grants; the remainder is largely comprised of fees & charges, fundraising and donations.
- The Nutrition & Transportation Fund will receive a \$100,000 transfer from the General Fund in fiscal year 2015/2016 to subsidize the cost of operations. Staff is working to reduce this subsidy and find a solution for long-term sustainable funding.

Operating Expenditures

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



*Charts exclude contingency

Personnel

NCPRD's proposed budget includes 32.4 full-time Regular (FTE) positions and 43.3 seasonal (FTE) positions. Personnel costs for fiscal year 2015/2016 represent approximately 46% of the General Fund operating budget and 68% of the Nutrition and Transportation operating budget. The personnel costs are reflective of a 2.1% cost of living adjustment and 3.5% merit increases.

Materials and Services

Expenses other than personnel, capital items, transfers, and allocated costs make up 35% of the General Fund operating budget. The Nutrition and Transportation Fund spends 25% in this category. Also included in this category is the Liability Insurance expense which increased 23% from prior year to \$132,744 in fiscal year 2015/2016.

Allocated Costs

Allocated charges increased 11% from prior year and consist of expenditures billed by the County for administrative support services such as human resources, finance, information technology, county administration, public and government affairs and facility charges. Allocated costs represent over 4% of the General Fund and Nutrition and Transportation Fund operating budgets.

Transfers

Transfers to other NCPRD funds from the General Fund make up 15% of the General Fund operating expenditures. These transfers cover debt service, personnel costs related to capital project

management, a transfer to the Nutrition & Transportation Fund to subsidize the program and a transfer to the Capital Asset Replacement fund to repair and replace District capital assets. The Nutrition & Transportation Fund transfer to the General Fund is 3% of total operating expenditures and represents the Nutrition & Transportation Fund's share of utility costs at the Milwaukie Center.

Capital Asset Replacement Fund

To ensure funds are systematically set aside for the future repair and replacement of District capital assets, staff annually analyzes and inventories capital assets to determine the amount of funds to set aside each year to adequately maintain and repair District assets. This year's analysis reveals 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 needed amount is set aside each year. For fiscal year 2015/2016 the Capital Asset Replacement fund is budgeted to receive a transfer from the General Fund in the amount of \$600,000. As mentioned, since this amount is not adequate to cover the expected need, the District's management team will continue to work on a long-term solution.

Capital Improvement Program

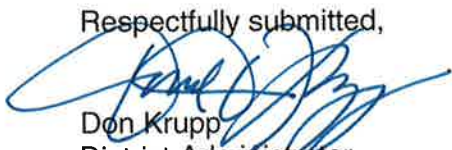
The primary revenue sources for Capital Improvements are Park System Development Charges (SDC's), grants and General Fund support. Fiscal year 2015/2016 SDC revenue projections (excluding beginning fund balance) are approximately \$2.5 million, which represents a \$400,000 increase from the current year budget.

The District's Capital Improvement budget for fiscal year 2015/2016 is approximately \$12.6 million including \$9 million of SDC revenue collected in prior years. This year's major projects include potential park acquisitions in Happy Valley for the future development of neighborhood parks, the development of an Artificial Turf field in Happy Valley, the development of Hidden Falls Trail, potential park acquisition in the unincorporated area west of I-205, Spring Park Improvements, improvements to Harmony Road neighborhood Park, and a maintenance building at Hood View Park. The District also received funds from Tri-Met resulting from a real estate transaction related to the new Portland to Milwaukie light rail line where it runs parallel to NCPRD's Trolley Trail. The source of funds for the Trolley Trail acquisition was Metro Greenspace dollars; therefore, the \$514,560 in revenue from this real estate transaction needs to be re-purposed according to Metro Greenspace criteria. A detailed capital projects list is included in this proposed budget document.

Acknowledgements

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

Respectfully submitted,

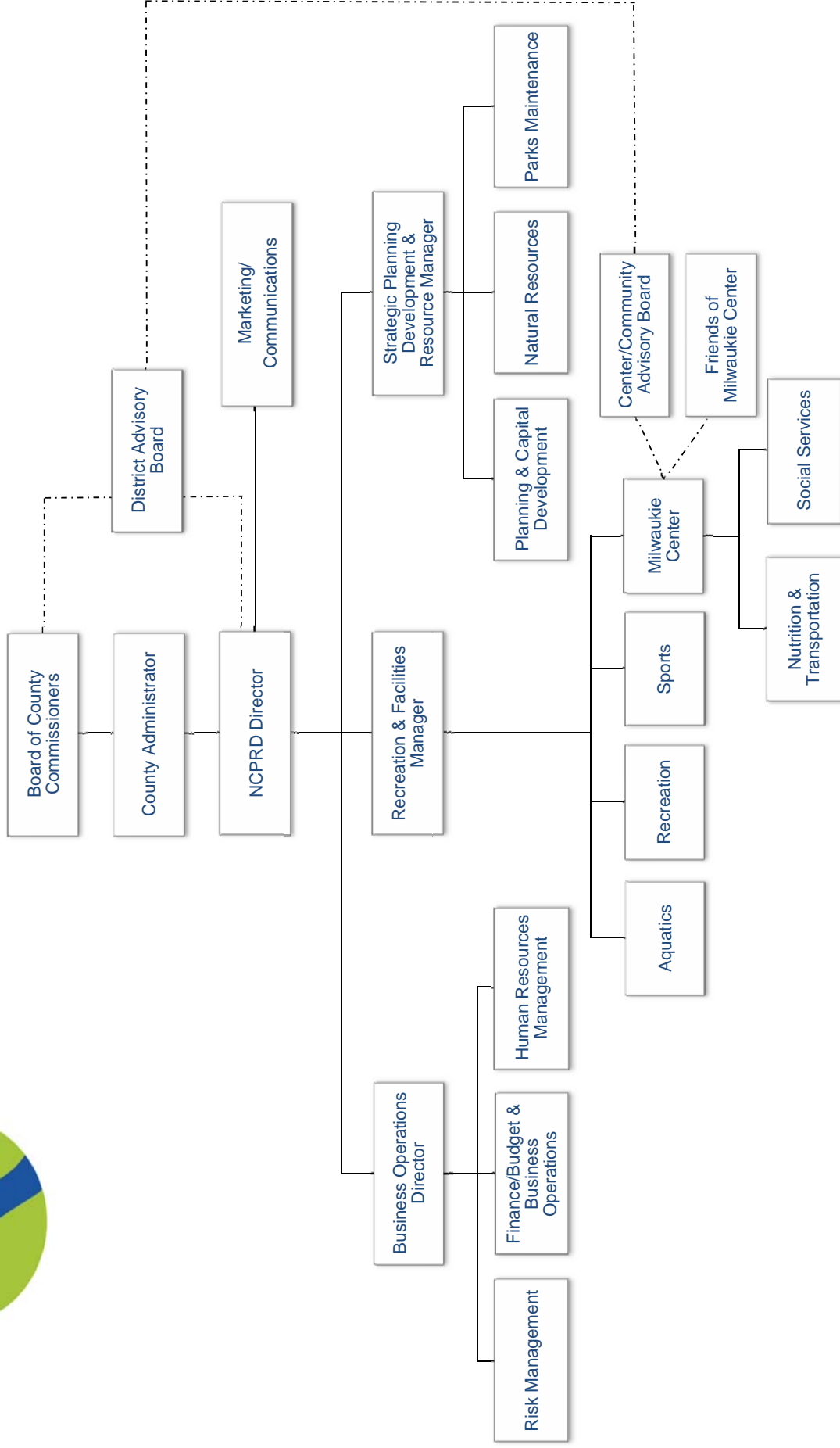


Don Krupp
District Administrator
NCPRD Budget Officer



North Clackamas Parks and Recreation District

Fiscal Year 2015/2016 Organizational Chart



North Clackamas Parks and Recreation District Fiscal Year 2015/2016

General Budget Guidelines – Operating Funds

- The District shall maintain an ***emergency contingency*** funded at a minimum of 5 percent of general fund operating expenditures. This contingency is for unexpected expenditures that staff could not have known about at the time the budget was prepared.
- The District shall maintain an ***operating fund balance*** funded at a minimum of 10 percent of operating expenditures or the minimum cash flow necessary to cover operating expenditures in amounts sufficient to bridge months in each year during which inflows of revenues and outflows of expenditures fluctuate, whichever is greater. This will help maintain the minimum cash flow necessary to ensure the District will not need to issue Tax Anticipation Notes (short-term borrowing).
- The District shall recognize that the beginning fund balance is a one-time, non-recurring resource. To the extent feasible, one-time resources will be applied toward one-time expenditures. This application will ensure a balance between current, recurring revenues and expenditures. It also should help to ensure a stable ending fund balance.
- The District shall, to the extent feasible, balance current (recurring) revenues and current (recurring) expenditures. Fund balance shall not be used to pay for ongoing revenues and expenditures.
- The District shall maintain a policy of aggressively collecting accounts receivable whereby after District staff has exhausted all in-house collection alternatives, accounts are assigned to a private collection agency.
- The District's general fund shall not pick up any expenditure that can be attributed or charged to another fund. This is achieved through an administrative allocation to the various funds. This policy will help to maintain the long-term stability of the general fund.
- The District shall maintain its infrastructure at a level adequate to protect the District's capital investment and to minimize future maintenance and replacement costs. It shall be the goal of the District not to defer maintenance of infrastructure.
- The District shall continue to transfer sufficient funds to the Capital Asset Replacement Fund to meet short-term capital asset needs while saving for future repair and replacement of assets.
- The District shall proactively increase revenues and decrease expenses where possible through lean processes allowing for increased efficiency and more cost-effective operations.

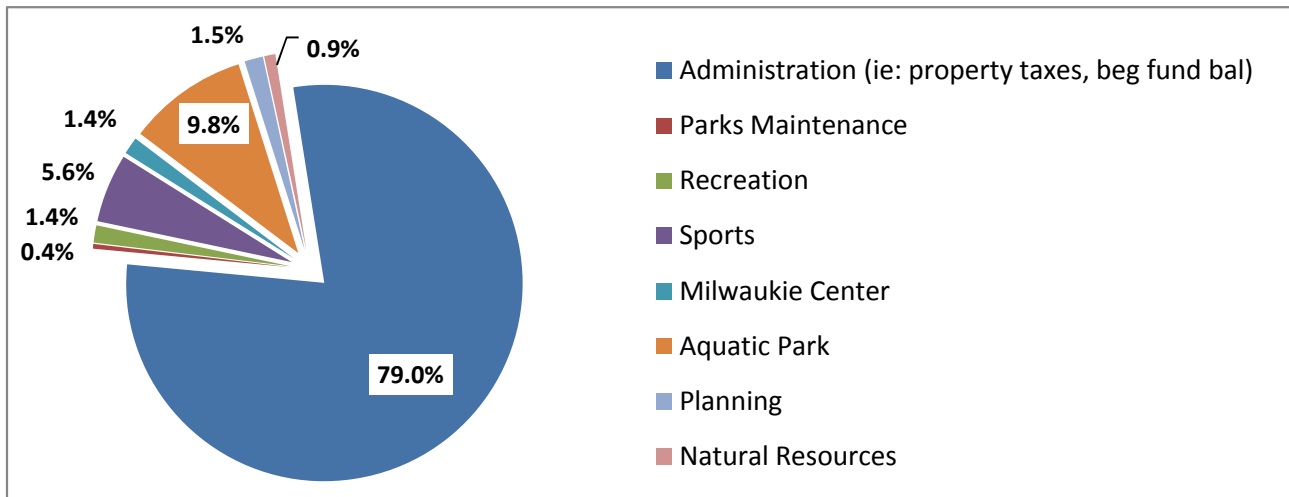
North Clackamas Parks & Recreation District

Fund Accounting Structure

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

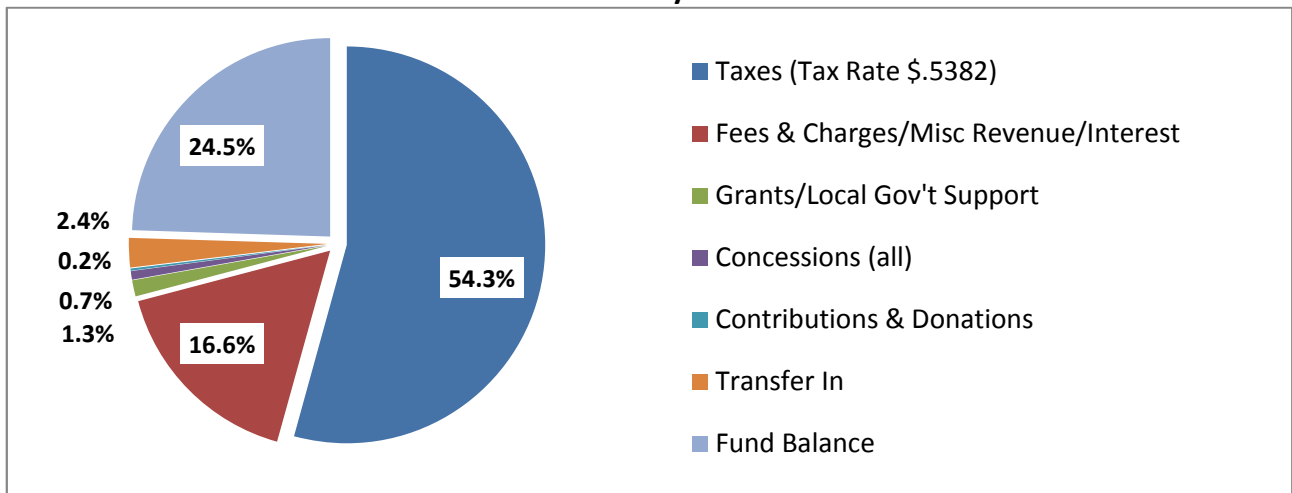
North Clackamas Parks & Recreation District Fiscal Year 2015/2016 Budget - General Fund 113

Revenue by Program



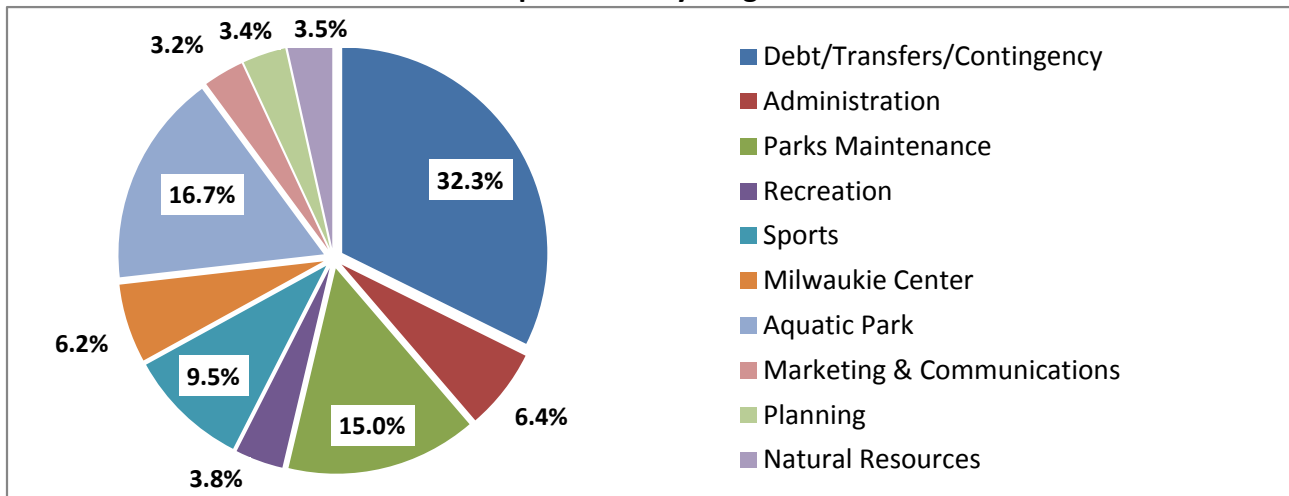
Administration (ie: property taxes, beg fund bal)	\$ 9,261,819	79.0%
Parks Maintenance	42,958	0.4%
Recreation	159,400	1.4%
Sports	660,000	5.6%
Milwaukie Center	167,670	1.4%
Aquatic Park	1,150,935	9.8%
Planning	179,183	1.5%
Natural Resources	103,011	0.9%
Total	\$ 11,724,976	100.0%

Revenue by Source



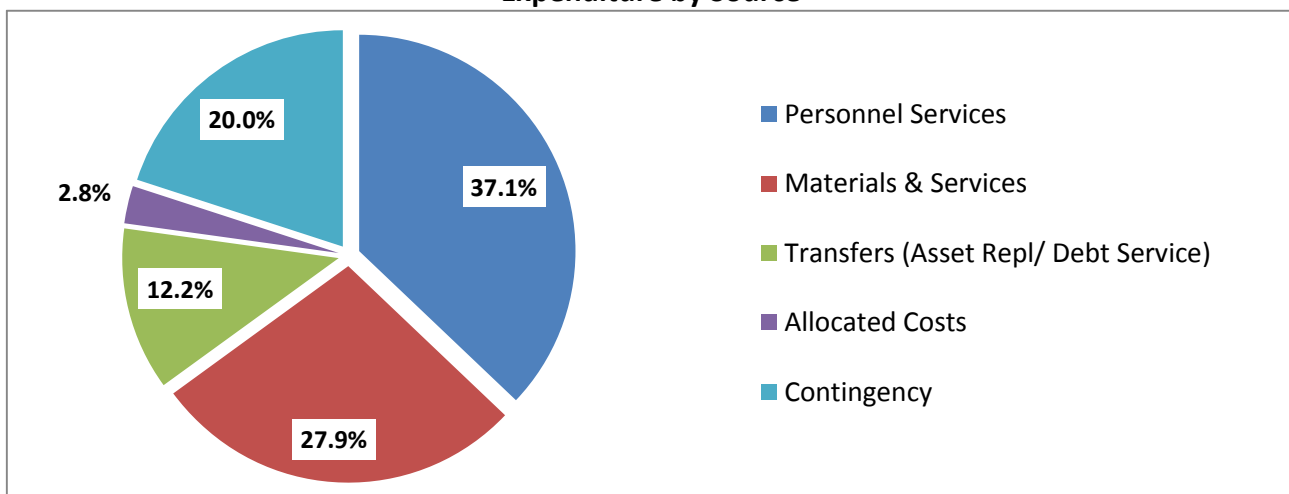
Taxes (Tax Rate \$.5382)	\$ 6,361,872	54.3%
Fees & Charges/Misc Revenue/Interest	1,948,059	16.6%
Grants/Local Gov't Support	157,600	1.3%
Concessions (all)	79,000	0.7%
Contributions & Donations	24,000	0.2%
Transfer In	276,222	2.4%
Fund Balance	2,878,223	24.5%
Total	\$ 11,724,976	100.0%

North Clackamas Parks & Recreation District
Fiscal Year 2015/2016 Budget - General Fund 113
Expenditure by Program



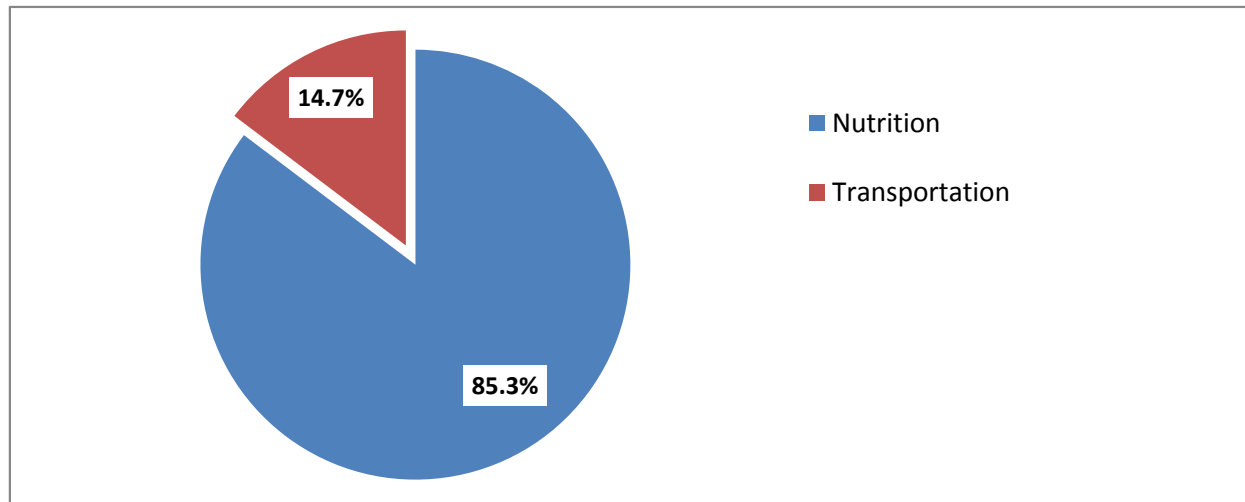
Debt/Transfers/Contingency	\$	3,783,877	32.3%
Administration		753,409	6.4%
Parks Maintenance		1,763,601	15.0%
Recreation		444,430	3.8%
Sports		1,109,751	9.5%
Milwaukie Center		723,735	6.2%
Aquatic Park		1,959,163	16.7%
Marketing & Communications		373,789	3.2%
Planning		400,610	3.4%
Natural Resources		412,611	3.5%
Total	\$	11,724,976	100.0%

Expenditure by Source



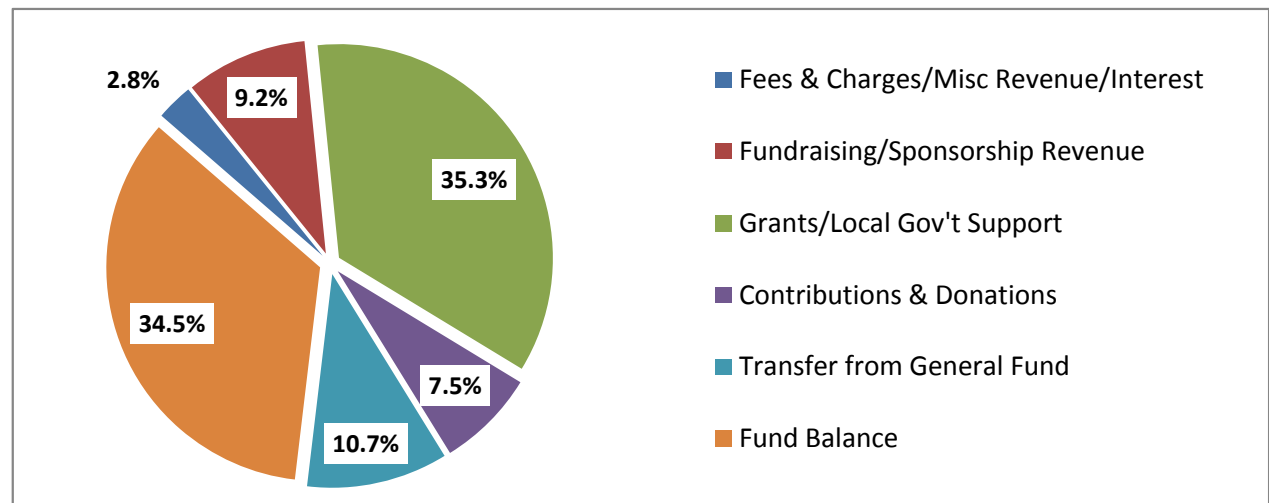
Personnel Services	\$	4,346,847	37.1%
Materials & Services		3,265,081	27.9%
Transfers (Asset Repl/Debt Service)		1,434,787	12.2%
Allocated Costs		329,171	2.8%
Contingency		2,349,090	20.0%
Total	\$	11,724,976	100.0%

North Clackamas Parks & Recreation District
Fiscal Year 2015/2016 Budget - Nutrition and Transportation Fund 270
Revenue by Program



