

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Clackamas County Board of Commissioners, sitting as the Board of the North Clackamas Parks & Recreation District, will be held on June 30, 2022 at 10:00 a.m. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2022, as approved by the North Clackamas Parks & Recreation District Budget Committee.

The Board of County Commissioners is holding meetings virtually, by Zoom, and in-person, in the Public Service Building, located at 2051 Kaen Road, Oregon City. All residents are invited to join and provide comments live by going to the following link: https://clackamascounty.zoom.us/webinar/register/WN_pVtSEzPuS7CYmEt1qnmC9A. Alternatively, anyone can email a comment to BCC@clackamas.us, to be admitted into the record during the Citizen Communication portion of the meeting. Be sure to include your name and area when you email. Written communications submitted will be added to the record, but will not be read aloud during the Citizen Communication portion of the meeting.

A summary of the budget is presented below. A copy of the budget may be inspected online at <http://www.clackamas.us/budget/>, or by emailing for a viewing request. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same used the preceding year.

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| FINANCIAL SUMMARY - RESOURCES | | | |
|---|------------------------------------|---|--|
| TOTAL OF ALL FUNDS | Actual Amount 2020-2021 | Adopted Budget This Year 2021-2022 | Approved Budget Next Year 2022-2023 |
| Beginning Fund Balance/Net Working Capital | 23,965,528 | 22,606,355 | 29,624,415 |
| Fees, Licenses, Permits, Fines, Assessments & Other Service Charges | 2,364,661 | 2,314,602 | 2,517,300 |
| Federal, State & all Other Grants, Gifts, Allocations & Donations | 1,382,928 | 1,518,550 | 2,188,150 |
| Revenue from Bonds and Other Debt | - | - | - |
| Interfund Transfers / Internal Service Reimbursements | 827,947 | 4,799,216 | 13,052,626 |
| All Other Resources Except Current Year Property Taxes | 460,490 | 762,477 | 536,550 |
| Current Year Property Taxes Estimated to be Received | 6,483,805 | 6,351,743 | 7,016,900 |
| Total Resources | 35,485,359 | 38,352,943 | 54,935,941 |

| FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION | | | |
|---|-------------------|-------------------|-------------------|
| Personnel Services | - | - | - |
| Materials and Services | 7,365,725 | 10,754,864 | 10,628,039 |
| Capital Outlay | 773,886 | 17,403,176 | 14,459,604 |
| Debt Service | - | - | - |
| Interfund Transfers | 827,947 | 4,799,216 | 13,052,626 |
| Contingencies | - | 5,393,687 | 2,373,670 |
| Special Payments | 25,578 | 2,000 | - |
| Unappropriated Ending Balance and Reserved for Future Expenditure | 26,492,223 | - | 14,422,002 |
| Total Requirements | 35,485,359 | 38,352,943 | 54,935,941 |

| 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 | | | |
| NCPRD Administration | 890,368 | 726,090 | 198,180 |
| Marketing & Communication | 320,318 | 556,586 | 554,705 |
| Recreation | 360,774 | 867,911 | 920,063 |
| Aquatic Park | 1,263,811 | 1,852,168 | 1,790,462 |
| Sports | 929,826 | 1,289,617 | 1,390,138 |
| Social Services | 717,650 | 371,045 | 682,094 |
| Nutrition | 630,599 | 715,990 | 594,980 |
| Transportation | 73,947 | 242,247 | 148,507 |
| Parks & Facility Maintenance | 1,583,170 | 2,590,432 | 2,803,268 |
| Natural Areas | 484,160 | 588,038 | 609,627 |
| Planning | 387,652 | 770,740 | 814,015 |
| Service Development Charges Fund - Zone 1 | 19,063 | 1,752,923 | 21,000 |
| Service Development Charges Fund - Zone 2 | 4,723 | 486,942 | 8,000 |
| Service Development Charges Fund - Zone 3 | 1,257 | 2,529,267 | 8,000 |
| Capital Asset Fund | | | |
| Capital Improvement Projects | 710,938 | 9,525,484 | 12,869,010 |
| Capital Repair & Replacement | 66,407 | 3,294,560 | 1,675,594 |
| Not Allocated to Organizational Unit or Program | 27,040,696 | 10,192,903 | 29,848,298 |
| Total Requirements | 35,485,359 | 38,352,943 | 54,935,941 |
| Total FTE | 0 | 0 | 0 |

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

NCPRD separated from the Business and Community Services department in FY 21-22 and became a stand-alone department of Clackamas County. A new line of business was developed for the new department in FY 22-23 for uniformity and consistency between Clackamas County and its component units. Eight (8) capital projects are planned for FY 22-23, resulting in an increase in budget from FY 21-22 to the Capital Projects Fund. For FY 22-23, NCPRD is budgeting for only those capital projects identified and leaving the remaining balance in a reserve account. NCPRD continues to remain debt free; no debt was budgeted for FY 22-23. Personnel Services are contracted through Clackamas County