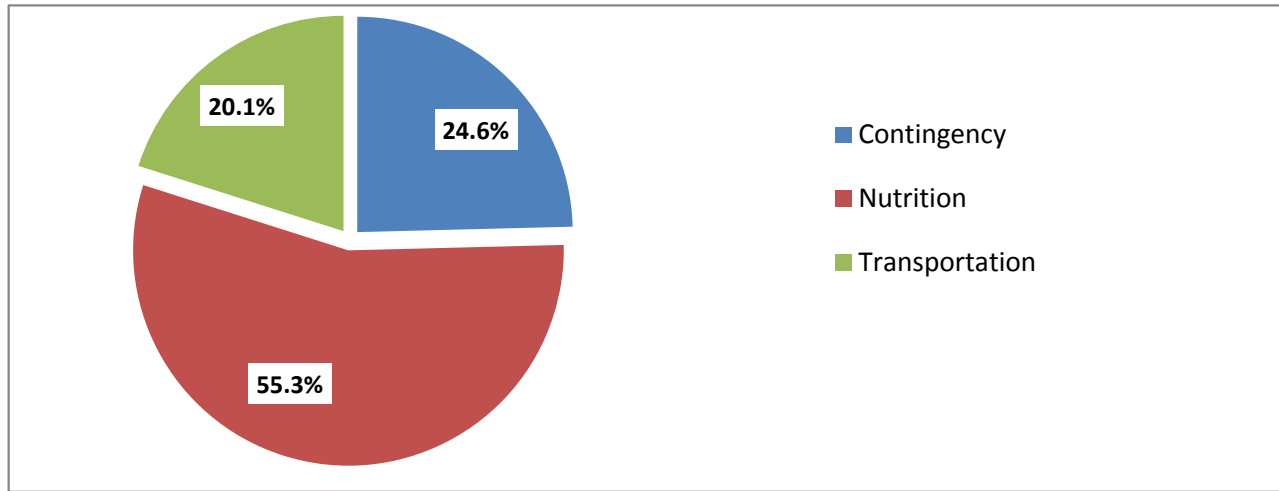
Nutrition	\$	797,404	85.3%
Transportation		137,895	14.7%
Total	\$	935,299	100.0%

Revenue by Source



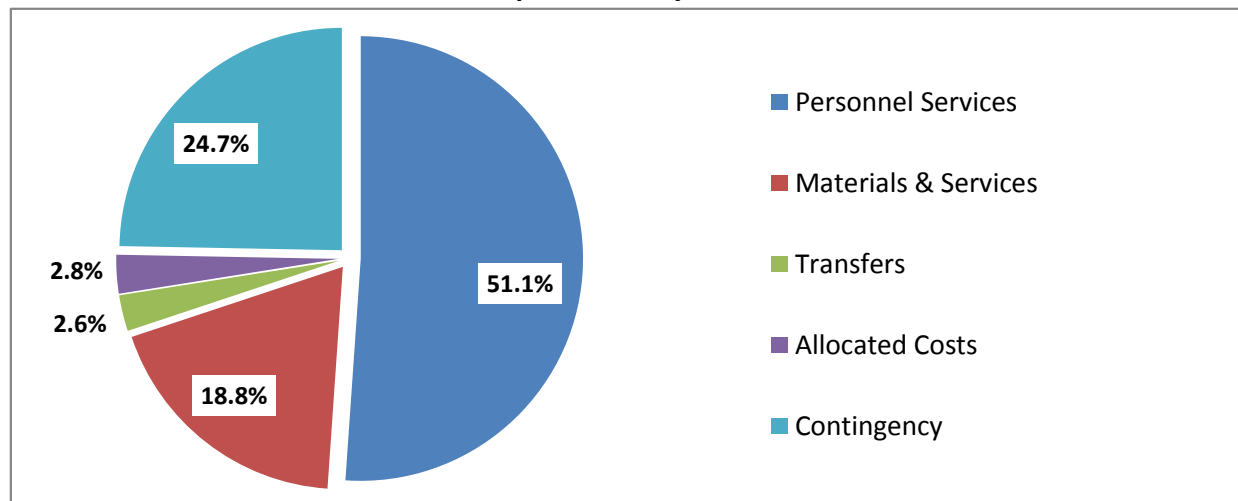
Fees & Charges/Misc Revenue/Interest	\$	26,300	2.8%
Fundraising/Sponsorship Revenue		85,750	9.2%
Grants/Local Gov't Support		330,395	35.3%
Contributions & Donations		70,000	7.5%
Transfer from General Fund		100,000	10.7%
Fund Balance		322,854	34.5%
Total	\$	935,299	100.0%

North Clackamas Parks & Recreation District
Fiscal Year 2015/2016 Budget - Nutrition and Transportation Fund 270
Expenditure by Program



Contingency	\$	229,924	24.6%
Nutrition		517,216	55.3%
Transportation		188,159	20.1%
Total	\$	935,299	100.0%

Expenditure by Source



Personnel Services	\$	477,774	51.1%
Materials & Services		176,291	18.8%
Transfers		24,670	2.6%
Allocated Costs		26,640	2.8%
Contingency		229,924	24.7%
Total	\$	935,299	100.0%

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North Clackamas Parks & Recreation District
Interfund Transfers
Fiscal Year 2015/2016

Transfers In - 390XXX			Transfers Out - 470XXX		
Fund #	Fund Name	Amount	Fund #	Fund Name	Amount
113	General	\$ 24,670	270	Nutrition/Trans.	\$ 24,670
113	General	\$ 42,935	281	SDC - Zone 1	\$ 42,935
113	General	\$ 2,919	282	SDC - Zone 2	\$ 2,919
113	General	\$ 205,698	283	SDC - Zone 3	\$ 205,698
270	Nutrition/Trans.	\$ 100,000	113	General	\$ 100,000
282	SDC - Zone 2	\$ 410,541	480	Capital Projects	\$ 410,541
283	SDC - Zone 3	\$ 1,055,973	480	Capital Projects	\$ 1,055,973
382	Debt - 2010	\$ 500,000	113	General	\$ 500,000
383	Debt - 2008	\$ 130,000	281	SDC - Zone 1	\$ 130,000
383	Debt - 2008	\$ 70,000	282	SDC - Zone 2	\$ 70,000
383	Debt - 2008	\$ 400,000	283	SDC - Zone 3	\$ 400,000
480	Capital Projects	\$ 242,809	113	General	\$ 242,809
480	Capital Projects	\$ 886,154	281	SDC - Zone 1	\$ 886,154
480	Capital Projects	\$ 748,332	282	SDC - Zone 2	\$ 748,332
480	Capital Projects	\$ 9,028,121	283	SDC - Zone 3	\$ 9,028,121
480	Capital Projects	\$ 162,000	481	Capital Replacement	\$ 162,000
481	Capital Replacement	\$ 600,000	113	General	\$ 600,000
		<u>\$ 14,610,152</u>			<u>\$ 14,610,152</u>

**North Clackamas Parks & Recreation District
District Revenue Summary - By Program
Fiscal Year 2015/2016**

Fund	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
General						
Administration	\$ 8,162,803	\$ 9,005,060	\$ 9,518,452	\$ 9,261,819	\$ 9,261,819	\$ 9,261,819
Parks Maintenance	57,098	49,986	54,960	42,958	42,958	42,958
Recreation	726,407	772,401	196,000	159,400	159,400	159,400
Sports	-	-	732,830	660,000	660,000	660,000
Milwaukie Center	157,926	162,025	154,511	167,670	167,670	167,670
Aquatic Park	1,081,469	1,106,017	1,092,000	1,150,935	1,150,935	1,150,935
Marketing & Comm	(224)	300	-	-	-	-
Planning	242,296	177,020	183,803	179,183	179,183	179,183
Natural Resources	244,557	74,772	85,536	103,011	103,011	103,011
Total	\$ 10,672,332	\$ 11,347,581	\$ 12,018,092	\$ 11,724,976	\$ 11,724,976	\$ 11,724,976
Nutrition & Transportation						
Nutrition	\$ 1,204,957	\$ 1,182,027	\$ 1,115,076	\$ 797,404	\$ 797,404	\$ 797,404
Transportation	137,782	132,131	138,695	137,895	137,895	137,895
Total	\$ 1,342,739	\$ 1,314,158	\$ 1,253,771	\$ 935,299	\$ 935,299	\$ 935,299
System Development Charges						
Total	\$ 5,019,160	\$ 4,061,504	\$ 9,001,164	\$ 11,542,159	\$ 11,542,159	\$ 11,542,159
Debt Service - Series 2010						
Total	\$ 589,090	\$ 596,134	\$ 598,575	\$ 604,560	\$ 604,560	\$ 604,560
Debt Service - Series 2008						
Total	\$ 670,788	\$ 670,991	\$ 674,950	\$ 708,303	\$ 708,303	\$ 708,303
Capital Projects						
Total	\$ 3,160,101	\$ 3,537,417	\$ 9,857,879	\$ 13,949,439	\$ 13,949,439	\$ 13,949,439
Capital Asset Replacement						
Total	\$ 1,967,143	\$ 1,653,067	\$ 2,084,747	\$ 2,786,088	\$ 2,786,088	\$ 2,786,088
TOTAL REVENUE	\$ 23,421,353	\$ 23,180,852	\$ 35,489,178	\$ 42,250,824	\$ 42,250,824	\$ 42,250,824

**North Clackamas Parks & Recreation District
District Expenditure Summary - By Program
Fiscal Year 2015/2016**

Fund	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
General						
Administration	\$ 1,821,648	\$ 2,061,679	\$ 4,321,020	\$ 4,537,286	\$ 4,537,286	\$ 4,537,286
Parks Maintenance	1,573,709	1,638,274	1,984,397	1,763,601	1,763,601	1,763,601
Recreation	987,474	976,815	475,240	444,430	444,430	444,430
Sports	-	-	1,053,908	1,109,751	1,109,751	1,109,751
Milwaukie Center	653,654	574,295	711,557	723,735	723,735	723,735
Aquatic Park	1,682,667	1,735,869	2,014,148	1,959,163	1,959,163	1,959,163
Marketing & Comm	265,085	288,766	420,418	373,789	373,789	373,789
Planning	345,750	487,278	655,167	400,610	400,610	400,610
Natural Resources	393,697	240,945	382,237	412,611	412,611	412,611
Total	\$ 7,723,684	\$ 8,003,921	\$ 12,018,092	\$ 11,724,976	\$ 11,724,976	\$ 11,724,976
Nutrition & Transportation						
Nutrition	\$ 537,378	\$ 507,306	\$ 1,039,790	\$ 747,140	\$ 747,140	\$ 747,140
Transportation	172,766	197,138	213,981	188,159	188,159	188,159
Total	\$ 710,144	\$ 704,444	\$ 1,253,771	\$ 935,299	\$ 935,299	\$ 935,299
System Development Charges						
Total	\$ 2,694,779	\$ 839,982	\$ 9,001,164	\$ 11,542,159	\$ 11,542,159	\$ 11,542,159
Debt Service - Series 2010						
Total	\$ 493,350	\$ 496,850	\$ 598,575	\$ 604,560	\$ 604,560	\$ 604,560
Debt Service - Series 2008						
Total	\$ 562,238	\$ 562,488	\$ 674,950	\$ 708,303	\$ 708,303	\$ 708,303
Capital Projects						
Total	\$ 293,636	\$ 870,862	\$ 9,857,879	\$ 13,949,439	\$ 13,949,439	\$ 13,949,439
Capital Asset Replacement						
Total	\$ 925,879	\$ 145,764	\$ 2,084,747	\$ 2,786,088	\$ 2,786,088	\$ 2,786,088
TOTAL EXPENDITURES	\$ 13,403,710	\$ 11,624,311	\$ 35,489,178	\$ 42,250,824	\$ 42,250,824	\$ 42,250,824

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NORTH CLACKAMAS PARKS AND RECREATION DISTRICT

Adopted Budget 2015/2016

MISSION STATEMENT:

North Clackamas Parks and Recreation District's (NCPRD) mission is to enrich community vitality and promote healthy living through parks and recreation.

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

OVERALL GOALS AND OBJECTIVES:

- Operate and maintain all business and park operations of the District, assuring compliance with District, County, State, and Federal rules and regulations.
- Ensure the long-term financial stability of the District.
- Ensure District resources are aligned with current community needs and expectations for Parks & Recreation programs, services and facilities based on the results of the 2014 Master Plan and results of Measure 3-451 submitted to the voters in November 2014.
- Provide exceptional recreation, fitness, education and social services programs to District residents that are data-driven, priced through the cost recovery methodology, reach the greatest number of residents with resources available and align with needs/desires of District population.
- Execute the District's Capital Improvement Plan by only adding facilities required by growth and supported by new assessed value growth.
- Take care of existing District parks and facilities - build a Capital Asset Replacement Fund by systematically setting aside funds for asset repair and replacement.
- Implement Performance Clackamas and the Cost Recovery Model to inform management and enable better decision making.
- Continue revising and updating NCPRD policies and procedures.

Program Requirements	Budget 2014/2015	Adopted 2015/2016
Administration	\$ 4,321,020	\$ 4,537,286
Parks Maintenance	1,984,397	1,763,601
Recreation	475,240	444,430
Sports	1,053,908	1,109,751
Milwaukie Center	711,557	723,735
Aquatic Park	2,014,148	1,959,163
Marketing & Communications	420,418	373,789
Planning	655,167	400,610
Natural Resources	382,237	412,611
Nutrition	1,039,790	747,140
Transportation	213,981	188,159
System Development Charges (All Zones)	9,001,164	11,542,159
Debt Service 2010 Issue	598,575	604,560
Debt Service 2008 Issue	674,950	708,303
Capital Projects	9,857,879	13,949,439
Capital Asset Replacement	2,084,747	2,786,088
	\$ 35,489,178	\$ 42,250,824
Total Regular Full-Time Equivalent (FTE) Positions	34.62	32.43
Total Temporary and Part-Time FTE Positions**	43.90	43.35
Total NCPRD Staffing	78.52	75.78

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

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General Fund - Administration
113-5400-07701

Program Statement:

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

Fiscal Year 2015/2016 Objectives:

- Utilize forecast and quarterly reporting to ensure long-term financial stability of the District and to provide advance indicators of the District's fiscal position.
- Implement *Cost Recovery Pyramid* to understand the full cost of operations and to help reduce net subsidy to identified NCPRD programs.
- Implement strategy to ensure sustainable long-term funding for Nutrition & Transportation Fund.
- Begin implementation of Managing for Results per direction from the BCC and County Administration.
- Complete Master Plan - update CIP and SDC ordinance.
- Strengthen relationship with the city of Happy Valley.

Budget Summary	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Personnel Services*	\$ 467,192	\$ 196,434	\$ 1,786	\$ 15	\$ 15	\$ 15
Materials and Services	396,880	483,733	643,465	698,465	698,465	698,465
Allocated Costs	100,176	81,512	84,843	54,929	54,929	54,929
Interfund Transfer	857,400	1,300,000	1,362,500	1,442,809	1,442,809	1,442,809
Contingency	-	-	2,228,426	2,341,068	2,341,068	2,341,068
Total Budget	\$ 1,821,648	\$ 2,061,679	\$ 4,321,020	\$ 4,537,286	\$ 4,537,286	\$ 4,537,286
Regular Full-Time FTE	5.00	2.00	-	-	-	-
Temporary & Part-Time FTE**	-	-	-	-	-	-
Total Program Staffing	5.00	2.00	-	-	-	-

Major Revenue Source(s)

The major revenue source for the Administration program is property taxes.

*As Contracted Services

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

General Fund - Administration
Resources

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 113 5400 07701							
302001	Beginning Fund Balance	\$ 2,668,062	\$ 2,948,647	\$ 3,343,661	\$ 2,878,223	\$ 2,878,223	\$ 2,878,223
311100	Current Taxes	5,234,087	5,779,703	5,970,741	6,171,872	6,171,872	6,171,872
311310	Delinquent Taxes	146,895	159,053	161,000	161,000	161,000	161,000
311350	Int & Penalties-Prop Tax	28,998	41,325	20,000	28,000	28,000	28,000
331250	Housing In Lieu of Tax	-	-	-	1,000	1,000	1,000
341809	Facilities Rental	10,711	8,398	8,050	5,164	5,164	5,164
360001	Misc. Revenue	1,553	(227)	-	560	560	560
361000	Interest Earned	17,428	18,351	15,000	16,000	16,000	16,000
390280	I/F Transfer From Fund 280	55,069	49,811	-	-	-	-
Total Resources		\$ 8,162,803	\$ 9,005,060	\$ 9,518,452	\$ 9,261,819	\$ 9,261,819	\$ 9,261,819

General Fund - Administration
Requirements

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 113 5400 07701							
421100	General Office Supplies	\$ 3,384	\$ 1,487	\$ 5,000	\$ 4,000	\$ 4,000	\$ 4,000
421110	Postage	935	998	1,300	1,200	1,200	1,200
422400	Food	768	1,046	1,500	1,500	1,500	1,500
422910	Misc. Meeting Expense	-	-	-	350	350	350
431000	Professional Services	10,102	113	5,000	-	-	-
431100	Audit	17,300	22,300	25,000	25,000	25,000	25,000
431420	Legal	31,021	43,899	48,000	50,000	50,000	50,000
431480	Hearing/Meeting Expense	163	398	2,000	1,800	1,800	1,800
431900	Contracted Services	467,192	196,434	1,786	15	15	15
431918	Internal Cty Contracted Svcs	222,599	331,087	466,084	512,627	512,627	512,627
432100	Telephone	13,369	7,100	9,000	8,500	8,500	8,500
432400	Advertising	702	520	1,000	1,000	1,000	1,000
432700	Data Processing	1,361	-	3,900	3,000	3,000	3,000
433100	Travel & Mileage	7,628	4,028	6,750	3,700	3,700	3,700
434100	Printing & Duplicating Services	1,016	2,318	3,500	2,500	2,500	2,500
435130	Liability Insurance	814	1,957	4,150	6,748	6,748	6,748
437100	Building Repairs & Maintenance	733	-	2,000	1,000	1,000	1,000
437210	Office Equipment Repairs	334	-	1,000	1,000	1,000	1,000
438110	Office Rent	68,293	50,529	51,843	46,758	46,758	46,758
439200	Training/Staff Development	3,904	3,363	4,680	3,030	3,030	3,030
439400	Publications & Subscriptions	2,065	1,971	1,758	3,390	3,390	3,390
440001	Pmts to Other Gov't	10,390	10,619	-	-	-	-
470270	I/F Transfer To Fund 270	-	200,000	100,000	100,000	100,000	100,000
470382	I/F Transfer To Fund 382	500,000	500,000	500,000	500,000	500,000	500,000
470480	I/F Transfer To Fund 480	-	-	162,500	242,809	242,809	242,809
470481	I/F Transfer To Fund 481	357,400	600,000	600,000	600,000	600,000	600,000
478101	Accounting Services	22,080	9,825	8,933	6,466	6,466	6,466
478102	Information Services	11,320	18,838	19,737	25,041	25,041	25,041
478103	Building Maintenance	45,763	34,235	37,550	31,028	31,028	31,028
478104	Public & Government Rel	2,529	2,183	2,268	2,132	2,132	2,132
478105	Records Management	173	555	57	31	31	31
478106	Purchasing Services	1,445	1,674	1,747	2,109	2,109	2,109
478107	Courier Services	959	954	1,442	833	833	833
478111	Personnel Administration	5,453	4,919	3,664	20	20	20
478112	County Administration	1,307	1,416	1,814	1,635	1,635	1,635
478117	Mailroom Overhead	203	110	120	90	90	90
478201	Electric Utility	6,478	4,630	5,193	4,760	4,760	4,760
478202	Natural Gas	1,320	1,007	1,079	1,055	1,055	1,055
478203	Water Utility	686	857	861	752	752	752
478204	Trash Removal	460	309	378	339	339	339
499001	Contingency	-	-	2,228,426	2,341,068	2,341,068	2,341,068
Total Requirements		\$ 1,821,648	\$ 2,061,679	\$ 4,321,020	\$ 4,537,286	\$ 4,537,286	\$ 4,537,286
Total Resources		\$ 8,162,803	\$ 9,005,060	\$ 9,518,452	\$ 9,261,819	\$ 9,261,819	\$ 9,261,819

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 Government Finance Officers Association - One Attending		1,000
National Recreation and Park Association Conference - One Attending		1,500
Oregon Recreation and Park Association Conference - One Attending		800
Oregon Government Finance Officers Association Certification		600
Various computer and skills training, NCPRD staff		1,200
Other		1,000
Total Budget Request for Activity	\$	6,730

Publications and Subscriptions (439400)

Oregon Government Finance Officers Association Membership Dues	\$	210
North Clackamas County Chamber of Commerce		680
National Recreation and Park Association Membership Dues		1,000
Oregon Recreation and Park Association Membership Dues		1,500
Total Budget Request for Activity	\$	3,390

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

Business and Community Services Administration Department Allocation	\$	512,627
Total Budget Request for Activity	\$	512,627

Transfer to Nutrition & Transportation (470270)

General Fund support required to fully fund the Nutrition & Transportation programs	\$	100,000
Total Budget Request for Activity	\$	100,000

Transfer to Debt Service Fund - 2010 Issue (470382)

Funds the Aquatic Park Debt payments	\$	500,000
Total Budget Request for Activity	\$	500,000

Transfer to Capital Projects Fund (470480)

Funds capital projects where SDC's or other revenues are not available	\$	242,809
Total Budget Request for Activity	\$	242,809

Transfer to Fixed Asset/Capital Replacement Fund (470481)

Funds the Repair and Replacement of District Capital Assets	\$	600,000
Total Budget Request for Activity	\$	600,000

General Fund - Parks Maintenance
113-5400-07702

Program Statement:

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

Fiscal Year 2015/2016 Objectives:

- Provide ongoing support to all District programs including Recreation, Sports, Natural Resources, Aquatic Park, and Milwaukie Center.
- Continue to provide staff training and licensing in areas such as backflow testing, pesticide applicators, playground safety inspection, artificial and turf field maintenance and arbor care to ensure qualified, efficient and safe maintenance operations.
- Install Trolley Trail way-finding signage.
- Renovate the parking lot at Ann-Toni Schreiber Park.
- Refurbish Harmony Road Neighborhood Park.
- Manage the construction of a maintenance equipment storage building at Hood View Park.

Budget Summary	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Personnel Services*	\$ 825,696	\$ 855,047	\$ 1,084,690	\$ 968,600	\$ 968,600	\$ 968,600
Materials and Services	693,616	745,799	607,509	480,297	480,297	480,297
Allocated Costs	54,397	37,428	43,573	48,622	48,622	48,622
Special Payments	-	-	248,625	266,082	266,082	266,082
Total Budget	\$ 1,573,709	\$ 1,638,274	\$ 1,984,397	\$ 1,763,601	\$ 1,763,601	\$ 1,763,601
Regular Full-Time FTE	7.00	7.72	7.73	7.68	7.68	7.68
Temporary & Part-Time FTE**	-	-	7.30	5.88	5.88	5.88
Total Program Staffing	7.00	7.72	15.03	13.56	13.56	13.56

Major Revenue Source(s)

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

*As Contracted Services

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

General Fund - Parks Maintenance

Resources

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 113 5400 07702							
333078	Marine Board Boat Ramp	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
340500	Maintenance Services	12,375	1,349	845	-	-	-
360001	Misc. Revenue	3,449	4,019	-	-	-	-
390280	I/F Transfer From Fund 280	37,674	41,018	50,515	-	-	-
390281	I/F Transfer From Fund 281	-	-	-	39,358	39,358	39,358
Total Resources		\$ 57,098	\$ 49,986	\$ 54,960	\$ 42,958	\$ 42,958	\$ 42,958

General Fund - Parks Maintenance
Requirements

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 113 5400 07702							
421100	General Office Supplies	\$ 35	\$ 176	\$ 500	\$ 500	\$ 500	\$ 500
422720	Uniform/Clothing Expense	2,043	2,825	4,450	4,450	4,450	4,450
424130	Maintenance Supplies	55,618	67,995	93,899	60,900	60,900	60,900
424423	Contracted Maintenance	50,988	36,726	44,900	41,400	41,400	41,400
424711	Sign Materials	13,549	8,148	8,000	6,000	6,000	6,000
424920	Chemicals	10,909	10,923	16,300	16,300	16,300	16,300
425100	Small Tools & Minor Equip.	8,456	9,748	18,200	18,200	18,200	18,200
431450	Licenses & Permits	420	565	1,800	1,800	1,800	1,800
431900	Contracted Services	825,696	855,047	1,084,690	968,600	968,600	968,600
432100	Telephone	8,255	8,851	8,580	8,580	8,580	8,580
432700	Data Processing	-	-	-	1,500	1,500	1,500
433100	Travel & Mileage	611	902	350	350	350	350
434100	Printing & Duplicating Services	-	-	100	100	100	100
435130	Liability Insurance	2,706	6,665	14,144	26,364	26,364	26,364
436100	Electricity	64,931	71,120	71,984	37,232	37,232	37,232
436200	Sewer	-	11,517	8,400	8,400	8,400	8,400
436210	Water	87,725	76,401	105,784	65,436	65,436	65,436
436310	Natural Gas Fuel	33,284	33,373	39,800	38,300	38,300	38,300
436500	Trash Removal	25,357	26,993	23,409	14,709	14,709	14,709
437100	Building Repairs & Maintenance	9,300	7,551	16,900	13,400	13,400	13,400
437200	Equipment Repairs & Maint.	19,707	32,767	23,000	23,000	23,000	23,000
437210	Office Equipment Repairs	2,722	1,516	1,500	500	500	500
437910	Park Maintenance	3,000	1,344	3,000	3,000	3,000	3,000
437945	Vandalism Expense	3,196	6,574	10,000	6,000	6,000	6,000
438190	Misc. Rent	46,780	75,476	81,009	71,576	71,576	71,576
438320	Equipment & Vehicle Rental	2,460	1,892	6,300	6,300	6,300	6,300
439200	Training/Staff Development	1,345	1,643	3,000	3,800	3,800	3,800
439400	Publications & Subscriptions	349	375	50	50	50	50
440001	Pmts to Other Gov't (HV)	236,492	241,381	-	-	-	-
454005	Program Supplies - Sports	1,000	60	-	-	-	-
454013	Safety Equipment Materials	1,690	1,647	1,400	1,400	1,400	1,400
454095	Drug & Alcohol Testing	688	645	750	750	750	750
465002	Payments to Local Governments	-	-	248,625	266,082	266,082	266,082
478101	Accounting Services	31,915	15,350	18,072	16,877	16,877	16,877
478102	Information Services	8,490	7,066	7,403	11,381	11,381	11,381
478104	Public & Government Rel	2,529	2,183	2,268	2,135	2,135	2,135
478105	Records Management	250	865	118	81	81	81
478106	Purchasing Services	2,088	2,617	3,533	5,506	5,506	5,506
478111	Personnel Administration	7,615	7,820	10,245	10,919	10,919	10,919
478112	County Administration	1,307	1,417	1,814	1,635	1,635	1,635
478117	Mailroom Overhead	203	110	120	88	88	88
Total Requirements		\$ 1,573,709	\$ 1,638,274	\$ 1,984,397	\$ 1,763,601	\$ 1,763,601	\$ 1,763,601
Total Resources		\$ 57,098	\$ 49,986	\$ 54,960	\$ 42,958	\$ 42,958	\$ 42,958

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

Oregon Recreation and Park Association Conference - Two Attending	\$	800
Pesticide Core Credit Classes - Seven Attending		1,050
National Playground Safety Institute Training - Two Attending (certification every two years)		800
ISA (Arborist) Certification and Training		800
Backflow Testing Certification - One Staff Member		350
Mileage		350
Total Budget Request for Activity	\$	4,150

Publications and Subscriptions (439400)

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

Other Significant Items Detail**Payments To Other Governments (465002)**

Payment to the City of Happy Valley per Intergovernmental Agreement for Parks Maintenance	\$	266,082
Total Budget Request for Activity	\$	266,082

General Fund - Recreation
113-5400-07703

Program Statement:

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

Fiscal Year 2015/2016 Objectives:

- Implement *Cost Recovery Pyramid* to understand the full cost of operations and to help reduce net subsidy to identified recreation programs.
- Research recreational trends and implement new programs that will encourage healthy habits and build the community while increasing revenue.
- Expand relationships with organizations/businesses in the community to enhance program offerings.

Budget Summary	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Personnel Services*	\$ 664,904	\$ 658,341	\$ 318,506	\$ 286,160	\$ 286,160	\$ 286,160
Materials and Services	267,858	280,741	137,382	134,004	134,004	134,004
Allocated Costs	54,712	37,733	19,352	24,266	24,266	24,266
Total Budget	\$ 987,474	\$ 976,815	\$ 475,240	\$ 444,430	\$ 444,430	\$ 444,430
Regular Full-Time FTE	4.87	5.70	2.31	2.21	2.21	2.21
Temporary & Part-Time FTE**	-	-	1.80	1.66	1.66	1.66
Total Program Staffing	4.87	5.70	4.11	3.87	3.87	3.87

Major Revenue Source(s)

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

*As Contracted Services

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

General Fund - Recreation

Resources

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 113 5400 07703							
347419	General Recreation	\$ 165,360	\$ 144,853	\$ 165,000	\$ 126,500	\$ 126,500	\$ 126,500
347420	Sports/Open Gym	260,132	352,591	-	-	-	-
347421	Rental/Reservations	205,704	191,565	-	-	-	-
347422	Special Events/Activities	20,871	17,057	18,000	16,000	16,000	16,000
347424	Class Registration	-	14,127	10,500	13,000	13,000	13,000
347425	Travel Program Revenue	30,123	264	-	-	-	-
347427	Contract w/Clack Cty Soc Svcs	11,496	11,482	-	-	-	-
347431	Hood View Concessions	32,050	36,588	-	-	-	-
362000	Advertising Revenue	671	3,875	2,500	3,900	3,900	3,900
Total Resources		\$ 726,407	\$ 772,401	\$ 196,000	\$ 159,400	\$ 159,400	\$ 159,400

General Fund - Recreation
Requirements

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 113 5400 07703							
421100	General Office Supplies	\$ 6,269	\$ 3,981	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
421110	Postage	402	217	400	250	250	250
424423	Contracted Maintenance	-	185	-	-	-	-
424600	Motor Vehicle Materials & Supp.	5,580	1,047	-	2,000	2,000	2,000
424930	Technical Supplies	4,049	4,170	2,200	2,200	2,200	2,200
431900	Contracted Services	664,904	658,341	318,506	286,160	286,160	286,160
431902	Misc. Contracted Svc	-	17,453	10,000	11,000	11,000	11,000
431910	Travel Program (39er's)	16,202	-	-	-	-	-
431920	Program Contracts	130,834	140,579	81,000	74,121	74,121	74,121
432100	Telephone	14,938	13,166	4,820	5,000	5,000	5,000
432700	Data Processing	-	1,120	6,500	-	-	-
433100	Travel & Mileage	2,402	1,471	1,573	500	500	500
433102	Mileage Volunteer	-	-	200	200	200	200
434100	Printing & Duplicating Services	4,629	3,766	2,500	2,500	2,500	2,500
435130	Liability Insurance	3,837	2,924	2,668	12,608	12,608	12,608
437100	Building Repairs & Maintenance	1,984	324	-	-	-	-
438320	Equipment & Vehicle Rental	9,437	9,260	4,971	5,950	5,950	5,950
439200	Training/Staff Development	2,765	3,956	1,950	1,650	1,650	1,650
439400	Publications & Subscriptions	150	260	300	125	125	125
439953	Merchant Charge	6,071	5,516	2,500	2,000	2,000	2,000
450105	Special Events	7,829	5,240	9,200	8,300	8,300	8,300
454000	Program Materials & Supplies	5,181	3,573	5,000	4,000	4,000	4,000
454005	Program Supplies - Sports	45,271	62,533	-	-	-	-
454015	Health/Safety Requirements	27	-	-	-	-	-
478101	Accounting Services	20,233	9,019	5,188	3,986	3,986	3,986
478102	Information Services	22,639	16,483	7,426	11,383	11,383	11,383
478104	Public & Government Rel	2,529	2,184	976	2,135	2,135	2,135
478105	Records Management	159	508	34	19	19	19
478106	Purchasing Services	1,324	1,538	1,014	1,300	1,300	1,300
478107	Courier Services	304	331	248	513	513	513
478111	Personnel Administration	6,014	6,143	3,634	3,207	3,207	3,207
478112	County Administration	1,307	1,417	780	1,635	1,635	1,635
478117	Mailroom Overhead	203	110	52	88	88	88
Total Requirements		\$ 987,474	\$ 976,815	\$ 475,240	\$ 444,430	\$ 444,430	\$ 444,430
Total Resources		\$ 726,407	\$ 772,401	\$ 196,000	\$ 159,400	\$ 159,400	\$ 159,400

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

Staff In-Service Training	\$	900
Oregon Recreation and Park Association Conference - Two Attending		750
Mileage		500
Total Budget Request for Activity	\$	2,150

Publications and Subscriptions (439400)

Oregon Recreation and Park Association Membership Dues	\$	125
Total Budget Request for Activity	\$	125

Other Significant Items Detail**Program Contracts (431920)**

Community Education Classes - More than 62 classes offered	\$	44,121
Art, Photo, Cooking, Computer, Dance, Gymnastics, and Yoga		27,000
Theater Workshop		3,000
Total Budget Request for Activity	\$	74,121

Special Events (450105)

Movies in the Park	\$	2,500
Quilt Show		1,500
Daddy Daughter Dinner Dance		3,500
Winterfest		200
Teen Event		300
Senior Field Day		300
Total Budget Request for Activity	\$	8,300

General Fund - Sports
113-5400-07717

Program Statement:

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

Fiscal Year 2015/2016 Objectives:

- Implement *Cost Recovery Pyramid* to gather information to assist with evaluating existing programming and to increase cost recovery to reduce net subsidy of identified sports programs.
- Utilize social media to increase awareness of NCPRD and to promote NCPRD Sports programming.
- Continue to provide active and healthy Sports programming for all ages.
- Continue to provide great customer service and quality programming despite budget constraints.
- Continue to grow and strengthen our partnership with the North Clackamas School District.

Budget Summary	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Personnel Services*	\$ -	\$ -	\$ 714,078	\$ 697,616	\$ 697,616	\$ 697,616
Materials and Services	-	-	314,180	377,950	377,950	377,950
Allocated Costs	-	-	25,650	34,185	34,185	34,185
Total Budget	\$ -	\$ -	\$ 1,053,908	\$ 1,109,751	\$ 1,109,751	\$ 1,109,751
Regular Full-Time FTE	-	-	3.81	3.66	3.66	3.66
Temporary & Part-Time FTE**	-	-	8.40	9.82	9.82	9.82
Total Program Staffing	-	-	12.21	13.48	13.48	13.48

Major Revenue Source(s)

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

*As Contracted Services

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

General Fund - Sports

Resources

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 113 5400 07717							
347411	Concessions	\$ -	\$ -	\$ 11,000	\$ 58,000	\$ 58,000	\$ 58,000
347420	Sports/Open Gym	-	-	492,130	410,000	410,000	410,000
347421	Rental/Reservations	-	-	175,000	180,000	180,000	180,000
347424	Class Registration	-	-	5,700	-	-	-
347431	Hood View Concessions	-	-	33,000	-	-	-
362000	Advertising Revenue	-	-	16,000	12,000	12,000	12,000
Total Resources		\$ -	\$ -	\$ 732,830	\$ 660,000	\$ 660,000	\$ 660,000

General Fund - Sports

Requirements

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 113 5400 07717							
421100	General Office Supplies	\$ -	\$ -	\$ 4,000	\$ 4,200	\$ 4,200	\$ 4,200
421110	Postage	-	-	200	-	-	-
422720	Uniform/Clothing Expense	-	-	4,000	4,000	4,000	4,000
424130	Maintenance Supplies	-	-	-	27,499	27,499	27,499
424930	Technical Supplies	-	-	5,000	3,000	3,000	3,000
431900	Contracted Services	-	-	714,078	697,616	697,616	697,616
431902	Misc. Contracted Svc	-	-	5,000	-	-	-
431920	Program Contracts	-	-	151,500	153,000	153,000	153,000
432100	Telephone	-	-	9,800	9,800	9,800	9,800
432700	Data Processing	-	-	2,000	5,000	5,000	5,000
433100	Travel & Mileage	-	-	1,673	2,477	2,477	2,477
434100	Printing & Duplicating Services	-	-	16,600	9,100	9,100	9,100
435130	Liability Insurance	-	-	3,537	19,107	19,107	19,107
436100	Electricity	-	-	-	35,317	35,317	35,317
436210	Water	-	-	-	1,750	1,750	1,750
436310	Natural Gas	-	-	-	1,750	1,750	1,750
436500	Trash Removal	-	-	-	8,700	8,700	8,700
437100	Building Repairs & Maintenance	-	-	1,500	1,500	1,500	1,500
437200	Equipment Repairs & Maint.	-	-	-	3,500	3,500	3,500
437210	Office Equipment Repairs	-	-	-	2,000	2,000	2,000
438320	Equipment & Vehicle Rental	-	-	4,200	5,700	5,700	5,700
439200	Training/Staff Development	-	-	1,800	750	750	750
439400	Publications & Subscriptions	-	-	250	250	250	250
439953	Merchant Charge	-	-	7,400	3,500	3,500	3,500
454005	Program Supplies - Sports	-	-	95,720	76,050	76,050	76,050
478101	Accounting Services	-	-	6,876	8,831	8,831	8,831
478102	Information Services	-	-	9,844	11,383	11,383	11,383
478104	Public & Government Rel	-	-	1,293	2,135	2,135	2,135
478105	Records Management	-	-	45	43	43	43
478106	Purchasing Services	-	-	1,345	2,881	2,881	2,881
478107	Courier Services	-	-	328	-	-	-
478111	Personnel Administration	-	-	4,817	7,189	7,189	7,189
478112	County Administration	-	-	1,034	1,635	1,635	1,635
478117	Mailroom Overhead	-	-	68	88	88	88
Total Requirements		\$ -	\$ -	\$ 1,053,908	\$ 1,109,751	\$ 1,109,751	\$ 1,109,751
Total Resources		\$ -	\$ -	\$ 732,830	\$ 660,000	\$ 660,000	\$ 660,000

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

Staff In-Service Training	\$	750
Mileage		<u>2,477</u>
Total Budget Request for Activity	\$	3,227

Publications and Subscriptions (439400)

Oregon Recreation and Park Association Membership Dues	\$	190
National Recreation and Park Association Membership Dues		<u>60</u>
Total Budget Request for Activity	\$	250

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

Youth/Adult Programming	\$	9,100
Total Budget Request for Activity	\$	9,100

Program Contracts (431920)

Umpire Coordination	\$	77,500
Adult League Coordination		2,000
Assessment Fees for Tournaments		3,000
Kindergarten through Eighth Grade Volleyball Program Coordination		3,000
Kindergarten through Eighth Grade Volleyball Program Referees		1,500
Adult/High School Tournament Officials		1,000
Youth Basketball Coordination		20,000
Hoopers Referees		40,000
Tennis Camps Instruction		<u>5,000</u>
Total Budget Request for Activity	\$	153,000

Program Supplies (454005)

Screenprinting	\$	5,000
Softballs/Bases/Brackets/Paint		11,000
Tournament/League Awards/T-Shirts		6,000
North Clackamas School District Rentals		4,000
Hoopers Basketball including Coaches and Jerseys		41,050
Youth Sports Programs Equipment		<u>9,000</u>
Total Budget Request for Activity	\$	76,050

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General Fund - Milwaukie Center
113-5400-07704

Program Statement:

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

Fiscal Year 2015/2016 Objectives:

- Use *Cost Recovery Pyramid* to gather information to assist with evaluating facility rental program and to increase cost recovery.
- Implement *Cost Recovery Pyramid* to increase cost recovery to identified Milwaukie Center programs such as firewood and medical equipment loan program.
- Continue to analyze potential updates/remodel to the Milwaukie Center.

Budget Summary	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Personnel Services*	\$ 471,123	\$ 426,681	\$ 525,885	\$ 516,398	\$ 516,398	\$ 516,398
Materials and Services	130,778	104,906	140,571	166,777	166,777	166,777
Allocated Costs	51,753	42,708	45,101	40,560	40,560	40,560
Total Budget	\$ 653,654	\$ 574,295	\$ 711,557	\$ 723,735	\$ 723,735	\$ 723,735
Regular Full-Time FTE	5.00	4.75	4.56	4.63	4.63	4.63
Temporary & Part-Time FTE**	-	-	1.60	1.49	1.49	1.49
Total Program Staffing	5.00	4.75	6.16	6.12	6.12	6.12

Major Revenue Source(s)

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

*As Contracted Services

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

General Fund - Milwaukie Center
Resources

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 113 5400 07704							
347423	Respite Revenue	\$ 13,733	\$ 9,180	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
347426	Rental/Reservation Fees	60,233	52,866	50,000	55,000	55,000	55,000
347427	Contract w/Clack Cty Soc Svcs	58,961	58,164	57,230	60,000	60,000	60,000
360001	Misc. Revenue	2,999	2,983	2,000	4,000	4,000	4,000
367009	Friends of Milwaukie Center	12,000	14,000	14,000	14,000	14,000	14,000
390270	I/F Transfer From Fund 270	10,000	24,832	21,281	24,670	24,670	24,670
Total Resources		\$ 157,926	\$ 162,025	\$ 154,511	\$ 167,670	\$ 167,670	\$ 167,670

General Fund - Milwaukie Center
Requirements

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 113 5400 07704							
421100	General Office Supplies	\$ 3,933	\$ 3,948	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
421110	Postage	758	544	800	800	800	800
422100	Supplies	401	530	600	600	600	600
422200	Janitorial Supplies	4,239	3,823	3,500	3,500	3,500	3,500
422400	Food	-	38	-	-	-	-
422910	Misc. Meeting Expense	36	67	100	100	100	100
431000	Professional Services	29,100	8,879	9,000	9,000	9,000	9,000
431900	Contracted Services	471,123	426,681	525,885	516,398	516,398	516,398
432100	Telephone	9,767	12,770	10,000	10,000	10,000	10,000
432700	Data Processing	-	-	2,600	10,700	10,700	10,700
433100	Travel & Mileage	2,632	1,969	2,000	2,000	2,000	2,000
434100	Printing & Duplicating Services	1,508	924	2,000	2,000	2,000	2,000
435130	Liability Insurance	9,481	9,845	20,891	44,338	44,338	44,338
436100	Electricity	18,323	17,590	18,870	19,000	19,000	19,000
436200	Sewer	3,411	4,156	8,670	8,670	8,670	8,670
436210	Water	3,648	2,944	4,590	4,600	4,600	4,600
436310	Natural Gas	7,669	6,912	10,200	10,200	10,200	10,200
436500	Trash Removal	3,656	3,376	4,300	4,300	4,300	4,300
437100	Building Repairs & Maintenance	21,707	17,989	25,000	20,000	20,000	20,000
437200	Equipment Repairs & Maint.	79	-	-	-	-	-
437210	Office Equipment Repairs	-	164	500	3,500	3,500	3,500
437211	Office Equip. Maint./Furn.	3,921	2,965	2,500	1,219	1,219	1,219
437212	Office Equipment/Copier	2,987	2,932	3,000	-	-	-
439200	Training/Staff Development	915	668	2,000	2,250	2,250	2,250
439400	Publications & Subscriptions	344	141	1,000	1,000	1,000	1,000
439953	Merchant Charge	545	822	450	1,000	1,000	1,000
450105	Special Events	-	-	500	500	500	500
454000	Program Materials & Supplies	136	-	1,000	1,000	1,000	1,000
454016	Volunteer Expenses	1,582	909	2,500	2,500	2,500	2,500
478101	Accounting Services	16,668	6,158	6,211	5,920	5,920	5,920
478102	Information Services	22,639	25,902	27,139	22,765	22,765	22,765
478104	Public & Government Rel	2,528	2,184	2,269	2,135	2,135	2,135
478105	Records Management	131	347	41	29	29	29
478106	Purchasing Services	1,091	1,050	1,214	1,932	1,932	1,932
478107	Courier Services	931	927	1,400	762	762	762
478111	Personnel Administration	6,256	4,613	4,893	5,294	5,294	5,294
478112	County Administration	1,307	1,417	1,814	1,635	1,635	1,635
478117	Mailroom Overhead	202	110	120	88	88	88
Total Requirements		\$ 653,654	\$ 574,295	\$ 711,557	\$ 723,735	\$ 723,735	\$ 723,735
Total Resources		\$ 157,926	\$ 162,025	\$ 154,511	\$ 167,670	\$ 167,670	\$ 167,670

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

Oregon Gerontological Association - Two attending	\$	220
Oregon Recreation and Park Association's Section for Older Adult Resources Conference - Two attending		600
Brookdale Respite Training (meal cost only)		100
Alzheimer McGinty Conference - Two attending		110
Limited Building Maintenance Electrician Training		1,000
Mileage		2,000
Various meetings		220
Total Budget Request for Activity	\$	4,250

Professional Services (431000)

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

Publications and Subscriptions (439400)

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

Other Significant Items Detail**Building Repairs and Maintenance (437100)**

Repairs, Replacements and Improvements	\$	9,700
Miscellaneous Parts and Tools		5,000
HVAC/ Refrigeration Repair		2,000
Inspections/Permits		700
Contracted Maintenance		600
Facility Alarm		1,000
Electrical		1,000
Total Budget Request for Activity	\$	20,000

General Fund - Aquatic Park
113-5400-07705

Program Statement:

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

Fiscal Year 2015/2016 Objectives:

- Implement *Cost Recovery Pyramid* to reduce net subsidy to Aquatic Park programs.
- Evaluate and improve customer service delivery to achieve an enhanced Aquatic Park experience.
- Evaluate and institute a building maintenance and service contract for the HVAC and pool equipment of North Clackamas Aquatic Park.
- Analyze and adjust birthday party package offerings/pricing.

Budget Summary	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Personnel Services*	\$ 987,474	\$ 1,035,276	\$ 1,294,165	\$ 1,071,060	\$ 1,071,060	\$ 1,071,060
Materials and Services	616,022	642,920	657,729	825,984	825,984	825,984
Allocated Costs	79,171	57,673	62,254	62,119	62,119	62,119
Total Budget	\$ 1,682,667	\$ 1,735,869	\$ 2,014,148	\$ 1,959,163	\$ 1,959,163	\$ 1,959,163
Regular Full-Time FTE	6.07	6.99	6.83	5.25	5.25	5.25
Temporary & Part-Time FTE**	-	-	18.10	18.84	18.84	18.84
Total Program Staffing	6.07	6.99	24.93	24.09	24.09	24.09

Major Revenue Source(s)

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

*As Contracted Services

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

General Fund - Aquatic Park

Resources

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 113 5400 07705							
341809	Facilities Rental	\$ 5,244	\$ 600	\$ -	\$ -	\$ -	\$ -
347410	General Admissions/Open Swim	483,407	466,054	484,000	483,000	483,000	483,000
347411	Concessions	12,849	17,883	16,000	21,000	21,000	21,000
347412	Passes, laps	112,447	113,604	112,000	118,000	118,000	118,000
347413	Lessons	223,217	252,233	239,000	258,000	258,000	258,000
347414	Retail	30,862	32,980	28,000	29,000	29,000	29,000
347415	Rentals (Tubes/lockers)	33,846	32,014	33,000	33,000	33,000	33,000
347416	Climbing Wall	17,089	21,067	16,000	16,000	16,000	16,000
347417	Parties	81,063	82,209	86,000	83,000	83,000	83,000
347418	Pass Sales	38,278	39,415	35,000	64,935	64,935	64,935
347426	Rental/Reservation Fees	34,345	41,460	33,000	35,000	35,000	35,000
360001	Misc. Revenue	300	-	-	-	-	-
362000	Advertising Revenue	1,250	-	-	-	-	-
367000	Contributions & Donations	7,275	6,500	10,000	10,000	10,000	10,000
Total Resources		\$ 1,081,469	\$ 1,106,017	\$ 1,092,000	\$ 1,150,935	\$ 1,150,935	\$ 1,150,935

General Fund - Aquatic Park
Requirements

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 113 5400 07705							
421100	General Office Supplies	\$ 4,599	\$ 1,991	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
421110	Postage	846	814	850	800	800	800
422400	Food	962	441	-	-	-	-
422404	Party Supplies	38,947	39,746	44,000	41,000	41,000	41,000
422720	Uniform/Clothing Expense	6,139	2,549	2,500	2,500	2,500	2,500
424130	Maintenance Supplies	-	(44)	-	-	-	-
424920	Chemicals	41,326	50,162	48,000	44,000	44,000	44,000
424930	Technical Supplies	8,681	14,358	13,000	8,800	8,800	8,800
431000	Professional Services	-	-	-	108,895	108,895	108,895
431450	Licenses & Permits	1,954	1,842	2,000	2,500	2,500	2,500
431900	Contracted Services	987,474	1,035,276	1,294,165	1,071,060	1,071,060	1,071,060
431920	Program Contracts	-	13,664	18,000	-	-	-
432100	Telephone	9,388	9,053	8,500	13,200	13,200	13,200
432400	Advertising	35	-	-	-	-	-
432700	Data Processing	-	-	-	1,500	1,500	1,500
433100	Travel & Mileage	1,135	80	1,100	1,100	1,100	1,100
434100	Printing & Duplicating Services	3,516	3,094	2,500	2,500	2,500	2,500
435130	Liability Insurance	25,499	26,604	56,454	119,814	119,814	119,814
436100	Electricity	108,976	116,451	116,000	117,000	117,000	117,000
436200	Sewer	37,911	57,094	40,000	70,000	70,000	70,000
436210	Water	33,847	35,183	34,000	26,500	26,500	26,500
436310	Natural Gas	101,432	92,257	99,000	99,000	99,000	99,000
436500	Trash Removal	5,364	5,330	5,000	5,500	5,500	5,500
437100	Building Repairs & Maintenance	134,917	122,938	100,000	66,105	66,105	66,105
437200	Equipment Repairs & Maint.	-	-	-	2,000	2,000	2,000
437210	Office Equipment Repairs	3,148	3,627	3,500	3,500	3,500	3,500
438320	Equipment & Vehicle Rental	3,932	3,527	3,800	3,800	3,800	3,800
439200	Training/Staff Development	2,019	1,540	2,700	2,700	2,700	2,700
439400	Publications & Subscriptions	150	268	350	350	350	350
439953	Merchant Charge	11,712	14,538	12,500	14,500	14,500	14,500
450002	Merchandise for Resale	13,783	14,841	15,000	15,000	15,000	15,000
454000	Program Materials & Supplies	12,043	6,192	7,000	7,000	7,000	7,000
454015	Health/Safety Requirements	3,763	4,780	7,000	7,000	7,000	7,000
454017	Misc. Other	-	-	10,000	34,920	34,920	34,920
454095	Drug & Alcohol Testing	-	-	1,475	1,000	1,000	1,000
478101	Accounting Services	41,628	16,234	17,288	16,947	16,947	16,947
478102	Information Services	19,809	23,547	24,672	20,489	20,489	20,489
478104	Public & Government Rel	2,528	2,184	2,269	2,135	2,135	2,135
478105	Records Management	326	915	113	82	82	82
478106	Purchasing Services	2,724	2,768	3,380	5,528	5,528	5,528
478107	Courier Services	626	596	825	2,182	2,182	2,182
478111	Personnel Administration	10,022	9,902	11,772	13,029	13,029	13,029
478112	County Administration	1,306	1,417	1,815	1,639	1,639	1,639
478117	Mailroom Overhead	202	110	120	88	88	88
Total Requirements		\$ 1,682,667	\$ 1,735,869	\$ 2,014,148	\$ 1,959,163	\$ 1,959,163	\$ 1,959,163
Total Resources		\$ 1,081,469	\$ 1,106,017	\$ 1,092,000	\$ 1,150,935	\$ 1,150,935	\$ 1,150,935

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

Expenditure Detail of Specific Line Items

Travel Detail (433100 & 439200)

Staff In-Service Training	\$	2,700
Mileage		<u>1,100</u>
Total Budget Request for Activity	\$	3,800

Publications and Subscriptions (439400)

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

General Fund - Marketing and Communications

113-5400-07706

Program Statement:

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

Fiscal Year 2015/2016 Objectives:

- Promote NCPRD's programs, facilities, parks, and trails as a unified District in a holistic and strategic way in various communications and marketing materials.
- Collaborate with Tourism and Economic Development Departments to showcase NCPRD and Clackamas County as a desirable place to live, strategizing on joint media and advertising campaigns.
- Strengthen the NCPRD brand with District-wide messaging in advertising, social media, signage, website, and email marketing.
- Continue to grow Facebook, Twitter, and other social media outreach/levels of engagement.
- Update the Discovery Guide, with a focus on increasing online utilization, transitioning away from large quantities of printed copies.

Budget Summary	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Personnel Services*	\$ 107,771	\$ 125,164	\$ 208,749	\$ 202,619	\$ 202,619	\$ 202,619
Materials and Services	132,546	147,688	194,759	153,954	153,954	153,954
Allocated Costs	24,768	15,914	16,910	17,216	17,216	17,216
Total Budget	\$ 265,085	\$ 288,766	\$ 420,418	\$ 373,789	\$ 373,789	\$ 373,789
Regular Full-Time FTE	0.90	1.05	1.26	1.21	1.21	1.21
Temporary & Part-Time FTE**	-	-	0.80	0.77	0.77	0.77
Total Program Staffing	0.90	1.05	2.06	1.98	1.98	1.98

Major Revenue Source(s)

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

*As Contracted Services

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

General Fund - Marketing and Communications

Resources

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 113 5400 07706							
347420	Sports/Open Gym	\$ (625)	\$ -	\$ -	\$ -	\$ -	\$ -
360001	Misc. Revenue	401	300	-	-	-	-
Total Resources		<u>\$ (224)</u>	<u>\$ 300</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

General Fund - Marketing and Communications

Requirements

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 113 5400 07706							
421100	General Office Supplies	\$ 90	\$ 41	\$ 900	\$ 300	\$ 300	\$ 300
421110	Postage	2,341	2,444	5,000	2,900	2,900	2,900
422400	Food	549	5,215	500	418	418	418
422900	Misc. Department Supplies	64	2,044	1,500	1,350	1,350	1,350
431000	Professional Services	15,334	23,826	20,000	22,000	22,000	22,000
431480	Hearing/Meeting Expense	-	-	1,000	-	-	-
431900	Contracted Services	107,771	125,164	208,749	202,619	202,619	202,619
432100	Telephone	-	1,249	1,300	1,300	1,300	1,300
432400	Advertising	2,174	57,542	64,000	64,000	64,000	64,000
432401	Marketing & Promotion	73,888	21,149	50,000	20,000	20,000	20,000
432402	Community Relations	-	5,000	10,000	-	-	-
432700	Data Processing	-	-	-	1,500	1,500	1,500
433100	Travel & Mileage	2,412	2,478	3,000	2,500	2,500	2,500
434100	Printing & Duplicating Services	31,971	24,585	33,000	31,000	31,000	31,000
435130	Liability Insurance	1,697	499	1,059	1,686	1,686	1,686
439200	Training/Staff Development	723	620	1,000	2,500	2,500	2,500
439400	Publications & Subscriptions	1,304	994	1,500	1,500	1,500	1,500
454016	Volunteer Expenses	-	-	1,000	1,000	1,000	1,000
478101	Accounting Services	6,966	3,093	3,137	3,325	3,325	3,325
478102	Information Services	11,320	7,064	7,402	6,830	6,830	6,830
478104	Public & Government Rel	2,528	2,184	2,269	2,135	2,135	2,135
478105	Records Management	55	174	21	16	16	16
478106	Purchasing Services	456	527	613	1,085	1,085	1,085
478111	Personnel Administration	1,935	1,345	1,534	2,102	2,102	2,102
478112	County Administration	1,306	1,417	1,814	1,635	1,635	1,635
478117	Mailroom Overhead	202	110	120	88	88	88
Total Requirements		<u>\$ 265,085</u>	<u>\$ 288,766</u>	<u>\$ 420,418</u>	<u>\$ 373,789</u>	<u>\$ 373,789</u>	<u>\$ 373,789</u>
Total Resources		<u>\$ (224)</u>	<u>\$ 300</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

North Clackamas Parks and Recreation District
Org: 5400
Program: Marketing and Communications

Expenditure Detail of Specific Line Items

Travel Detail (433100 & 439200)

Staff Development - Wordpress/Website/Project Management Training	\$	2,500
Mileage		<u>2,500</u>
Total Budget Request for Activity	\$	5,000

Professional Services (431000)

Drum Creative - Website Maintenance	\$	10,000
Reach Local - Search Engine Optimization Marketing		7,200
Social Media		2,100
Immigrant and Refugee Org - English to Spanish Translation Services		1,000
Various Marketing-Related Small Projects		<u>1,700</u>
Total Budget Request for Activity	\$	22,000

Publications 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		<u>440</u>
Total Budget Request for Activity	\$	1,500

Other Significant Items Detail

Printing and Duplicating Services (434100)

Discovery Guide	\$	20,000
Marketing Collateral		7,000
Signage		<u>4,000</u>
Total Budget Request for Activity	\$	31,000

Advertising (432400)

Print Ads	\$	30,000
Radio Ads		15,000
Television Ads		<u>19,000</u>
Total Budget Request for Activity	\$	64,000

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General Fund - Planning

113-5400-07715

Program Statement:

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

Fiscal Year 2015/2016 Objectives:

- Complete District Master Plan, Capital Improvement Plan and update Park SDC Methodology and rates.
- Reinvest Metro Funds (Trolley Trail transaction).
- Initiate construction of the Sunnyside Village Trail.
- Complete and install Trolley Trail way-finding signage.
- Initiate park acquisition (and possibly development) of Happy Valley Neighborhood Park(s).
- Initiate work on an artificial turf field in Happy Valley.
- Begin further planning, design, acquisition and development for the Mt. Scott - Scouter Mountain Trail.
- Obtain grant funding for rehabilitation work at Harmony Road Neighborhood Park.
- Initiate work on the Clackamas River Greenway - Planning, Acquisition and Development.

Budget Summary	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Personnel Services*	\$ 149,101	\$ 189,625	\$ 317,864	\$ 313,693	\$ 313,693	\$ 313,693
Materials and Services	150,515	283,077	321,824	67,837	67,837	67,837
Allocated Costs	46,134	14,576	15,479	19,080	19,080	19,080
Total Budget	<u>\$ 345,750</u>	<u>\$ 487,278</u>	<u>\$ 655,167</u>	<u>\$ 400,610</u>	<u>\$ 400,610</u>	<u>\$ 400,610</u>
Regular Full-Time FTE	1.00	1.18	1.74	1.80	1.80	1.80
Temporary & Part-Time FTE**	-	-	0.80	0.70	0.70	0.70
Total Program Staffing	<u>1.00</u>	<u>1.18</u>	<u>2.54</u>	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>

Major Revenue Source(s)

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

*As Contracted Services

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

General Fund - Planning

Resources

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 113 5400 07715							
341869	Parks Development Charges	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -
360001	Misc. Revenue	100	-	-	-	-	-
390280	I/F Transfer From Fund 280	236,196	177,020	183,803	-	-	-
390281	I/F Transfer From Fund 281	-	-	-	3,577	3,577	3,577
390282	I/F Transfer From Fund 282	-	-	-	2,919	2,919	2,919
390283	I/F Transfer From Fund 283	-	-	-	172,687	172,687	172,687
Total Resources		\$ 242,296	\$ 177,020	\$ 183,803	\$ 179,183	\$ 179,183	\$ 179,183

General Fund - Planning

Requirements

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 113 5400 07715							
421100	General Office Supplies	\$ 352	\$ -	\$ 300	\$ 300	\$ 300	\$ 300
421110	Postage	-	-	350	350	350	350
422400	Food	1,294	-	300	300	300	300
422900	Misc. Department Supplies	235	90	350	350	350	350
431000	Professional Services	144,006	218,045	310,000	53,981	53,981	53,981
431480	Hearing/Meeting Expense	350	77	350	350	350	350
431900	Contracted Services	149,101	189,625	317,864	313,693	313,693	313,693
431902	Misc. Contracted Svc	-	4,955	-	-	-	-
431910	Other Contracts	-	50,000	-	-	-	-
432100	Telephone	-	1,856	2,000	1,610	1,610	1,610
432700	Data Processing	-	4,110	1,200	1,200	1,200	1,200
433100	Travel & Mileage	1,418	1,183	3,380	4,400	4,400	4,400
434100	Printing & Duplicating Services	527	993	1,000	1,000	1,000	1,000
435130	Liability Insurance	1,414	499	1,059	1,686	1,686	1,686
436310	Natural Gas	99	-	-	-	-	-
439200	Training/Staff Development	505	1,225	1,220	1,950	1,950	1,950
439400	Publications & Subscriptions	340	44	315	360	360	360
454007	Natural Resource Expense	(26)	-	-	-	-	-
478101	Accounting Services	25,413	3,742	3,690	5,611	5,611	5,611
478102	Information Services	11,320	4,709	4,934	4,553	4,553	4,553
478104	Public & Government Rel	2,528	2,184	2,269	2,135	2,135	2,135
478105	Records Management	199	211	24	27	27	27
478106	Purchasing Services	1,663	638	722	1,831	1,831	1,831
478111	Personnel Administration	3,503	1,565	1,906	3,200	3,200	3,200
478112	County Administration	1,306	1,417	1,814	1,635	1,635	1,635
478117	Mailroom Overhead	202	110	120	88	88	88
Total Requirements		\$ 345,750	\$ 487,278	\$ 655,167	\$ 400,610	\$ 400,610	\$ 400,610
Total Resources		\$ 242,296	\$ 177,020	\$ 183,803	\$ 179,183	\$ 179,183	\$ 179,183

North Clackamas Parks and Recreation District

Org: 5400

Program: Planning

Expenditure Detail of Specific Line Items

Travel Detail (433100 & 439200)

Oregon Recreation and Park Association Conference - Two Attending	\$	700
National Recreation and Park Association Conference - Two Attending		3,400
Mileage		<u>2,250</u>
Total Budget Request for Activity	\$	6,350

Professional Services (431000)

Contract for surveying, engineering, roads, Auto CAD, and Art Alliance	\$	20,000
Analysis/Assessment of Potential Non-SDC Funded Projects		23,981
Intertwine Alliance Foundation		<u>10,000</u>
Total Budget Request for Activity	\$	53,981

Publications and Subscriptions (439400)

APA - American Planning Association and Oregon Planning Association Membership	\$	<u>360</u>
Total Budget Request for Activity	\$	360

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General Fund - Natural Resources

113-5400-07716

Program Statement:

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

Fiscal Year 2015/2016 Objectives:

- Maintain natural areas within NCPRD sites and complete enhancement projects in partnership with Water Environment Services (WES) and other partners.
- Implement construction phase of Spring Park Natural Area project.
- Initiate work on a comprehensive Clackamas River Greenway Plan, with acquisition and access strategies, partnership opportunities, and funding options.
- Continue to add detail to the GIS-based property and facility inventory and natural areas database to further refine management and maintenance actions, planning, and budgeting.
- Move forward with WES Clackamas County Service District #1 to continue to implement partnership efforts at: Oak Bluff, Rose Creek, 3 Creeks, and the Clackamas River Greenway.
- Increase efforts to heighten public awareness and support for natural areas programs, projects and partnerships.
- Coordinate the adoption of the Final Draft Integrated Pest Management Plan for NCPRD.

Budget Summary	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Personnel Services*	\$ 152,078	\$ 174,995	\$ 297,394	\$ 290,686	\$ 290,686	\$ 290,686
Materials and Services	241,619	47,614	66,546	101,753	101,753	101,753
Allocated Costs	-	18,336	18,297	20,172	20,172	20,172
Total Budget	\$ 393,697	\$ 240,945	\$ 382,237	\$ 412,611	\$ 412,611	\$ 412,611
Regular Full-Time FTE	2.00	2.21	2.22	2.21	2.21	2.21
Temporary & Part-Time FTE**	-	-	1.80	1.50	1.50	1.50
Total Program Staffing	2.00	2.21	4.02	3.71	3.71	3.71

Major Revenue Source(s)

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

*As Contracted Services

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

General Fund - Natural Resources
Resources

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 113 5400 07716							
333001	Local & Other Gov Grants	\$ 68,704	\$ 60,710	\$ 68,000	\$ 70,000	\$ 70,000	\$ 70,000
333003	Title III Grants	166,269	-	-	-	-	-
360001	Misc. Revenue	-	3,928	-	-	-	-
390280	I/F Transfer From Fund 280	9,583	10,133	17,536	-	-	-
390283	I/F Transfer From Fund 283	-	-	-	33,011	33,011	33,011
Total Resources		\$ 244,557	\$ 74,772	\$ 85,536	\$ 103,011	\$ 103,011	\$ 103,011

General Fund - Natural Resources
Requirements

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 113 5400 07716							
421100	General Office Supplies	\$ 364	\$ 274	\$ 300	\$ 400	\$ 400	\$ 400
422400	Food	33	534	400	1,000	1,000	1,000
422720	Uniform/Clothing Expense	1,672	628	1,000	1,000	1,000	1,000
422930	Technical Supplies	29,463	12,316	16,650	21,650	21,650	21,650
424711	Sign Materials	708	185	800	2,000	2,000	2,000
425100	Small Tools & Minor Equip.	4,236	1,448	1,000	1,000	1,000	1,000
431000	Professional Services	194,296	-	10,000	12,000	12,000	12,000
431450	Licenses & Permits	(66)	100	250	250	250	250
431900	Contracted Services	152,078	174,995	297,394	290,686	290,686	290,686
431920	Program Contracts	1,922	20,412	17,375	21,375	21,375	21,375
432100	Telephone	1,254	3,247	3,200	3,200	3,200	3,200
432700	Data Processing	-	-	-	1,500	1,500	1,500
433100	Travel & Mileage	1,947	1,473	1,500	2,000	2,000	2,000
435130	Liability Insurance	-	827	1,501	4,216	4,216	4,216
436310	Natural Gas	794	1,113	2,800	2,800	2,800	2,800
436500	Trash Removal	116	119	1,800	1,800	1,800	1,800
437200	Equipment Repairs & Maint.	1,117	850	900	2,000	2,000	2,000
437210	Office Equipment Repairs	1,397	1,556	1,500	1,500	1,500	1,500
438190	Misc. Rent	-	-	-	16,492	16,492	16,492
438320	Equipment & Vehicle Rental	-	123	1,500	1,500	1,500	1,500
439200	Training/Staff Development	1,046	951	2,180	2,180	2,180	2,180
439400	Publications & Subscriptions	1,005	1,409	1,390	1,390	1,390	1,390
454007	Natural Resource Expense	26	-	-	-	-	-
454013	Safety Equipment Materials	288	48	500	500	500	500
478101	Accounting Services	-	4,400	3,326	3,166	3,166	3,166
478102	Information Services	-	7,064	7,402	9,106	9,106	9,106
478104	Public & Government Rel	-	2,184	2,269	2,135	2,135	2,135
478105	Records Management	-	248	22	15	15	15
478106	Purchasing Services	-	750	650	1,033	1,033	1,033
478111	Personnel Administration	-	2,163	2,694	2,994	2,994	2,994
478112	County Administration	-	1,417	1,814	1,635	1,635	1,635
478117	Mailroom Overhead	-	110	120	88	88	88
Total Requirements		\$ 393,697	\$ 240,945	\$ 382,237	\$ 412,611	\$ 412,611	\$ 412,611
Total Resources		\$ 244,557	\$ 74,772	\$ 85,536	\$ 103,011	\$ 103,011	\$ 103,011

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 - Two Attending	\$	180
Oregon Recreation and Parks Association Conference - One Attending		600
Ecology Trainings Society of Ecological Restoration, Wildlife - Two Attending		700
Geographic Information Systems Training - One Attending		350
Pesticide Recertification classes - Three Attending		350
Mileage		2,000
Total Budget Request for Activity	\$	4,180

Professional Services (431000)

Natural Area Projects and Community Engagement	\$	12,000
Total Budget Request for Activity	\$	12,000

Publications and Subscriptions (439400)

Society of Ecological Restoration Dues	\$	190
ArcGIS and ArcPad Annual Fees		1,000
Ecological Society of America		200
Total Budget Request for Activity	\$	1,390

Other Significant Items Detail

Technical Supplies (422930)

Supplies and Materials	\$	9,850
Grant Funded Supplies and Materials		11,800
Total Budget Request for Activity	\$	21,650

Misc Contracted Services (431920)

Invasive control	\$	3,500
Planting		2,200
Hazard Tree Mitigation		5,175
Trolley Trail		2,500
Chemical Toilet Rental		500
WES Project		7,500
Total Budget Request for Activity	\$	21,375

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Nutrition and Transportation Fund - Nutrition 270-5405-07707

Program Statement:

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

Fiscal Year 2015/2016 Objectives:

- Use new cook position to streamline food ordering process for tighter control of food budget.
- Increase revenue at Pete's Café using a combination of increased prices and volume.
- Increase average meal donation amount by raising awareness among those receiving meals.

Budget Summary	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Personnel Services*	\$ 325,481	\$ 347,545	\$ 366,249	\$ 349,278	\$ 349,278	\$ 349,278
Materials and Services	133,027	125,194	155,600	127,500	127,500	127,500
Allocated Costs	18,870	15,039	16,399	16,188	16,188	16,188
Special Payments	-	-	-	5,000	5,000	5,000
Interfund Transfer	60,000	19,528	216,601	19,250	19,250	19,250
Contingency	-	-	284,941	229,924	229,924	229,924
Total Budget	\$ 537,378	\$ 507,306	\$ 1,039,790	\$ 747,140	\$ 747,140	\$ 747,140
Regular Full-Time FTE	4.23	4.63	3.52	3.24	3.24	3.24
Temporary & Part-Time FTE**	-	-	1.40	1.13	1.13	1.13
Total Program Staffing	4.23	4.63	4.92	4.37	4.37	4.37

Major Revenue Source(s)

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

*As contracted services

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

Nutrition and Transportation Fund - Nutrition
Resources

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 270 5405 07707							
302001	Beginning Fund Balance	\$ 842,579	\$ 632,594	\$ 670,576	\$ 322,854	\$ 322,854	\$ 322,854
333001	Local & Other Gov Grants	70,355	57,024	160,000	62,000	62,000	62,000
347427	Contract w/Clack Cty Soc Svcs	167,373	159,285	62,000	173,000	173,000	173,000
347429	Fundraising	61,047	62,153	65,000	65,000	65,000	65,000
361000	Interest Earned	2,162	2,637	1,500	800	800	800
362000	Advertising Revenue	250	-	-	8,750	8,750	8,750
367000	Contributions & Donations	8,250	5,113	2,000	5,000	5,000	5,000
367009	Friends of Milwaukie Center	4,000	5,000	5,000	5,000	5,000	5,000
367050	Congregate Donations	10,358	9,879	9,000	10,000	10,000	10,000
367055	Home Delivery Donations	38,585	48,342	40,000	45,000	45,000	45,000
390113	I/F Transfer From Fund 113	-	200,000	100,000	100,000	100,000	100,000
Total Resources		\$ 1,204,957	\$ 1,182,027	\$ 1,115,076	\$ 797,404	\$ 797,404	\$ 797,404

Nutrition and Transportation Fund - Nutrition
Requirements

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 270 5405 07707							
421110	Postage	\$ 42	\$ 23	\$ 50	\$ 50	\$ 50	\$ 50
422400	Food	80,504	89,792	115,000	85,000	85,000	85,000
422403	Serving Supplies	17,399	17,500	24,000	15,000	15,000	15,000
422630	Laundry Supplies	140	-	-	-	-	-
425100	Small Tools & Minor Equip.	7,436	6,318	7,000	7,000	7,000	7,000
431900	Contracted Services	325,481	347,545	366,249	349,278	349,278	349,278
431918	Internal Cty Contracted Svcs	19,471	-	-	-	-	-
432100	Telephone	648	879	800	800	800	800
432700	Data Processing	-	-	-	1,500	1,500	1,500
433100	Travel & Mileage	55	-	-	100	100	100
434100	Printing & Duplicating Services	362	-	500	500	500	500
435130	Liability Insurance	930	966	2,050	4,350	4,350	4,350
439200	Training/Staff Development	62	-	200	200	200	200
454016	Volunteer Expenses	478	349	1,000	1,000	1,000	1,000
454018	Fundraising Expenses	5,500	9,367	5,000	12,000	12,000	12,000
465002	Payments to Local Governments	-	-	-	5,000	5,000	5,000
470113	I/F Transfer To Fund 113	10,000	19,528	16,601	19,250	19,250	19,250
470481	I/F Transfer To Fund 481	50,000	-	200,000	-	-	-
478101	Accounting Services	8,819	4,732	4,831	4,453	4,453	4,453
478102	Information Services	2,830	2,355	2,467	2,277	2,277	2,277
478104	Public & Government Rel	2,528	2,183	2,269	2,135	2,135	2,135
478105	Records Management	69	267	32	22	22	22
478106	Purchasing Services	577	807	945	1,453	1,453	1,453
478111	Personnel Administration	2,539	3,171	3,921	4,125	4,125	4,125
478112	County Administration	1,306	1,416	1,814	1,635	1,635	1,635
478117	Mailroom Overhead	202	108	120	88	88	88
499001	Contingency	-	-	284,941	229,924	229,924	229,924
Total Requirements		\$ 537,378	\$ 507,306	\$ 1,039,790	\$ 747,140	\$ 747,140	\$ 747,140
Total Resources		\$ 1,204,957	\$ 1,182,027	\$ 1,115,076	\$ 797,404	\$ 797,404	\$ 797,404

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

Expenditure Detail of Specific Line Items

Travel Detail (433100 & 439200)

Target Fundraising Training	\$	200
Staff Mileage		<u>100</u>
Total Budget Request for Activity	\$	300

Nutrition and Transportation Fund - Transportation 270-5405-07708

Program Statement:

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

Fiscal Year 2015/2016 Objectives:

- Continue to build the Travel Program as a revenue producing arm of the Transportation program.
- Complete modernization of bus fleet by purchasing a new 2016 bus to replace the 2005 bus.
- Increase fundraising by obtaining another bus ad sponsor.

Budget Summary	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Personnel Services*	\$ 128,298	\$ 132,709	\$ 159,947	\$ 128,496	\$ 128,496	\$ 128,496
Materials and Services	33,400	42,411	39,114	43,791	43,791	43,791
Allocated Costs	11,068	9,214	10,240	10,452	10,452	10,452
Interfund Transfer	-	12,804	4,680	5,420	5,420	5,420
Total Budget	\$ 172,766	\$ 197,138	\$ 213,981	\$ 188,159	\$ 188,159	\$ 188,159
Regular Full-Time FTE	1.21	1.27	0.64	0.54	0.54	0.54
Temporary & Part-Time FTE**	-	-	1.90	1.56	1.56	1.56
Total Program Staffing	1.21	1.27	2.54	2.10	2.10	2.10

Major Revenue Source(s)

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

*As Contracted Services

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

Nutrition and Transportation Fund - Transportation

Resources

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 270 5405 07708							
343160	Contract with Clack Cty Social	\$ -	\$ 67,812	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
347425	Travel Program Revenue	-	18,618	20,000	15,000	15,000	15,000
347427	Contract w/Clack Cty Soc Svcs	107,897	17,208	29,895	29,895	29,895	29,895
347429	Fundraising	7,673	3,714	8,000	12,000	12,000	12,000
347450	Grant	-	5,955	8,500	10,500	10,500	10,500
361000	Interest Earned	1,081	-	800	-	-	-
367000	Contributions & Donations	5,000	-	-	-	-	-
367002	Van Fees	11,092	13,825	11,000	10,000	10,000	10,000
367008	Contract Rides & Rentals	1,039	-	500	500	500	500
367009	Friends of Milwaukie Center	4,000	5,000	5,000	5,000	5,000	5,000
Total Resources		\$ 137,782	\$ 132,131	\$ 138,695	\$ 137,895	\$ 137,895	\$ 137,895

Nutrition and Transportation Fund - Transportation

Requirements

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 270 5405 07708							
424600	Motor Vehicle Materials & Supp.	\$ 14,778	\$ 11,559	\$ 13,000	\$ 14,000	\$ 14,000	\$ 14,000
431450	Licenses & Permits	237	213	350	400	400	400
431900	Contracted Services	128,298	132,709	159,947	128,496	128,496	128,496
431910	Other Contracts	-	9,130	8,000	7,500	7,500	7,500
432100	Telephone	549	1,474	2,100	2,100	2,100	2,100
432700	Data Processing	-	-	-	1,500	1,500	1,500
434100	Printing & Duplicating Services	200	-	200	200	200	200
435130	Liability Insurance	3,551	4,238	3,664	4,291	4,291	4,291
437200	Equipment Repairs & Maint.	11,841	15,565	10,000	12,000	12,000	12,000
439200	Training/Staff Development	208	232	300	300	300	300
454018	Fundraising Expenses	2,036	-	1,500	1,500	1,500	1,500
470113	I/F Transfer To Fund 113	-	5,304	4,680	5,420	5,420	5,420
470481	I/F Transfer To Fund 481	-	7,500	-	-	-	-
478101	Accounting Services	2,960	1,573	1,807	1,889	1,889	1,889
478102	Information Services	2,830	2,355	2,467	2,277	2,277	2,277
478104	Public & Government Rel	2,528	2,183	2,269	2,135	2,135	2,135
478105	Records Management	23	89	12	9	9	9
478106	Purchasing Services	194	268	353	617	617	617
478111	Personnel Administration	1,025	1,222	1,399	1,802	1,802	1,802
478112	County Administration	1,306	1,416	1,814	1,635	1,635	1,635
478117	Mailroom Overhead	202	108	119	88	88	88
Total Requirements		\$ 172,766	\$ 197,138	\$ 213,981	\$ 188,159	\$ 188,159	\$ 188,159
Total Resources		\$ 137,782	\$ 132,131	\$ 138,695	\$ 137,895	\$ 137,895	\$ 137,895

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

Effective November 29, 2014 Ordinance 06-2014 was approved requiring that both zone-specific SDC's and District-wide SDC's be deposited in the Zone Trust Accounts. NCPRD staff will continue the practice implemented in fiscal year 2014/2015 of only transferring SDC's to the Capital Projects Fund on a reimbursement basis after expenditures have occurred. The District-wide SDC fund has been closed and has no proposed budget for fiscal year 2015/2016.

Budget Summary	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Interfund Transfer	\$ 1,244,000	\$ 839,982	\$ 2,967,437	\$ -	\$ -	\$ -
Total Budget	<u>\$ 1,244,000</u>	<u>\$ 839,982</u>	<u>\$ 2,967,437</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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 FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 280 5450							
302001	Beginning Fund Balance	\$ 1,382,813	\$ 1,512,840	\$ 1,844,900	\$ -	\$ -	\$ -
322160	System Development Chg	1,359,169	-	-	-	-	-
322281	Park SDC Zone 1 Milwaukie	-	6,432	11,663	-	-	-
322282	Park SDC Zone 2	-	81,650	99,459	-	-	-
322283	Park SDC Zone 3	-	260,381	187,695	-	-	-
322284	Park SDC Zone 3 Happy Valley	-	576,117	819,720	-	-	-
361000	Interest Earned	5,171	6,243	500	-	-	-
361100	Interest on Contracts	9,686	5,385	3,500	-	-	-
Total Resources		\$ 2,756,840	\$ 2,449,049	\$ 2,967,437	\$ -	\$ -	\$ -

System Development Charges - District-wide Fund
Requirements

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 280 5450							
470113	I/F Transfer To Fund 113	\$ 338,522	\$ 277,982	\$ 251,854	\$ -	\$ -	\$ -
470283	I/F Transfer To Fund 283	-	-	2,100,000	-	-	-
470383	I/F Transfer To Fund 383	562,000	562,000	567,000	-	-	-
470480	I/F Transfer To Fund 480	343,478	-	48,583	-	-	-
Total Requirements		\$ 1,244,000	\$ 839,982	\$ 2,967,437	\$ -	\$ -	\$ -
Total Resources		\$ 2,756,840	\$ 2,449,049	\$ 2,967,437	\$ -	\$ -	\$ -

System Development Charges Fund - Zone 1 281-5451

Program Statement:

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

Effective November 29, 2014 Ordinance 06-2014 was approved requiring that both zone-specific SDC's and District-wide SDC's be deposited in the Zone Trust Accounts. The Ordinance also changed the zone boundaries for both Zone 1 and Zone 2 as follows:

- Zone 1 now includes the City of Milwaukie plus the City's urban growth management area.
- Zone 2 includes the unincorporated Clackamas County area within the district, west of I-205, excluding the City of Milwaukie's urban growth management area.

NCPRD staff will continue the practice implemented in fiscal year 2014/2015 of only transferring SDC's to the Capital Projects Fund on a reimbursement basis after expenditures have occurred.

Zone 1 includes the City of Milwaukie and the City's urban growth management area.

Budget Summary	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Materials and Services	\$ -	\$ -	\$ -	\$ 18,000	\$ 18,000	\$ 18,000
Interfund Transfer	3,411	-	13,470	1,059,089	1,059,089	1,059,089
Total Budget	<u>\$ 3,411</u>	<u>\$ -</u>	<u>\$ 13,470</u>	<u>\$ 1,077,089</u>	<u>\$ 1,077,089</u>	<u>\$ 1,077,089</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 FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 281 5451							
302001	Beginning Fund Balance	\$ 3,533	\$ 6,280	\$ 10,165	\$ 559,044	\$ 559,044	\$ 559,044
322160	System Development Chg	6,143	-	-	-	-	-
322281	Park SDC Zone 1 Milwaukie	-	1,814	3,290	4,000	4,000	4,000
322286	Park SDC Zone 1 UGMA	-	-	-	496,000	496,000	496,000
342110	Administrative Fee	-	-	-	18,000	18,000	18,000
361000	Interest Earned	15	29	15	45	45	45
Total Resources		<u>\$ 9,691</u>	<u>\$ 8,123</u>	<u>\$ 13,470</u>	<u>\$ 1,077,089</u>	<u>\$ 1,077,089</u>	<u>\$ 1,077,089</u>

System Development Charges Fund - Zone 1

Requirements

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 281 5451							
431620	Administration Fees	\$ -	\$ -	\$ -	\$ 18,000	\$ 18,000	\$ 18,000
470113	I/F Transfer To Fund 113	-	-	-	42,935	42,935	42,935
470383	I/F Transfer To Fund 383	-	-	-	130,000	130,000	130,000
470480	I/F Transfer To Fund 480	3,411	-	13,470	886,154	886,154	886,154
Total Requirements		<u>\$ 3,411</u>	<u>\$ -</u>	<u>\$ 13,470</u>	<u>\$ 1,077,089</u>	<u>\$ 1,077,089</u>	<u>\$ 1,077,089</u>
Total Resources		<u>\$ 9,691</u>	<u>\$ 8,123</u>	<u>\$ 13,470</u>	<u>\$ 1,077,089</u>	<u>\$ 1,077,089</u>	<u>\$ 1,077,089</u>

System Development Charges Fund - Zone 2 282-5452

Program Statement:

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

Effective November 29, 2014 Ordinance 06-2014 was approved requiring that both zone-specific SDC's and District-wide SDC's be deposited in the Zone Trust Accounts. The Ordinance also changed the zone boundaries for both Zone 1 and Zone 2 as follows:

- Zone 1 now includes the City of Milwaukie plus the City's urban growth management area.
- Zone 2 includes the unincorporated Clackamas County area within the district, west of I-205, excluding the City of Milwaukie's urban growth management area.

NCPRD staff will continue the practice implemented in fiscal year 2014/2015 of only transferring SDC's to the Capital Projects Fund on a reimbursement basis after expenditures have occurred.

Zone 2 is the unincorporated Clackamas County area within the district, west of I-205, excluding the City of Milwaukie's urban growth management area.

Budget Summary	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Materials and Services	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
Interfund Transfer	226,088	-	681,804	821,251	821,251	821,251
Total Budget	<u>\$ 226,088</u>	<u>\$ -</u>	<u>\$ 681,804</u>	<u>\$ 826,251</u>	<u>\$ 826,251</u>	<u>\$ 826,251</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 FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 282 5452							
302001	Beginning Fund Balance	\$ 124,113	\$ 84,289	\$ 201,554	\$ 309,710	\$ 309,710	\$ 309,710
322160	System Development Chg	185,731	-	-	-	-	-
322282	Park SDC Zone 2	-	81,716	99,459	99,000	99,000	99,000
342110	Administrative Fee	-	-	-	5,000	5,000	5,000
361000	Interest Earned	533	476	250	2,000	2,000	2,000
390480	I/F Transfer From Fund 480	-	-	380,541	410,541	410,541	410,541
Total Resources		\$ 310,377	\$ 166,481	\$ 681,804	\$ 826,251	\$ 826,251	\$ 826,251

System Development Charges Fund - Zone 2

Requirements

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 282 5452							
431620	Administration Fees	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
470113	I/F Transfer To Fund 113	-	-	-	2,919	2,919	2,919
470383	I/F Transfer To Fund 383	-	-	-	70,000	70,000	70,000
470480	I/F Transfer To Fund 480	226,088	-	681,804	748,332	748,332	748,332
Total Requirements		\$ 226,088	\$ -	\$ 681,804	\$ 826,251	\$ 826,251	\$ 826,251
Total Resources		\$ 310,377	\$ 166,481	\$ 681,804	\$ 826,251	\$ 826,251	\$ 826,251

System Development Charges Fund - Zone 3 283-5453

Program Statement:

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

Effective November 29, 2014 Ordinance 06-2014 was approved requiring that both zone-specific SDC's and District-wide SDC's be deposited in the Zone Trust Accounts. The Ordinance also changed the zone boundaries for both Zone 1 and Zone 2 as follows:

- Zone 1 now includes the City of Milwaukie plus the City's urban growth management area.
- Zone 2 includes the unincorporated Clackamas County area within the district, west of I-205, excluding the City of Milwaukie's urban growth management area.

NCPRD staff will continue the practice implemented in fiscal year 2014/2015 of only transferring SDC's to the Capital Projects Fund on a reimbursement basis after expenditures have occurred.

Zone 3 includes the City of Happy Valley, the City's urban growth management area, the unincorporated Clackamas County area east of I-205, and the portion of the City of Damascus within the boundaries of the District.

Budget Summary	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Materials and Services	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
Interfund Transfer	1,221,280	-	5,338,453	9,633,819	9,633,819	9,633,819
Total Budget	<u>\$ 1,221,280</u>	<u>\$ -</u>	<u>\$ 5,338,453</u>	<u>\$ 9,638,819</u>	<u>\$ 9,638,819</u>	<u>\$ 9,638,819</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 FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 283 5453							
302001	Beginning Fund Balance	\$ 1,006,807	\$ 720,973	\$ 1,600,740	\$ 6,672,450	\$ 6,672,450	\$ 6,672,450
322160	System Development Chg	247,889	-	-	-	-	-
322161	SDCs from Happy Valley	684,367	-	-	-	-	-
322283	Park SDC Zone 3		221,808	159,888	123,090	123,090	123,090
322284	Park SDC Zone 3 Happy Valley	-	490,767	698,280	1,775,306	1,775,306	1,775,306
342110	Administrative Fee	-	-	-	5,000	5,000	5,000
361000	Interest Earned	3,189	4,304	3,000	7,000	7,000	7,000
390280	I/F Transfer From Fund 280	-	-	2,100,000	-	-	-
390480	I/F Transfer From Fund 480	-	-	776,545	1,055,973	1,055,973	1,055,973
Total Resources		\$ 1,942,252	\$ 1,437,851	\$ 5,338,453	\$ 9,638,819	\$ 9,638,819	\$ 9,638,819

System Development Charges Fund - Zone 3

Requirements

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 283 5453							
431620	Administration Fees	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
470113	I/F Transfer To Fund 113	-	-	-	205,698	205,698	205,698
470383	I/F Transfer To Fund 383	-	-	-	400,000	400,000	400,000
470480	I/F Transfer To Fund 480	1,221,280	-	5,338,453	9,028,121	9,028,121	9,028,121
Total Requirements		\$ 1,221,280	\$ -	\$ 5,338,453	\$ 9,638,819	\$ 9,638,819	\$ 9,638,819
Total Resources		\$ 1,942,252	\$ 1,437,851	\$ 5,338,453	\$ 9,638,819	\$ 9,638,819	\$ 9,638,819

Debt Service Fund - 2010 Issue 382-5432

Program Statement:

The purpose of the Debt Service program is to manage debt in accordance with required debt payments and bond covenants. The series 2000 bond was refunded in 2010 by the issuance of full faith and credit refunding bonds in the amount of \$5,660,000; original debt was issued in 1993 to pay for construction of the NCPRD Aquatic Park and seven parks within the district. Debt service payments are approximately \$495,000 annually and will end in fiscal year 2024/2025. See detailed debt schedule on page 113.

Budget Summary	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Bond Issuance Exp/Trustee Fees	\$ 350	\$ 350	\$ 500	\$ 500	\$ 500	\$ 500
Bond Principal	325,000	335,000	340,000	350,000	350,000	350,000
Bond Interest	168,000	161,500	155,000	146,300	146,300	146,300
Reserve for Future Expenditure	-	-	103,075	107,760	107,760	107,760
Total Budget	<u>\$ 493,350</u>	<u>\$ 496,850</u>	<u>\$ 598,575</u>	<u>\$ 604,560</u>	<u>\$ 604,560</u>	<u>\$ 604,560</u>

Major Revenue Source(s)

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

Debt Service Fund - 2010 Issue

Resources

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 382 5432							
302001	Beginning Fund Balance	\$ 88,738	\$ 95,740	\$ 98,375	\$ 104,185	\$ 104,185	\$ 104,185
361000	Interest Earned	352	394	200	375	375	375
390113	I/F Transfer From Fund 113	500,000	500,000	500,000	500,000	500,000	500,000
	Total Resources	<u>\$ 589,090</u>	<u>\$ 596,134</u>	<u>\$ 598,575</u>	<u>\$ 604,560</u>	<u>\$ 604,560</u>	<u>\$ 604,560</u>

Debt Service Fund - 2010 Issue

Requirements

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 382 5432							
431610	Trustee Fees	\$ 350	\$ 350	\$ 500	\$ 500	\$ 500	\$ 500
461000	Bond Principal	325,000	335,000	340,000	350,000	350,000	350,000
462000	Bond Interest	168,000	161,500	155,000	146,300	146,300	146,300
490001	Reserve for Future Exp.	-	-	103,075	107,760	107,760	107,760
	Total Requirements	<u>\$ 493,350</u>	<u>\$ 496,850</u>	<u>\$ 598,575</u>	<u>\$ 604,560</u>	<u>\$ 604,560</u>	<u>\$ 604,560</u>
	Total Resources	<u>\$ 589,090</u>	<u>\$ 596,134</u>	<u>\$ 598,575</u>	<u>\$ 604,560</u>	<u>\$ 604,560</u>	<u>\$ 604,560</u>

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

Program Statement:

The purpose of the Debt Service program is to manage the debt in accordance with required debt payments and bond covenants. In 2008, NCPRD issued \$8,000,000 in full faith and credit obligation bonds to pay for the land and construction costs of Hood View Park. Debt service payments are approximately \$570,000 annually and will end in fiscal year 2027/2028. See detailed debt schedule on page 113.

Budget Summary	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Trustee Fees	\$ 350	\$ 350	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Bond Principal	320,000	330,000	345,000	355,000	355,000	355,000
Bond Interest	241,888	232,138	222,000	211,000	211,000	211,000
Reserve for Future Expenditure	-	-	106,950	141,303	141,303	141,303
Total Budget	<u>\$ 562,238</u>	<u>\$ 562,488</u>	<u>\$ 674,950</u>	<u>\$ 708,303</u>	<u>\$ 708,303</u>	<u>\$ 708,303</u>

Major Revenue Source(s)

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

Debt Service Fund - 2008 Issue

Resources

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 383 5433							
302001	Beginning Fund Balance	\$ 108,199	\$ 108,550	\$ 107,750	\$ 107,903	\$ 107,903	\$ 107,903
361000	Interest Earned	589	441	200	400	400	400
390280	I/F Transfer From Fund 280	562,000	562,000	567,000	-	-	-
390281	I/F Transfer From Fund 281	-	-	-	130,000	130,000	130,000
390282	I/F Transfer From Fund 282	-	-	-	70,000	70,000	70,000
390283	I/F Transfer From Fund 283	-	-	-	400,000	400,000	400,000
Total Resources		\$ 670,788	\$ 670,991	\$ 674,950	\$ 708,303	\$ 708,303	\$ 708,303

Debt Service Fund - 2008 Issue

Requirements

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 383 5433							
431610	Trustee Fees	\$ 350	\$ 350	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
461000	Bond Principal	320,000	330,000	345,000	355,000	355,000	355,000
462000	Bond Interest	241,888	232,138	222,000	211,000	211,000	211,000
490001	Reserve for Future Exp.	-	-	106,950	141,303	141,303	141,303
Total Requirements		\$ 562,238	\$ 562,488	\$ 674,950	\$ 708,303	\$ 708,303	\$ 708,303
Total Resources		\$ 670,788	\$ 670,991	\$ 674,950	\$ 708,303	\$ 708,303	\$ 708,303

Capital Projects Fund 480-5441

Program Statement:

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

Fiscal Year 2015/2016 Objectives:

- Finalize Master Plan update.
- Update Park SDC Methodology and rates.
- Complete phase 2 Spring Park Natural Area improvements.
- Complete Harmony Road Neighborhood Park renovation and improvements.
- Construct phase 1 of the Sunnyside Village Trail.
- Design and construct Trolley Trail way-finding signage.
- Plan and design an artificial turf field(s) in Happy Valley.
- Prepare Master Plan for Clackamas River Greenway.
- Acquire land for a neighborhood park in the unincorporated area west of I-205.
- Identify eligible Metro projects using refunded Tri-Met dollars (from Trolley Trail land transaction).
- Acquire land for new neighborhood parks in Happy Valley.
- Develop a Happy Valley Community Center vision plan.

Budget Summary	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Materials and Services	\$ -	\$ -	\$ 50,137	\$ 30,000	\$ 30,000	\$ 30,000
Capital Outlay	293,636	870,862	8,650,656	12,452,925	12,452,925	12,452,925
Interfund Transfer	-	-	1,157,086	1,466,514	1,466,514	1,466,514
Total Budget	\$ 293,636	\$ 870,862	\$ 9,857,879	\$ 13,949,439	\$ 13,949,439	\$ 13,949,439

Major Revenue Source(s)

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

Reconciliation to Capital Budget Detail	
Total Budget	\$ 13,949,439
Materials and Services	(30,000)
Undesignated Capital Outlay*	(5,696,732)
Interfund Transfer	(1,466,514)
Total Capital Outlay Projects**	\$ 6,756,193

* Budgeted in Land

** See page 86 for Capital Budget Detail

Capital Projects Fund 480-Summary

Program	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Resource Summary						
Fund Balance	\$ -	\$ -	\$ 2,666,554	\$ 1,466,514	\$ 1,466,514	\$ 1,466,514
District-wide	1,545,509	2,915,670	1,046,583	-	-	-
Zone 1	3,411	-	13,470	1,213,904	1,213,904	1,213,904
Zone 2	226,088	-	771,804	1,300,392	1,300,392	1,300,392
Zone 3	1,385,093	621,747	5,359,468	9,968,629	9,968,629	9,968,629
Total Resources	\$ 3,160,101	\$ 3,537,417	\$ 9,857,879	\$ 13,949,439	\$ 13,949,439	\$ 13,949,439
Requirements Summary						
District-wide	\$ 74,863	\$ 88,937	\$ 2,773,275	\$ -	\$ -	\$ -
Zone 1	-	-	53,332	1,213,904	1,213,904	1,213,904
Zone 2	54,960	-	771,804	1,839,875	1,839,875	1,839,875
Zone 3	163,813	781,925	6,259,468	10,895,660	10,895,660	10,895,660
Total Requirements	\$ 293,636	\$ 870,862	\$ 9,857,879	\$ 13,949,439	\$ 13,949,439	\$ 13,949,439

Capital Projects Fund - Cost Center
Resources

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 480 5441 00000							
302001	Beginning Fund Balance	\$ -	\$ -	\$ 2,666,554	\$ 1,466,514	\$ 1,466,514	\$ 1,466,514
	Total Resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,666,554</u>	<u>\$ 1,466,514</u>	<u>\$ 1,466,514</u>	<u>\$ 1,466,514</u>

Capital Projects Fund - District-wide
Resources

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 480 5441 07709							
302001	Beginning Fund Balance	\$ 1,036,968	\$ 2,866,466	\$ -	\$ -	\$ -	\$ -
331001	Federal Revenue	-	-	55,000	-	-	-
333001	Local & Other Gov Grants	158,427	38,951	799,000	-	-	-
361000	Interest Earned	6,636	10,253	4,000	-	-	-
390113	I/F Transfer From Fund 113	-	-	140,000	-	-	-
390280	I/F Transfer From Fund 280	343,478	-	48,583	-	-	-
Total Resources		<u>\$ 1,545,509</u>	<u>\$ 2,915,670</u>	<u>\$ 1,046,583</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Capital Projects Fund - District-wide
Requirements

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 480 5441 07709							
432700	Data Processing	\$ -	\$ -	\$ 20,137	\$ -	\$ -	\$ -
470282	I/F Transfer To Fund 282	-	-	380,541	-	-	-
470283	I/F Transfer To Fund 283	-	-	776,545	-	-	-
481160	Planning	6,838	7,071	175,000	-	-	-
481180	Design	-	-	495,000	-	-	-
481200	Construction	-	-	770,000	-	-	-
485100	Land	-	-	76,052	-	-	-
485180	Construction (Inactive)	62,785	69,296	-	-	-	-
485200	Building Purchase	-	-	80,000	-	-	-
485201	Capital Equip/Non-Cip Projects	-	3,606	-	-	-	-
485340	Computer Software (Inactive)	5,240	8,964	-	-	-	-
Total Requirements		<u>\$ 74,863</u>	<u>\$ 88,937</u>	<u>\$ 2,773,275</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Resources		<u>\$ 1,545,509</u>	<u>\$ 2,915,670</u>	<u>\$ 1,046,583</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Capital Projects Fund - Zone 1

Resources

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 480 5441 07710							
302001	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
332001	State Revenue	-	-	-	272,750	272,750	272,750
390281	I/F Transfer From Fund 281	3,411	-	13,470	886,154	886,154	886,154
390481	I/F Transfer From Fund 481	-	-	-	55,000	55,000	55,000
Total Resources		<u>\$ 3,411</u>	<u>\$ -</u>	<u>\$ 13,470</u>	<u>\$ 1,213,904</u>	<u>\$ 1,213,904</u>	<u>\$ 1,213,904</u>

Capital Projects Fund - Zone 1

Requirements

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 480 5441 07710							
432700	Data Processing	\$ -	\$ -	\$ -	\$ 6,288	\$ 6,288	\$ 6,288
481160	Planning	-	-	40,000	12,576	12,576	12,576
481200	Construction	-	-	-	357,750	357,750	357,750
485100	Land	-	-	13,332	837,290	837,290	837,290
Total Requirements		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,332</u>	<u>\$ 1,213,904</u>	<u>\$ 1,213,904</u>	<u>\$ 1,213,904</u>
Total Resources		<u>\$ 3,411</u>	<u>\$ -</u>	<u>\$ 13,470</u>	<u>\$ 1,213,904</u>	<u>\$ 1,213,904</u>	<u>\$ 1,213,904</u>

Capital Projects Fund - Zone 2

Resources

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 480 5441 07711							
302001	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
333001	Local & Other Gov Grants	-	-	67,500	552,060	552,060	552,060
390113	I/F Transfer From Fund 113	-	-	22,500	-	-	-
390282	I/F Transfer From Fund 282	226,088	-	681,804	748,332	748,332	748,332
Total Resources		<u>\$ 226,088</u>	<u>\$ -</u>	<u>\$ 771,804</u>	<u>\$ 1,300,392</u>	<u>\$ 1,300,392</u>	<u>\$ 1,300,392</u>

Capital Projects Fund - Zone 2

Requirements

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 480 5441 07711							
432700	Data Processing	\$ -	\$ -	\$ -	\$ 3,258	\$ 3,258	\$ 3,258
481160	Planning	-	-	-	30,511	30,511	30,511
481180	Design	-	-	-	103,000	103,000	103,000
481200	Construction	-	-	90,000	416,560	416,560	416,560
485100	Land	-	-	681,804	876,005	876,005	876,005
485180	Construction (Inactive)	54,960	-	-	-	-	-
470282	I/F Transfer To Fund 282	-	-	-	410,541	410,541	410,541
Total Requirements		<u>\$ 54,960</u>	<u>\$ -</u>	<u>\$ 771,804</u>	<u>\$ 1,839,875</u>	<u>\$ 1,839,875</u>	<u>\$ 1,839,875</u>
Total Resources		<u>\$ 226,088</u>	<u>\$ -</u>	<u>\$ 771,804</u>	<u>\$ 1,300,392</u>	<u>\$ 1,300,392</u>	<u>\$ 1,300,392</u>

Capital Projects Fund - Zone 3

Resources

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 480 5441 07712							
302001	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
333001	Local & Other Gov Grants	-	266,882	-	440,624	440,624	440,624
341880	Other Internal County Svcs	163,813	354,865	21,015	-	-	-
360001	Misc. Revenue	-	-	-	150,075	150,075	150,075
390113	I/F Transfer From Fund 113	-	-	-	242,809	242,809	242,809
390283	I/F Transfer From Fund 283	1,221,280	-	5,338,453	9,028,121	9,028,121	9,028,121
390481	I/F Transfer From Fund 481	-	-	-	107,000	107,000	107,000
Total Resources		<u>\$ 1,385,093</u>	<u>\$ 621,747</u>	<u>\$ 5,359,468</u>	<u>\$ 9,968,629</u>	<u>\$ 9,968,629</u>	<u>\$ 9,968,629</u>

Capital Projects Fund - Zone 3

Requirements

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 480 5441 07712							
432700	Data Processing	\$ -	\$ -	\$ 30,000	\$ 20,454	\$ 20,454	\$ 20,454
481160	Planning	-	-	25,000	300,908	300,908	300,908
481180	Design	-	-	-	406,500	406,500	406,500
481200	Construction	-	-	-	1,352,383	1,352,383	1,352,383
485100	Land	-	-	6,204,468	7,659,442	7,659,442	7,659,442
485151	Land Acquisition (Inactive)	22,500	202,500	-	-	-	-
485180	Construction (Inactive)	141,313	579,101	-	-	-	-
485200	Building Purchase	-	-	-	100,000	100,000	100,000
485201	Capital Equip/Non-Cip Projects	-	324	-	-	-	-
470283	I/F Transfer To Fund 283	-	-	-	1,055,973	1,055,973	1,055,973
Total Requirements		<u>\$ 163,813</u>	<u>\$ 781,925</u>	<u>\$ 6,259,468</u>	<u>\$ 10,895,660</u>	<u>\$ 10,895,660</u>	<u>\$ 10,895,660</u>
Total Resources		<u>\$ 1,385,093</u>	<u>\$ 621,747</u>	<u>\$ 5,359,468</u>	<u>\$ 9,968,629</u>	<u>\$ 9,968,629</u>	<u>\$ 9,968,629</u>

North Clackamas Parks & Recreation District
Capital Budget Detail
Fund 480
Fiscal Year 2015/2016

Capital Project by Funding Resource							
Capital Project	FY 2015/2016 Project Cost	SDC Funding Resources			General Fund	Other Funding	Grant Funding
		Zone 1	Zone 2	Zone 3			
2015 MP/CIP N/A	\$ 10,000	\$ 2,096	\$ 1,086	\$ 6,818	\$ -	\$ -	\$ -
SDC Methodology N/A	50,000	10,480	5,430	34,090	-	-	-
Spring Park Improvements 82024	247,750	30,000	-	-	-	-	217,750
Metro Funds (Trolley Trail transaction)	514,560	-	-	-	-	514,560	-
Harmony Road Neighborhood Park 82032	110,000	-	-	-	-	55,000	55,000
Sunnyside Village Trail	51,883	-	-	11,259	-	-	40,624
Trolley Trail Signage	5,000	-	5,000	-	-	-	-
Happy Valley Neighborhood Park(s)	3,500,000	-	-	3,500,000	-	-	-
Artificial Turf Field in Happy Valley	320,000	-	-	146,848	173,152	-	-
MS/SM Trail Hidden Falls Development	800,000	-	-	383,920	16,080	-	400,000
Hood View Park Maintenance Building	107,000	-	-	-	-	107,000	-
Clackamas River Greenway Master Plan	40,000	-	-	26,660	13,340	-	-
Carli Property Development	20,000	-	-	6,128	13,872	-	-
MS/SM Feasibility Analysis	50,000	-	-	31,657	18,343	-	-
Zone 2 Neighborhood Park Acquisition	900,000	-	347,940	-	-	102,060	450,000
Community Center Vision Plan	30,000	-	-	21,978	8,022	-	-
Total Resources	\$ 6,756,193	\$ 42,576	\$ 359,456	\$ 4,169,358	\$ 242,809	\$ 778,620	\$ 1,163,374

North Clackamas Parks & Recreation District
Capital Budget Detail
Fund 480
Fiscal Year 2015/2016

Capital Project by Requirement Category						
Capital Project	FY 2015/2016 Project Cost	Planning	Design	Construction	Land	Building
2015 MP/CIP	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -
N/A						
SDC Methodology	50,000	50,000	-	-	-	-
N/A						
Spring Park Improvements 82024	247,750	-	-	247,750	-	-
Metro Funds (Trolley Trail transaction)	514,560	-	103,000	411,560	-	-
Harmony Road Neighborhood Park 82032	110,000	-	-	110,000	-	-
Sunnyside Village Trail	51,883	-	4,500	47,383	-	-
Trolley Trail Signage	5,000	-	-	5,000	-	-
Happy Valley Neighborhood Park(s)	3,500,000	40,000	40,000	620,000	2,800,000	-
Artificial Turf Field in Happy Valley	320,000	50,000	270,000	-	-	-
MS/SM Trail Hidden Falls Development	800,000	50,000	80,000	670,000	-	-
Hood View Park Maintenance Building	107,000	-	7,000	-	-	100,000
Clackamas River Greenway Master Plan	40,000	40,000	-	-	-	-
Carli Property Development	20,000	-	5,000	15,000	-	-
MS/SM Feasibility Analysis	50,000	50,000	-	-	-	-
Zone 2 Neighborhood Park Acquisition	900,000	23,995	-	-	876,005	-
Community Center Vision Plan	30,000	30,000	-	-	-	-
Total Requirements	\$ 6,756,193	\$ 343,995	\$ 509,500	\$ 2,126,693	\$ 3,676,005	\$ 100,000

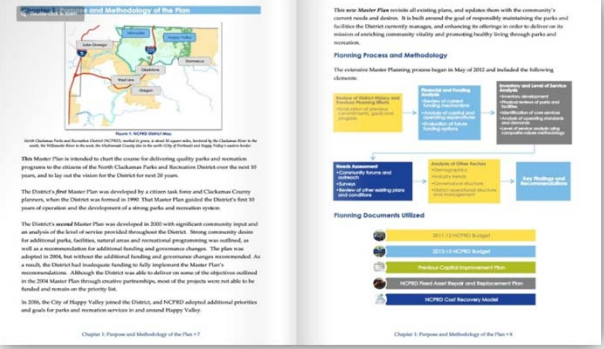
Capital Project Requirements by Zone				
Category	Total	Zone 1	Zone 2	Zone 3
481160 - Planning	\$ 343,995	\$ 12,576	\$ 30,511	\$ 300,908
481180 - Design	509,500	-	103,000	406,500
481200 - Construction	2,126,693	357,750	416,560	1,352,383
485100 - Land	3,676,005	-	876,005	2,800,000
485200 - Building	100,000	-	-	100,000
Total Requirements	\$ 6,756,193	\$ 370,326	\$ 1,426,076	\$ 4,959,791

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

NORTH CLACKAMAS PARKS & RECREATION DISTRICT
Fiscal Year 2015/2016
CAPITAL IMPROVEMENT PROJECT FORM

PROGRAM SUMMARY	
Project Title:	Completion of 2015 Master Plan and Capital Improvement Plan
Project Location:	NCPRD Admin. Office
Location:	SDC Eligible District Project
SDC Funding Resource:	SDC Eligible District Project
Park Type:	N/A
Map No.	N/A
Acreage:	N/A
Project Manager:	Jeroen Kok / Katie Dunham
NCPRD Project #s:	82140
Scheduled Completion:	2015

PURPOSE AND JUSTIFICATION
NCPRD completed a draft update of the District-wide Master Plan in 2014, which includes a Capital Improvement Plan (a list of projects necessary to meet the park needs of District residents). This work includes completion of both the Master Plan and Capital Improvement Plans. Edits will focus on the current financial circumstances of the District, and will align goals, objectives, and recommendations with short-term financial projections. Work to be completed by NCPRD staff. This budget includes public outreach and publication costs.

DESCRIPTION AND LOCATION
Completion of the 2015 District Wide Master Plan by NCPRD staff.
<h2 style="text-align: center;">District Wide Master Plan 2015</h2> 

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

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

2015/2016 PROJECT COSTS	
Planning	\$ 10,000
Design	-
Construction	-
Park Improvements	-
Building Improvements	-
Land	-
Land Improvements	-
Building	-
Total	\$ 10,000

Fiscal Year	SDC's	General Fund	Other Funds	Grant	Total
2015/2016	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
Total	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000

100% SDC Eligible

NORTH CLACKAMAS PARKS & RECREATION DISTRICT
Fiscal Year 2015/2016
CAPITAL IMPROVEMENT PROJECT FORM

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

PURPOSE AND JUSTIFICATION
System Development Charges (SDC's) are one-time fees charged to new development to help pay a portion of the costs associated with building capital facilities to meet needs created by growth. The SDC Methodology is a road map based on the 2014 draft Master Plan that identifies funding needs and SDC rates for the next 10 years. NCPRD last updated the SDC Methodology in 2007 (which reflected the 2004 Master Plan). NCPRD completed a draft update of the District-wide Master Plan in 2014, which includes a Capital Improvement Plan. The goal of this project will be to align a revised District Master Plan, Capital Improvement Plan, and Park SDC Ordinance and Rates with the current financial capacity of the District, providing residents and the Board with clear expectations of the District capacity and capabilities at the funding levels that will exist over the short-term. This project involves hiring a consultant with specific expertise in System Development Charge programs.

DESCRIPTION AND LOCATION
Completion of an updated Parks and Recreation System Development Charges Methodology Report to reflect the NCPRD 2015 Master Plan Update.
<h2>NCPRD SDC Methodology Report, 2015</h2>

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

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

2015/2016 PROJECT COSTS	
Planning	\$ 50,000
Design	-
Construction	-
Park Improvements	-
Building Improvements	-
Land	-
Land Improvements	-
Building	-
Total	\$ 50,000

Fiscal Year	SDC's	General Fund	Other Funds	Grant	Total
2015/2016	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
Total	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000

100% SDC Eligible

NORTH CLACKAMAS PARKS & RECREATION DISTRICT
Fiscal Year 2015/2016
CAPITAL IMPROVEMENT PROJECT FORM

PROGRAM SUMMARY	
Project Title:	Spring Park Phase 2
Project Location:	1881 SE Lark Street, Milwaukie
Location:	Zone 1
SDC Funding Resource:	Zone 1
Park Type:	Natural Area
Map Number:	11E35DD06100
Acreage:	7.8
Project Manager:	Tonia Burns
NCPRD Project #s:	82024
Scheduled Completion:	2015

PURPOSE AND JUSTIFICATION
Spring Park is one of the District's most visited natural areas, with access to the Willamette River and Elk Rock Island. Portland Parks and Recreation, who owns Elk Rock Island, is a partner in the project. The project aims to improve and realign the trail, enhance the natural system, add a river overlook, and provide educational signage. This project is included in the 2004 NCPRD Master Plan and the 2007 SDC Methodology document. A Spring Park Natural Area Management Plan was completed in December, 2013. Project sponsors/partners include: Metro Nature in Neighborhoods grant, Oregon Parks and Recreation Department Local Government Grant Program, United States Forest Service and North Clackamas Urban Watersheds Council (TNC/PGE). Construction is expected to commence in late summer, 2015.

DESCRIPTION AND LOCATION
Improvements to the 7.8-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 increases to the park operating budget are expected due to additional park elements, including the trails, overlook, and interpretive signage. Additionally, the District's natural areas budget may see a small operating cost increase as monitoring and enhancement occurs.

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

2015/2016 PROJECT COSTS	
Planning	\$ -
Design	-
Construction	247,750
Park Improvements	-
Building Improvements	-
Land	-
Land Improvements	-
Building	-
Total	\$ 247,750

Fiscal Year	SDC's (Zone 1)	General Fund	NCUWC - TNC/PGE	Grant - Metro NIN	Grant - OPRD LGGP	Federal Grant - USFS	Total
2013/2014	\$ -	\$ 3,750	\$ -	\$ -	\$ 2,250	\$ -	\$ 6,000
2014/2015	-	5,000	-	2,500	7,500	-	15,000
2015/2016	30,000	-	25,000	62,500	75,250	55,000	247,750
Total	\$ 30,000	\$ 8,750	\$ 25,000	\$ 65,000	\$ 85,000	\$ 55,000	\$ 268,750

Natural Resource Area Development is 30.64% SDC Eligible per 2007 SDC CIP Methodology. However, there are no Zone 1 SDC's available.

NORTH CLACKAMAS PARKS & RECREATION DISTRICT
Fiscal Year 2015/2016
CAPITAL IMPROVEMENT PROJECT FORM

PROGRAM SUMMARY	
Project Title:	Metro Funds (Trolley Trail transaction)
Project Location:	TBD
Location:	TBD
SDC Funding Resource:	TBD
Park Type:	TBD - New Park
Map Number:	TBD
Acreage:	TBD
Project Manager:	Jeroen Kok
NCPRD Project #s:	N/A
Scheduled Completion:	2016

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

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

IMPACT ON OPERATING BUDGET
Not known at this time.

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

2015/2016 PROJECT COSTS	
Planning	\$ -
Design	103,000
Construction	411,560
Park Improvements	-
Building Improvements	-
Land	-
Land Improvements	-
Building	-
Total	\$ 514,560

Fiscal Year	SDC's	General Fund	Other	Grant	Total
2015/2016	\$ -	\$ -	\$ 514,560	\$ -	\$ 514,560
Total	\$ -	\$ -	\$ 514,560	\$ -	\$ 514,560

NORTH CLACKAMAS PARKS & RECREATION DISTRICT
Fiscal Year 2015/2016
CAPITAL IMPROVEMENT PROJECT FORM

PROGRAM SUMMARY	
Project Title:	Harmony Road Neighborhood Park
Project Location:	7250 SE Harmony Road
Location:	Zone 1
SDC Funding Resource:	N/A
Park Type:	Neighborhood
Map Number:	22E05 00100
Acreage:	6.23
Project Manager:	Kevin Cayson
NCPRD Project #s:	82032
Scheduled Completion:	2015

PURPOSE AND JUSTIFICATION
Capital repair and replacement of infrastructure in Harmony Road Neighborhood Park (HRNP). Project includes replacement of playground elements, re-surfacing of basketball courts and renovation of parking lot. The above elements have reached the end of their lifecycle and need to be repaired and/or replaced. This work is a priority on the Capital Asset Repair and Replacement list. NCPRD has requested \$55,000 in Oregon Parks and Recreation Department Land and Water Conservation grant funds for a \$110,000 total project cost to rehabilitate the above elements at HRNP.

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

IMPACT ON OPERATING BUDGET
Current annual maintenance cost is \$5,000. This will remain consistent or decrease due to decreased cost to maintain new, improved facilities. NCPRD is also exploring opportunities to partner with WES on this project to improve the park's sustainability.



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

2015/2016 PROJECT COSTS	
Planning	\$ -
Design	-
Construction	110,000
Park Improvements	-
Building Improvements	-
Land	-
Land Improvements	-
Building	-
Total	\$ 110,000

Fiscal Year	SDC's (Zone 1)	General Fund	Other	Grant- OPRD LWCF	Total
2015/2016	\$ -	\$ 55,000	\$ -	\$ 55,000	\$ 110,000
Total	\$ -	\$ 55,000	\$ -	\$ 55,000	\$ 110,000

Zone 1 Neighborhood Parks are 71.61% SDC Eligible per 2007 SDC CIP Methodology. However, this is a repair and replacement project, and only new items would be eligible for those funds.

NORTH CLACKAMAS PARKS & RECREATION DISTRICT
Fiscal Year 2015/2016
CAPITAL IMPROVEMENT PROJECT FORM

PROGRAM SUMMARY	
Project Title:	Sunnyside Village Trail
Project Location:	Sunnyside Village Trail
Location:	Zone 3
SDC Funding Resource:	Zone 3
Park Type:	Greenway
Map Number:	22E01CC15100 (Sieben Park)
Mileage:	.45 miles
Project Manager:	Katie Dunham
NCPRD Project #s:	TBD
Scheduled Completion:	2015/2016

PURPOSE AND JUSTIFICATION
The Sunnyside Village Trail project is identified in the 2004 NCPRD Master Plan (Linear Parks), and the 2007 NCPRD SDC Capital Improvements Plan. This project is phase one of the Sunnyside Village Trail.

DESCRIPTION AND LOCATION
Construction of approximately .45 miles of new and improved linear park/trail corridor to provide pedestrian paths connecting several NCPRD parks located in the Sunnyside Village neighborhood in urban Clackamas County, Oregon. Portions of the proposed trail are currently informal, social trails, while other sections have not yet been formed or established. The trail will consist of base rock and decomposed granite. Installation of way-finding signage along the trail is included in the project.

IMPACT ON OPERATING BUDGET
Estimated annual maintenance cost of approximately \$3,500 per mile of constructed trail.

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



2015/2016 PROJECT COSTS	
Planning	\$ -
Design	4,500
Construction	47,383
Park Improvements	-
Building Improvements	-
Land	-
Land Improvements	-
Building	-
Total	\$ 51,883

Fiscal Year	SDC's (Zone 3)	General Fund	Grant- OPRD LGGP	Total
2015/2016	\$ 11,259	\$ -	\$ 40,624	\$ 51,883
Total	\$ 11,259	\$ -	\$ 40,624	\$ 51,883

Linear Parks Development is 47.99% eligible for SDC's according to the 2007 SDC CIP Methodology.

NORTH CLACKAMAS PARKS & RECREATION DISTRICT
Fiscal Year 2015/2016
CAPITAL IMPROVEMENT PROJECT FORM

PROGRAM SUMMARY	
Project Title:	Trolley Trail Wayfinding Signage
Project Location:	Trolley Trail
Location:	Zone 1 & 2
SDC Funding Resource:	Zone 1 & 2
Park Type:	Greenway
Map Number:	N/A
Mileage:	6 miles
Project Manager:	Katie Dunham / Kevin Cayson
NCPRD Project #s:	82404
Scheduled Completion:	2015

PURPOSE AND JUSTIFICATION
NCPRD partnered with Metro, the Intertwine, and a number of local partners to apply for funding to design and construct wayfinding signs along the 6-mile Trolley Trail corridor. NCPRD is currently working with Metro to design the signs. NCPRD Maintenance team will install the signage between July 2015 and September 2015. Metro has contributed approximately \$95,000 in capital to the \$100,000 project in planning, design, and development of signs. Therefore, NCPRD only needs to provide 5% of the project costs.

DESCRIPTION AND LOCATION
Partnership with Metro and the Intertwine to design, construct, and install wayfinding signage along the 6-mile Trolley Trail.



IMPACT ON OPERATING BUDGET
Estimated annual maintenance cost is \$1,000 per year for general maintenance and graffiti removal.

NON-FINANCIAL IMPACT
Project includes installation of wayfinding signage along the Trolley Trail that will assist people in finding their way to parks, local businesses, and community assets.

2015/2016 PROJECT COSTS	
Planning	\$ -
Design	-
Construction	5,000
Park Improvements	-
Building Improvements	-
Land	-
Land Improvements	-
Building	-
Total	\$ 5,000

Fiscal Year	SDC's (Zone 2)	General Fund	Other	Grant	Total
2015/2016	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Total	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000

Linear Park Development is 47.99% eligible for SDC's, however, staff proposes 100% use of SDC's because Metro is contributing approximately \$95K to the project, resulting in an actual NCPRD contribution of 5% toward capital improvement.

NORTH CLACKAMAS PARKS & RECREATION DISTRICT
Fiscal Year 2015/2016
CAPITAL IMPROVEMENT PROJECT FORM

PROGRAM SUMMARY	
Project Title:	New Neighborhood Park(s) in Happy Valley
Project Location:	3 locations as shown on the Draft 2014 Master Plan CIP Map
Location:	Zone 3 Happy Valley
SDC Funding Resource:	Zone 3 Happy Valley
Park Type:	Neighborhood Park
Map Number:	N/A
Acreage:	3 to 5 acres each
Project Manager:	Jeroen Kok / Katie Dunham
NCPRD Project #s:	TBD
Scheduled Completion:	2015/2016

PURPOSE AND JUSTIFICATION
The 2014 NCPRD Final Draft Master Plan identified a need for five additional neighborhood parks within the City of Happy Valley in the next ten years. These neighborhood parks are also identified in the 2007 NCPRD Capital Improvement Plan SDC Methodology. Forecasted funding identifies the ability to acquire five park properties and develop two to three parks within the next ten years. The 2015/2016 Capital Project would include planning, acquisition and development of one neighborhood park and possible acquisition of two additional neighborhood parks. NCPRD is currently in the very early stages of discussing a potential site acquisition and development with a developer in Happy Valley.

DESCRIPTION AND LOCATION
Acquire and develop up to three of the five neighborhood parks in Happy Valley as shown on the NCPRD Final Draft Master Plan 2014 CIP Map.



IMPACT ON OPERATING BUDGET
Minimal impact until parks are developed. Prior to development, the NCPRD Maintenance Division will begin rough mowing the properties as necessary. Estimated cost after development: \$27,000 per year.

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

2015/2016 PROJECT COSTS	
Planning	\$ 40,000
Design	40,000
Construction	620,000
Park Improvements	-
Building Improvements	-
Land	2,800,000
Land Improvements	-
Building	-
Total	\$ 3,500,000

Fiscal Year	SDC's (Zone 3)	General Fund	Other	Grant	Total
2015/2016	\$ 3,500,000	\$ -	\$ -	\$ -	\$ 3,500,000
Total	\$ 3,500,000	\$ -	\$ -	\$ -	\$ 3,500,000

Neighborhood Park Acquisition and Development in Happy Valley is 100% SDC eligible in 2007 SDC CIP Methodology

NORTH CLACKAMAS PARKS & RECREATION DISTRICT
Fiscal Year 2015/2016
CAPITAL IMPROVEMENT PROJECT FORM

PROGRAM SUMMARY	
Project Title:	Artificial Turf Field(s) in Happy Valley
Project Location:	TBD
Location:	Zone 3 Happy Valley
SDC Funding Resource:	Zone 3 Happy Valley
Park Type:	Community Park
Map Number:	TBD
Acreage:	TBD
Project Manager:	Jeroen Kok / Katie Dunham
NCPRD Project #s:	TBD
Scheduled Completion:	2016 (Planning/Design), 2017 Construction

PURPOSE AND JUSTIFICATION
The NCPRD and Happy Valley IGA recognizes the need for additional all-weather sports fields in Happy Valley. The City and NCPRD are partnering to develop a concept plan and design documents for an all-weather sports field and supporting facilities, including parking, in Happy Valley. Plans to be completed and permits to be submitted in fiscal year 2015/2016. Ball field construction to occur in future fiscal years.

DESCRIPTION AND LOCATION
Planning and design for future construction of at least one artificial turf field at a community park in Happy Valley.



IMPACT ON OPERATING BUDGET
No impact in 2015/2016; the project includes planning and design for one or more future artificial turf fields. Ball field completion in future years will require substantial additional maintenance.

NON-FINANCIAL IMPACT
2015/2016 project provides for planning and design for future construction of an artificial turf field.

2015/2016 PROJECT COSTS	
Planning	\$ 50,000
Design	270,000
Construction	-
Park Improvements	-
Building Improvements	-
Land	-
Land Improvements	-
Building	-
Total	\$ 320,000

Fiscal Year	SDC's (Zone 3, Happy Valley)	General Fund	Other Funds	Total
2015/2016	\$ 146,848	\$ 173,152	\$ -	\$ 320,000
2016/2017 (estimated)	587,392	692,608	-	1,280,000
Total	\$ 734,240	\$ 865,760	\$ -	\$ 1,600,000

Community Parks Development is 45.89% SDC Eligible in 2007 SDC CIP Methodology

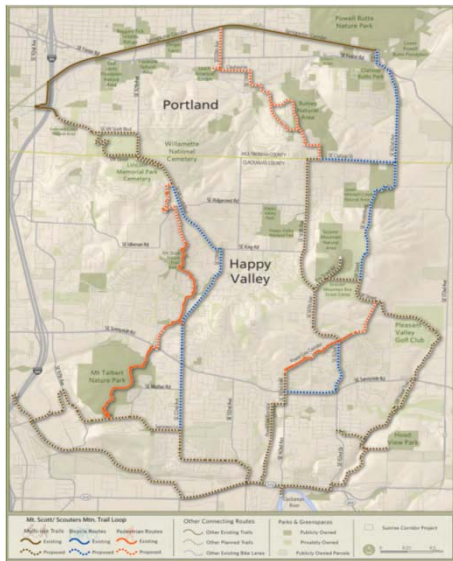
NORTH CLACKAMAS PARKS & RECREATION DISTRICT
Fiscal Year 2015/2016
CAPITAL IMPROVEMENT PROJECT FORM

PROGRAM SUMMARY	
Project Title:	Mount Scott - Scouter Mountain Trail - Hidden Falls, Phase 1 Development
Project Location:	Segment 3 of the Mount Scott-Scouter Mountain Trail
Location:	Zone 3
SDC Funding Resource:	Zone 3 Happy Valley
Park Type:	Greenway
Map Number:	N/A
Mileage:	.6 miles within 21 acre property
Project Manager:	Jeroen Kok
NCPRD Project #s:	82038
Scheduled Completion:	2016 (Phase 1)

PURPOSE AND JUSTIFICATION
Phase 1 development of a 21-acre property. Part of the proposed Mount Scott - Scouter Mountain Trail Loop system. This project includes development on a 21-acre property, including a multi-use trail and a bridge over a creek. The project is located within Segment 3 of the trail master plan. NCPRD is partnering with the City of Happy Valley and Metro for acquisition and construction of this greenway. The cost estimate for construction of the trail and bridge is approximately \$800,000. NCPRD plans to request \$400,000 in Oregon Parks and Recreation Department Local Government Grant funds for construction of these phase 1 natural area improvements.

DESCRIPTION AND LOCATION
Construction of a multi-use trail and bridge within an approximately 21-acre property known as Hidden Falls in Happy Valley.

IMPACT ON OPERATING BUDGET
Estimated annual maintenance cost of approximately \$10,000 for trail and natural areas maintenance at completion of phase 1.



NON-FINANCIAL IMPACT
Project provides for improvements to natural area park land and trails and a bridge in a densely developed residential neighborhood.

2015/2016 PROJECT COSTS	
Planning	\$ 50,000
Design	80,000
Construction	670,000
Park Improvements	-
Building Improvements	-
Land	-
Land Improvements	-
Building	-
Total	\$ 800,000

Fiscal Year	SDC's (Zone 3 HV)	General Fund	Other	Grant- OPRD LGGP	Total
2015/2016	\$ 383,920	\$ 16,080	\$ -	\$ 400,000	\$ 800,000
Total	\$ 383,920	\$ 16,080	\$ -	\$ 400,000	\$ 800,000

Linear Park Development is 47.99% SDC Eligible in 2007 SDC CIP Methodology

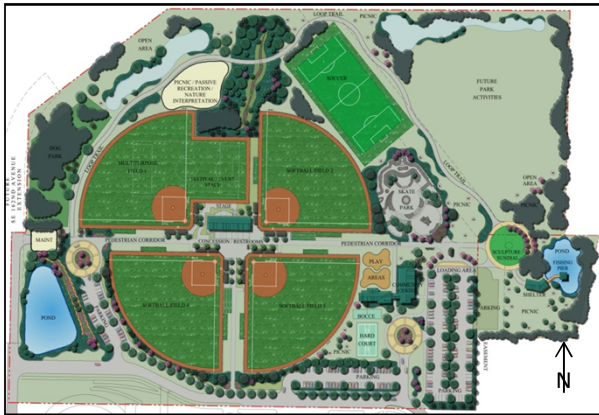
NORTH CLACKAMAS PARKS & RECREATION DISTRICT
Fiscal Year 2015/2016
CAPITAL IMPROVEMENT PROJECT FORM

PROGRAM SUMMARY	
Project Title:	Hood View Park Maintenance Building
Project Location:	16223 SE Stadium Way, Happy Valley
Location:	Zone 3
SDC Funding Resource:	Zone 3
Park Type:	Community Park
Map Number:	23E06C-08000
Acreage:	36
Project Manager:	Kevin Cayson
NCPRD Project #s:	82387
Scheduled Completion:	2015

PURPOSE AND JUSTIFICATION
Concept plan for Hood View Park completed in 2009. The need for a Community Park was added to the NCPRD Master Plan when Happy Valley joined the District. Constructing a maintenance building for storage of outfield fencing material, mowers and other specialty site maintenance equipment and supplies would provide for operational and maintenance efficiencies at the park. Engineering, Design, and permitting began in fiscal year 2013/2014 and construction will be complete in late 2015.

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

IMPACT ON OPERATING BUDGET
NCPRD currently operates and maintains Hood View Park. The addition of the maintenance building will require minimal additional maintenance.



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

2015/2016 PROJECT COSTS	
Planning	\$ -
Design	7,000
Construction	-
Park Improvements	-
Building Improvements	-
Land	-
Land Improvements	-
Building	100,000
Total	\$ 107,000

Fiscal Year	SDC's (Zone 3, Happy Valley)	General Fund	Other Funds	Total
2013/2014	\$ -	\$ 10,000	\$ -	\$ 10,000
2014/2015	-	-	-	-
2015/2016	-	107,000	-	107,000
Total	\$ -	\$ 117,000	\$ -	\$ 117,000

Community Park Development is 45.89% SDC Eligible per 2007 SDC CIP Methodology - however, this project was scheduled as general funded in 2014/2015. This proposal is consistent with that budget.

NORTH CLACKAMAS PARKS & RECREATION DISTRICT
Fiscal Year 2015/2016
CAPITAL IMPROVEMENT PROJECT FORM

PROGRAM SUMMARY	
Project Title:	Clackamas River Greenway Plan
Project Location:	Unincorporated Eastside, along the Clackamas River
Location:	Zone 3
SDC Funding Resource:	Zone 3
Park Type:	Greenway
Map Number:	N/A
Mileage:	4.66 miles, 132.7 acres
Project Manager:	Tonia Burns, Katie Dunham
NCPRD Project #s:	TBD
Scheduled Completion:	2015/2016

PURPOSE AND JUSTIFICATION
The NCPRD 2004 Master Plan identifies "working with regional partners to provide a continuous public greenway along the Clackamas River" as a top trail and open space recommendation. NCPRD would develop partnerships with publicly-owned properties along the river, including WES (CCSD#1), the Clackamas County Development Agency, ODFW, and others, with the goal of improving river access, habitat, environmental education, and planning for future trails along the Clackamas River. This planning work would result in a comprehensive plan for acquisition, development, and management of trails and natural areas along the river.

DESCRIPTION AND LOCATION
Planning toward a 4.66-mile proposed regional trail along the Clackamas River.

IMPACT ON OPERATING BUDGET
Planning Project. No impact at this time.



NON-FINANCIAL IMPACT
Project provides a plan for acquiring and developing a future east-west multi-use trail and natural areas along the Clackamas River.

2015/2016 PROJECT COSTS	
Planning	\$ 40,000
Design	-
Construction	-
Park Improvements	-
Building Improvements	-
Land	-
Land Improvements	-
Building	-
Total	\$ 40,000

Fiscal Year	SDC's (Zone 3)	General Fund	Other	Grant	Total
2015/2016	\$ 26,660	\$ 13,340	\$ -	\$ -	\$ 40,000
Total	\$ 26,660	\$ 13,340	\$ -	\$ -	\$ 40,000

Linear Parks Acquisition is 66.65% eligible for SDC's according to the 2007 SDC CIP Methodology

NORTH CLACKAMAS PARKS & RECREATION DISTRICT
Fiscal Year 2015/2016
CAPITAL IMPROVEMENT PROJECT FORM

PROGRAM SUMMARY	
Project Title:	Carli Property Capital Investment
Project Location:	Unincorporated Eastside, along the Clackamas River
Location:	Zone 3
SDC Funding Resource:	Zone 3
Park Type:	Natural Area
Map Number:	22E15B 00100
Acreage:	14.85 acres
Project Manager:	Tonia Burns
NCPRD Project #s:	TBD
Scheduled Completion:	2016

PURPOSE AND JUSTIFICATION
NCPRD and WES have an opportunity to work together to improve public access to and through the Carli property for natural resources interpretation and environmental education. The Carli Property is adjacent to the Clackamas River and within the Clackamas River Greenway. The property was purchased by WES for a regional stormwater and creek restoration project. Natural Areas (passive recreation) was identified as the greatest facility need of District residents in the Draft 2014 Master Plan. The 2004 Master Plan also identified acquisition of natural areas land as a priority. This project is envisioned to include overlooks, trails, and group educational areas.

DESCRIPTION AND LOCATION
A partnership with CCSD#1 (WES) to develop access to and through the Carli property including design and construction of trail, interpretive, and environmental education facilities.

IMPACT ON OPERATING BUDGET
It is anticipated that this property will be maintained by WES or by NCPRD with a funding agreement with WES. Estimated annual maintenance cost at completion of construction of approximately \$485 per acre (per WES).



NON-FINANCIAL IMPACT
Project provides additional natural resources improvements, including environmental education and research, interpretive opportunities, trails, and access for the NCPRD community.

2015/2016 PROJECT COSTS	
Planning	\$ -
Design	5,000
Construction	15,000
Park Improvements	-
Building Improvements	-
Land	-
Land Improvements	-
Building	-
Total	\$ 20,000

Fiscal Year	SDC's (Zone 3)	General Fund	Other	Grant	Total
2015/2016	\$ 6,128	\$ 13,872	\$ -	\$ -	\$ 20,000
Total	\$ 6,128	\$ 13,872	\$ -	\$ -	\$ 20,000

Natural Resource Areas Development is 30.64% SDC Eligible in 2007 SDC CIP methodology

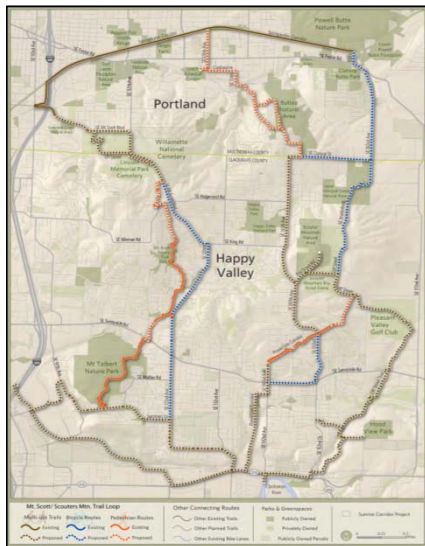
NORTH CLACKAMAS PARKS & RECREATION DISTRICT
Fiscal Year 2015/2016
CAPITAL IMPROVEMENT PROJECT FORM

PROGRAM SUMMARY	
Project Title:	Mount Scott - Scouter Mountain Trail Loop Feasibility Analysis
Project Location:	Segments 3,4 & 6 of the Mount Scott-Scouter Mountain Trail
Location:	Zone 3 Happy Valley
SDC Funding Resource:	Zone 3 Happy Valley
Park Type:	Greenway
Map Number:	N/A
Mileage:	Planning for 5 of 37.5 miles
Project Manager:	Katie Dunham
NCPRD Project #s:	82038
Scheduled Completion:	2015/2016

PURPOSE AND JUSTIFICATION
NCPRD partnered with the City of Happy Valley, Metro, and Portland Parks and Recreation to complete and adopt the Trail Master Plan in 2014. This project includes the next phase of planning, including feasibility analysis and conceptual design for three segments of the Trail Loop (Segment 3, Segment 4 and Segment 6). NCPRD will partner with the City of Happy Valley, Metro, and Clackamas County DTD, as applicable, to plan for these future segments. The Master Plan cost estimate for future construction of the entire 37.5-mile trail is currently \$55.8 million.

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

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



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

2015/2016 PROJECT COSTS	
Planning	\$ 50,000
Design	-
Construction	-
Park Improvements	-
Building Improvements	-
Land	-
Land Improvements	-
Building	-
Total	\$ 50,000

Fiscal Year	SDC's (Zone 3, Happy Valley)	General Fund	Other	Grant	Total
Previous Yrs	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
2015/2016	\$ 31,657	\$ 18,343	\$ -	\$ -	\$ 50,000
Total	\$ 36,657	\$ 18,343	\$ -	\$ -	\$ 55,000

Linear Parks Acquisition is 66.65% SDC Eligible in 2007 SDC CIP Methodology

NORTH CLACKAMAS PARKS & RECREATION DISTRICT
Fiscal Year 2015/2016
CAPITAL IMPROVEMENT PROJECT FORM

PROGRAM SUMMARY	
Project Title:	New Neighborhood Park in Zone 2
Project Location:	Zone 2 location as identified in the 2014 Draft Master Plan
Location:	Zone 2
SDC Funding Resource:	Zone 2
Park Type:	Neighborhood Park
Map Number:	TBD
Acreage:	3 - 5 acre park
Project Manager:	Jeroen Kok / Katie Dunham
NCPRD Project #s:	TBD
Scheduled Completion:	Planning for acquisition in 2015/2016 fiscal year

PURPOSE AND JUSTIFICATION
The NCPRD 2014 Master Plan identified a need for additional neighborhood parks within Zone 2. These neighborhood parks are also identified in the 2007 NCPRD Capital Improvement Plan SDC Methodology. NCPRD has approximately \$450,000 in accumulated SDC's identified within this zone that could be used to acquire and/or develop additional park land. The 2015/2016 Capital Project would include planning and possible acquisition of land for one neighborhood park. NCPRD would work with partners to identify opportunities for additional funds, including grants, before implementing this project.

DESCRIPTION AND LOCATION
Begin planning for acquisition, design, and/or development of a neighborhood park in an underserved area within Zone 2.

IMPACT ON OPERATING BUDGET
No impact until park is acquired. Minimal maintenance cost until developed. Estimated cost to maintain a 5-acre park after development: \$27,000 per year.



NON-FINANCIAL IMPACT
Project provides for planning and acquisition of a neighborhood park in a densely developed area of the District.

2015/2016 PROJECT COSTS	
Planning	\$ 23,995
Design	-
Construction	-
Park Improvements	-
Building Improvements	-
Land	876,005
Land Improvements	-
Building	-
Total	\$ 900,000

Fiscal Year	SDC's (Zone 2)	General Fund	Other Gov't	Grant	Total
2015/2016	\$ 347,940	\$ -	\$ 102,060	\$ 450,000	\$ 900,000
Total	\$ 347,940	\$ -	\$ 102,060	\$ 450,000	\$ 900,000

Zone 2 Neighborhood Park Acquisition is 38.66% SDC eligible, per 2007 SDC ordinance

NORTH CLACKAMAS PARKS & RECREATION DISTRICT
Fiscal Year 2015/2016
CAPITAL IMPROVEMENT PROJECT FORM

PROGRAM SUMMARY	
Project Title:	Community Center Vision Plan
Project Location:	Zone 3 Happy Valley
Location:	Zone 3 Happy Valley
SDC Funding Resource:	Zone 3 Happy Valley
Park Type:	Community Center
Map Number:	TBD
Acreage:	TBD
Project Manager:	Jeroen Kok / Katie Dunham
NCPRD Project #s:	TBD
Scheduled Completion:	2015/2016

PURPOSE AND JUSTIFICATION
NCPRD will hire a consultant to evaluate a range of options for a community center on the east side of the District. The Community Center Vision Plan process will include meetings with the District Advisory Board, Happy Valley Parks Advisory Board, and Happy Valley City Council, and will include hiring a consultant to assist NCPRD and City of Happy Valley staff and the advisory boards to evaluate land and capital costs, staffing, programming, maintenance, and repair and replacement costs of a community center. The 2007 SDC Capital Improvements Plan and the NCPRD and Happy Valley Annexation and Service Agreement identifies a Community Recreation Center in a mutually agreeable location with gym(s), meeting rooms, and other amenities.

DESCRIPTION AND LOCATION
Hire a consultant to explore the full range of options for an eastside community center, including land and capital costs, staffing, programming, maintenance, repair and replacement, etc.
<h1>Community Center Vision Plan</h1>

IMPACT ON OPERATING BUDGET
None at this time.

NON-FINANCIAL IMPACT
Project will develop a clear vision for a community center in a densely developing area of the District.

2015/2016 PROJECT COSTS	
Planning	\$ 30,000
Design	-
Construction	-
Park Improvements	-
Building Improvements	-
Land	-
Land Improvements	-
Building	-
Total	\$ 30,000

Fiscal Year	SDC's (Zone 3 Happy Valley)	General Fund	Other Funding	Total
2015/2016	\$ 21,978	\$ 8,022	\$ -	\$ 30,000
Total	\$ 21,978	\$ 8,022	\$ -	\$ 30,000

Community Park Planning and Acquisition is 73.26% eligible for SDCs according to the 2007 SDC CIP Methodology

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Capital Asset Replacement Fund 481-5440

Program Statement:

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

Fiscal Year 2015/2016 Objectives:

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

Budget Summary	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Materials and Services	\$ 8,872	\$ 23,513	\$ 37,000	\$ 45,000	\$ 45,000	\$ 45,000
Capital Outlay	917,007	122,252	1,697,747	2,229,088	2,229,088	2,229,088
Interfund Transfer	-	-	-	162,000	162,000	162,000
Contingency	-	-	350,000	350,000	350,000	350,000
Total Budget	<u>\$ 925,879</u>	<u>\$ 145,764</u>	<u>\$ 2,084,747</u>	<u>\$ 2,786,088</u>	<u>\$ 2,786,088</u>	<u>\$ 2,786,088</u>

Major Revenue Source(s)

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

Capital Asset Replacement Fund

Resources

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 481 5440 Fixed Asset Replacement							
302001	Beginning Fund Balance	\$ 1,424,498	\$ 1,041,264	\$ 1,281,747	\$ 2,181,088	\$ 2,181,088	\$ 2,181,088
333001	Local & Other Gov Grants	-	-	-	-	-	-
360001	Misc. Revenue	131,284	-	-	-	-	-
361000	Interest Earned	3,960	4,303	3,000	5,000	5,000	5,000
390113	I/F Transfer From Fund 113	357,400	600,000	600,000	600,000	600,000	600,000
390270	I/F Transfer From Fund 270	50,000	7,500	200,000	-	-	-
Total Resources		<u>\$ 1,967,143</u>	<u>\$ 1,653,067</u>	<u>\$ 2,084,747</u>	<u>\$ 2,786,088</u>	<u>\$ 2,786,088</u>	<u>\$ 2,786,088</u>

Capital Asset Replacement Fund

Requirements

Object Code	Item	Actual FY 12/13	Actual FY 13/14	Budget FY 14/15	Proposed FY 15/16	Approved FY 15/16	Adopted FY 15/16
Cost Center 481 5440 Fixed Asset Replacement							
425100	Small Tools & Minor Equip.	\$ 8,872	\$ 23,513	\$ 37,000	\$ 25,000	\$ 25,000	\$ 25,000
431000	Professional Services	-	-	-	20,000	20,000	20,000
470480	I/F Transfer To Fund 480	-	-	-	162,000	162,000	162,000
481200	Construction	-	-	16,300	-	-	-
482300	Building Improvements	-	-	1,605,947	2,118,788	2,118,788	2,118,788
485150	Land Improvements	-	-	-	48,600	48,600	48,600
485201	Capital Equip/Non-CIP Projects	802,538	-	-	-	-	-
485210	Building Improvements (Inactive)	84,492	18,975	-	-	-	-
485300	Equipment	2,124	24,812	-	-	-	-
485304	Kitchen Equipment (Inactive)	10,384	-	-	-	-	-
485400	Operating Equipment	17,468	27,338	33,000	55,100	55,100	55,100
485500	Vehicles (Inactive)	-	51,126	-	-	-	-
485505	Vehicles	-	-	42,500	6,600	6,600	6,600
499001	Contingency	-	-	350,000	350,000	350,000	350,000
Total Requirements		<u>\$ 925,879</u>	<u>\$ 145,764</u>	<u>\$ 2,084,747</u>	<u>\$ 2,786,088</u>	<u>\$ 2,786,088</u>	<u>\$ 2,786,088</u>
Total Resources		<u>\$ 1,967,143</u>	<u>\$ 1,653,067</u>	<u>\$ 2,084,747</u>	<u>\$ 2,786,088</u>	<u>\$ 2,786,088</u>	<u>\$ 2,786,088</u>

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

Expenditure Detail

Materials and Services

Small Tools & Minor Equipment	\$	25,000
Professional Services - Aquatic Park & Milwaukie Center Building Assessment	\$	20,000
Total Budget Request for Activity	\$	45,000

Capital Outlay

Parks Maintenance:

Toro Z Master Kubota Turn Mower	13,100
Ann Toni Schreiber Park - Renovate Parking Lot	27,500
Ann Toni Schreiber Park - Renovate Basketball Court	21,100

Aquatic Park:

Aquatic Park Equipment	10,000
Aquatic Park Building Repairs	800,000
Diving Board and Stand	7,500
Convection Oven	7,000

Milwaukie Center:

Replace 4 York RTU's	18,000
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Natural Resources:

Tractor/Loader	25,000
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Nutrition and Transportation:

Milwaukie Center Building Improvements	200,000
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Transportation:

Transportation Bus Grant Match Funds	6,600
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Total Budget Request for Activity	\$	1,135,800
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Grand Total of Requests for Activity	\$	1,180,800
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Undesignated Fixed Asset/Capital Replacements	1,093,288
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Interfund Transfer	162,000
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Contingency	350,000
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Grand Total Appropriated for Activity	\$	2,786,088
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North Clackamas Parks and Recreation District
Summary of Staffing by Program
Fiscal Year 2015/2016

Fund	Actual	Actual	Budget	Proposed	Approved	Adopted
Program	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 15/16	FY 15/16
General Fund						
Administration						
Full-Time	5.00	2.00	0.00	0.00	0.00	0.00
Temporary & Part-Time *	-	-	0.00	0.00	0.00	0.00
Park Maintenance						
Full-Time	7.00	7.72	7.73	7.68	7.68	7.68
Temporary & Part-Time *	-	-	7.30	5.88	5.88	5.88
Recreation						
Full-Time	4.87	5.70	2.31	2.21	2.21	2.21
Temporary & Part-Time *	-	-	1.80	1.66	1.66	1.66
Sports						
Full-Time	0.00	0.00	3.81	3.66	3.66	3.66
Temporary & Part-Time *	-	-	8.40	9.82	9.82	9.82
Milwaukie Center						
Full-Time	5.00	4.75	4.56	4.63	4.63	4.63
Temporary & Part-Time *	-	-	1.60	1.49	1.49	1.49
Aquatic Park						
Full-Time	6.07	6.99	6.83	5.25	5.25	5.25
Temporary & Part-Time *	-	-	18.10	18.84	18.84	18.84
Marketing & Community Relations						
Full-Time	0.90	1.05	1.26	1.21	1.21	1.21
Temporary & Part-Time *	-	-	0.80	0.77	0.77	0.77
Planning						
Full-Time	1.00	1.18	1.74	1.80	1.80	1.80
Temporary & Part-Time *	-	-	0.80	0.70	0.70	0.70
Natural Resources						
Full-Time	2.00	2.21	2.22	2.21	2.21	2.21
Temporary & Part-Time *	-	-	1.80	1.50	1.50	1.50
Total General Fund	31.84	31.60	71.06	69.31	69.31	69.31
Nutrition and Transportation Fund						
Nutrition						
Full-Time	4.23	4.63	3.52	3.24	3.24	3.24
Temporary & Part-Time *	-	-	1.40	1.13	1.13	1.13
Transportation						
Full-Time	1.21	1.27	0.64	0.54	0.54	0.54
Temporary & Part-Time *	-	-	1.90	1.56	1.56	1.56
Total Nutrition and Transportation Fund	5.44	5.90	7.46	6.47	6.47	6.47
Total Full-Time	37.28	37.50	34.62	32.43	32.43	32.43
Total Temporary & Part-Time *	-	-	43.90	43.35	43.35	43.35
TOTAL NCPRD STAFFING	37.28	37.50	78.52	75.78	75.78	75.78

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

North Clackamas Parks and Recreation District
Personnel Services Summary
Fiscal Year 2015/2016

Position Description	FTE	Salary	Fringe Benefits	Total	Maintenance		Recreation		Sports		Milwaukie Center	
					%	Amount	%	Amount	%	Amount	%	Amount
Accountant 1	1	\$ 52,923	\$ 19,911	\$ 72,834	22%	\$ 16,023	6%	\$ 4,370	13%	\$ 9,468	8%	\$ 5,827
Accountant 2	1	56,340	34,128	90,468	22%	19,903	6%	5,428	13%	11,761	8%	7,237
Administrative Analyst 2	1	65,880	28,938	94,818								
Administrative Assistant	0.8	43,507	22,108	65,615			8%	5,249			72%	47,243
Administrative Assistant	0.8	43,512	30,360	73,872							100%	73,872
Aquatic & Recreation Manager	1	100,224	60,684	160,908			30%	48,272	20%	32,182		
Aquatic & Recreation Supervisor	1	68,910	30,570	99,480								
Aquatic & Recreation Supervisor	1	78,528	52,291	130,819								
Aquatic & Recreation Supervisor	1	71,733	41,058	112,791					100%	112,791		
Aquatic Exercise Instructor	0.5	16,380	20,481	36,861								
Aquatic Park Shift Coordinator	0.91	27,348	26,088	53,436			30%	16,031				
Building Maintenance Sp. Sr.	1	59,856	44,094	103,950			15%	15,593			60%	62,370
Cafeteria Cook, Senior	0.88	28,455	34,135	62,590								
Human Services Assistant	0.8	37,888	29,690	67,578							50%	33,789
Human Services Coordinator 1	1	50,950	40,414	91,364							59%	53,905
Human Services Coordinator 2	1	65,880	28,692	94,572							100%	94,572
Human Services Supervisor	1	73,296	51,489	124,785							50%	62,393
Marketing Program Specialist	1	72,372	46,998	119,370								
Park & Rec Program Coordinator	1	54,293	42,103	96,396			100%	96,396				
Park & Rec Program Coordinator	1	48,379	31,501	79,880								
Park & Rec Program Coordinator	1	57,072	26,004	83,076			30%	24,923	20%	16,615		
Park & Rec Program Coordinator	1	56,957	42,918	99,875					100%	99,875		
Park & Rec Program- Sports	1	48,942	39,660	88,602					100%	88,602		
Park Maintenance Coordinator	1	59,856	44,064	103,920	100%	103,920						
Park Maintenance Specialist	1	49,668	33,468	83,136	100%	83,136						
Park Maintenance Specialist	1	49,668	39,882	89,550	100%	89,550						
Park Maintenance Specialist	1	49,668	41,502	91,170	100%	91,170						
Park Maintenance Specialist	1	45,154	21,762	66,916	100%	66,916						
Park Maintenance Specialist	1	49,668	39,882	89,550	100%	89,550						
Park Maintenance Supervisor	1	82,464	55,104	137,568	100%	137,568						
Parks Manager	1	108,620	60,584	169,204	14%	23,689						
Planner, Senior	1	79,476	49,656	129,132								
Program Aide 2	1	42,960	37,290	80,250								
Service Maintenance Worker	0.73	21,732	14,508	36,240	14%	4,892						
Total Regular Employees	32.43	\$ 1,918,559	\$ 1,262,017	\$ 3,180,576		\$ 726,317		\$ 216,262		\$ 371,294		\$ 441,207
Temp and Part-time Personnel	43.35	1,163,017	294,604	1,457,621		206,110		58,323		307,740		54,202
Administration (Workers-comp)			15	15		-		-		-		-
Other Fringe Benefits			186,409	186,409		36,172		11,576		18,582		20,989
(including Vacation buyout, Health adjustments, Workers-comp, and Unemployment)												
Total Personnel Services	75.78			\$ 4,824,621		\$ 968,599		\$ 286,161		\$ 697,616		\$ 516,398

**North Clackamas Parks and Recreation District
Personnel Services Summary
Fiscal Year 2015/2016**

Position Description	Aquatic Park		Marketing		Planning		Natural Resources		Nutrition		Transportation	
	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Accountant 1	24%	\$ 17,480	5%	\$ 3,642	8%	\$ 5,827	5%	\$ 3,642	6%	\$ 4,370	3%	\$ 2,185
Accountant 2	24%	21,712	5%	4,523	8%	7,237	5%	4,523	6%	5,428	3%	2,714
Administrative Analyst 2							100%	94,818				
Administrative Assistant											20%	13,123
Administrative Assistant												
Aquatic & Recreation Manager	50%	80,454										
Aquatic & Recreation Supervisor	100%	99,480										
Aquatic & Recreation Supervisor	100%	130,819										
Aquatic & Recreation Supervisor												
Aquatic Exercise Instructor	100%	36,861										
Aquatic Park Shift Coordinator	70%	37,405										
Building Maintenance Sp. Sr.									20%	20,790	5%	5,198
Cafeteria Cook, Senior									100%	62,590		
Human Services Assistant									35%	23,652	15%	10,137
Human Services Coordinator 1									41%	37,459		
Human Services Coordinator 2												
Human Services Supervisor									35%	43,675	15%	18,718
Marketing Program Specialist			100%	119,370								
Park & Rec Program Coordinator												
Park & Rec Program Coordinator							100%	79,880				
Park & Rec Program Coordinator	50%	41,538										
Park & Rec Program Coordinator												
Park & Rec Program- Sports												
Park Maintenance Coordinator												
Park Maintenance Specialist												
Park Maintenance Specialist												
Park Maintenance Specialist												
Park Maintenance Specialist												
Park Maintenance Specialist												
Park Maintenance Supervisor												
Parks Manager			11%	18,612	64%	108,291	11%	18,612				
Planner, Senior					100%	129,132						
Program Aide 2									100%	80,250		
Service Maintenance Worker	87%	31,348										
Total Regular Employees		\$ 497,097		\$ 146,148		\$ 250,487		\$ 201,476		\$ 278,214		\$ 52,074
Temp and Part-time Personnel		541,488		46,729		54,885		66,009		51,979		70,156
		-		-		-		-		-		-
Other Fringe Benefits		32,475		9,742		8,322		23,202		19,085		6,266
(including Vacation buyout, Health adjustments, Workers-comp, and Unemployment)												
Total Personnel Services		\$ 1,071,060		\$ 202,619		\$ 313,694		\$ 290,687		\$ 349,278		\$ 128,496

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Clackamas County
North Clackamas Parks and Recreation District
Fiscal Year 2015/2016 Debt Schedule

2008 Full Faith & Credit Obligation					2010 Full Faith & Credit Refunding					Summary				
Amount: \$8,000,000					Amount: \$5,660,000					All Debt				
Fund 383					Fund 382									
Interest Rates - 3.00 - 4.00%					Interest Rates - 2.00 - 4.00%									
Payment Dates - December & June					Payment Dates - September & March									
Hoodview Park					North Clackamas Aquatic Park *									
Year	Principal	Interest	Total		Year	Principal	Interest	Total		Year	Principal	Interest	Total	
FY 15/16	\$ 355,000	\$ 210,207	\$ 565,207		FY 15/16	\$ 350,000	\$ 146,300	\$ 496,300		FY 15/16	\$ 705,000	\$ 356,507	\$ 1,061,507	
FY 16/17	\$ 365,000	\$ 198,507	\$ 563,507		FY 16/17	\$ 355,000	\$ 136,675	\$ 491,675		FY 16/17	\$ 720,000	\$ 335,182	\$ 1,055,182	
FY 17/18	\$ 380,000	\$ 186,306	\$ 566,306		FY 17/18	\$ 370,000	\$ 126,025	\$ 496,025		FY 17/18	\$ 750,000	\$ 312,331	\$ 1,062,331	
FY 18/19	\$ 395,000	\$ 173,321	\$ 568,321		FY 18/19	\$ 380,000	\$ 114,925	\$ 494,925		FY 18/19	\$ 775,000	\$ 288,246	\$ 1,063,246	
FY 19/20	\$ 410,000	\$ 159,431	\$ 569,431		FY 19/20	\$ 395,000	\$ 101,625	\$ 496,625		FY 19/20	\$ 805,000	\$ 261,056	\$ 1,066,056	
FY 20/21	\$ 430,000	\$ 144,516	\$ 574,516		FY 20/21	\$ 405,000	\$ 87,800	\$ 492,800		FY 20/21	\$ 835,000	\$ 232,316	\$ 1,067,316	
FY 21/22	\$ 445,000	\$ 128,543	\$ 573,543		FY 21/22	\$ 420,000	\$ 71,600	\$ 491,600		FY 21/22	\$ 865,000	\$ 200,143	\$ 1,065,143	
FY 22/23	\$ 465,000	\$ 111,591	\$ 576,591		FY 22/23	\$ 440,000	\$ 54,800	\$ 494,800		FY 22/23	\$ 905,000	\$ 166,391	\$ 1,071,391	
FY 23/24	\$ 485,000	\$ 93,657	\$ 578,657		FY 23/24	\$ 455,000	\$ 37,200	\$ 492,200		FY 23/24	\$ 940,000	\$ 130,857	\$ 1,070,857	
FY 24/25	\$ 505,000	\$ 74,721	\$ 579,721		FY 24/25	\$ 475,000	\$ 19,000	\$ 494,000		FY 24/25	\$ 980,000	\$ 93,721	\$ 1,073,721	
FY 25/26	\$ 525,000	\$ 54,763	\$ 579,763							FY 25/26	\$ 525,000	\$ 54,763	\$ 579,763	
FY 26/27	\$ 550,000	\$ 33,663	\$ 583,663							FY 26/27	\$ 550,000	\$ 33,663	\$ 583,663	
FY 27/28	\$ 570,000	\$ 11,400	\$ 581,400							FY 27/28	\$ 570,000	\$ 11,400	\$ 581,400	
	\$ 5,880,000	\$ 1,580,626	\$ 7,460,626			\$ 4,045,000	\$ 895,950	\$ 4,940,950			\$ 9,925,000	\$ 2,476,576	\$ 12,401,576	

* 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.

A public meeting of the Clackamas County Board of Commissioners acting as the governing body of North Clackamas Parks & Recreation District (NCPRD) will be held on June 25, 2015 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, 2015 as approved by the North Clackamas Parks & Recreation District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 150 Beavercreek Road, Oregon City, Oregon, between the hours of 8:00 a.m. and 5:00 p.m. or online at ncprd.com/financial-information. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Tracy Grambusch

Telephone: 503-742-4368

Email: tgrambusch@clackamas.us**FINANCIAL SUMMARY - RESOURCES**

TOTAL OF ALL FUNDS	Actual Amount 2013/2014	Adopted Budget This Year 2014/2015	Approved Budget Next Year 2015/2016
Beginning Fund Balance/Net Working Capital	10,017,643	11,826,022	14,601,971
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	3,700,552	4,198,179	4,592,895
Federal, State and all Other Grants, Gifts, Allocations and Donations	1,246,443	1,537,240	1,888,929
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	2,172,314	11,742,031	14,610,152
All Other Resources Except Current Year Property Taxes	264,197	214,965	385,005
Current Year Property Taxes Estimated to be Received	5,779,703	5,970,741	6,171,872
Total Resources	23,180,852	35,489,178	42,250,824

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	0	0	0
Materials and Services	7,400,245	9,014,727	8,455,222
Capital Outlay	993,114	10,348,403	14,682,013
Debt Service	1,058,638	1,062,000	1,062,300
Interfund Transfers	2,172,314	11,742,031	14,610,152
Contingencies	0	2,863,367	2,920,992
Special Payments	0	248,625	271,082
Unappropriated Ending Balance and Reserved for Future Expenditure	11,556,541	210,025	249,063
Total Requirements	23,180,852	35,489,178	42,250,824

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	761,679	730,094	753,409
Parks Maintenance	1,638,274	1,735,772	1,497,519
Recreation	976,815	475,240	444,430
Sports	0	1,053,908	1,109,751
Milwaukie Center	574,295	711,557	723,735
Aquatic Park	1,735,869	2,014,148	1,959,163
Marketing & Communications	288,766	420,418	373,789
Planning	487,278	655,167	400,610
Natural Resources	240,945	382,237	412,611
Nutrition and Transportation Fund			
Nutrition	487,778	538,248	492,966
Transportation	184,334	209,301	182,739
Debt Service Funds	1,059,338	1,063,500	1,063,800
Capital Projects Fund	870,862	8,700,793	12,482,925
Capital Asset Replacement Fund	145,764	1,734,747	2,274,088
Not Allocated to Organizational Unit or Program	13,728,855	15,064,048	18,079,289
Total Requirements	23,180,852	35,489,178	42,250,824
Total FTE	0	0	0

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

Effective November 29, 2014 Ordinance 06-2014 was approved requiring that both zone-specific SDC's and District-wide SDC's be deposited in the Zone Trust Accounts. The District-wide SDC fund has been closed and has no proposed budget for fiscal year 2015/2016.

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2013/2014	Rate or Amount Imposed This Year 2014/2015	Rate or Amount Approved Next Year 2015/2016
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	\$9,925,000	\$0
Other Borrowings	\$0	\$0
Total	\$9,925,000	\$0

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

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

To assessor of Clackamas County

FORM LB-50
2015-2016

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

☐ Check here if this is an amended form.

North Clackamas Parks & Recreation District				
The _____ has the responsibility and authority to place the following property tax, fee, charge or assessment				
on the tax roll of _____ County. The property tax, fee, charge or assessment is categorized as stated by this form.				
150 Beavercreek Road		Oregon City	OR	97045
Mailing Address of District		City	State	ZIP code
Laura Zentner		NCPRD Business Operations Director	503-742-4351	July 2, 2015
Contact Person		Title	Daytime Telephone	Date
				lzentner@clackamas.us
				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: TAXES TO BE IMPOSED

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

PART II: RATE LIMIT CERTIFICATION

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

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

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

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES

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

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

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



NORTH CLACKAMAS PARKS AND RECREATION DISTRICT
Development Services Building
150 Beavercreek Road
Oregon City, OR 97045

June 25, 2015

Board of County Commissioners
Clackamas County

Members of the Board:

**Approval of a Resolution for North Clackamas Parks & Recreation District
Adopting a 2015/2016 Fiscal Year Budget, Making Appropriations and
Imposing and Categorizing Taxes for the Period of July 1, 2015 through June 30, 2016**

Purpose/Outcome	Adoption of Fiscal Year (FY) 2015/2016 budget for North Clackamas Parks & Recreation District (NCPRD)
Dollar Amount and Fiscal Impact	North Clackamas Parks & Recreation District FY 2015/2016 budget in the amount of \$42,250,824
Funding Source	Property taxes, System Development Charges, fees, grants, donations, etc.
Safety Impact	N/A
Duration	July 1, 2015 through June 30, 2016
Previous Board Action/Review	April 8, 2015 - NCPRD District Advisory Board recommended forwarding budget to NCPRD budget committee for approval. June 1, 2015 - NCPRD Budget Committee approved the FY 2015/2016 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 fiscal year 2015/2016.

This resolution will establish a budget for North Clackamas Parks and Recreation District in the amount of **\$42,250,824**.

RECOMMENDATION:

Staff respectfully recommends adoption of the attached resolution as presented.

Respectfully submitted,

A handwritten signature in black ink that reads "Laura Zentner".

Laura Zentner, CPA
NCPRD Business Operations 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 2015/2016 FISCAL YEAR BUDGET, MAKING
APPROPRIATIONS AND IMPOSING AND
CATEGORIZING TAXES FOR THE PERIOD
OF JULY 1, 2015 THROUGH JUNE 30, 2016

Resolution No. **2015- 68**

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, 2015 through June 30, 2016, 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 17, 2015; 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 2015/2016 in the amount of **\$42,250,824** and establishes appropriations as shown in the attached Exhibit A, which by this reference is made a part of this resolution.

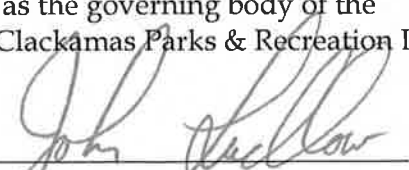
The following ad valorem property taxes are hereby imposed for tax year 2015/2016 upon the assessed value of all taxable property within the District and categorized for purposes of Article XI section 11b as subject to General Government Limitation:

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

ADOPTED this 25th day of June, 2015

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 2015/2016
Exhibit A

General Fund

Administration Division	\$ 753,409
Parks Maintenance Division	\$ 1,497,519
Recreation Division	\$ 444,430
Sports Division	\$ 1,109,751
Milwaukie Center Division	\$ 723,735
Aquatic Park Division	\$ 1,959,163
Marketing & Communications	\$ 373,789
Planning Division	\$ 400,610
Natural Resources	\$ 412,611
Non-departmental	
Special Payments	\$ 266,082
Transfers to Other Funds	\$ 1,442,809
Contingency	\$ 2,341,068
	<u>\$ 11,724,976</u>

Nutrition & Transportation Fund

Nutrition Division	\$ 492,966
Transportation Division	\$ 182,739
Non-departmental	
Special Payments	\$ 5,000
Transfers to Other Funds	\$ 24,670
Contingency	\$ 229,924
	<u>\$ 935,299</u>

System Development Charge Zone 1 Fund

Materials and Services	\$ 18,000
Transfers to Other Funds	\$ 1,059,089
	<u>\$ 1,077,089</u>

System Development Charge Zone 2 Fund

Materials and Services	\$ 5,000
Transfers to Other Funds	\$ 821,251
	<u>\$ 826,251</u>

System Development Charge Zone 3 Fund

Materials and Services	\$ 5,000
Transfers to Other Funds	\$ 9,633,819
	<u>\$ 9,638,819</u>

Debt Service Fund - Series 2010

Materials and Services	\$ 500
Debt Service	\$ 496,300
Reserve (Unappropriated)	\$ 107,760
	<u>\$ 604,560</u>

Debt Service Fund - Series 2008

Materials and Services	\$ 1,000
Debt Service	\$ 566,000
Reserve (Unappropriated)	\$ 141,303
	<u>\$ 708,303</u>

Capital Projects Fund

Materials and Services	\$ 30,000
Capital Outlay	\$ 12,452,925
Transfers to Other Funds	\$ 1,466,514
	<u>\$ 13,949,439</u>

Fixed Asset Replacement

Materials and Services	\$ 45,000
Capital Outlay	\$ 2,229,088
Transfers to Other Funds	\$ 162,000
Contingency	\$ 350,000
	<u>\$ 2,786,088</u>

Grand Total	<u>\$ 42,250,824</u>
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Total Appropriated	\$ 42,001,761
Total Unappropriated	\$ 249,063
	<u>\$ 42,250,824</u>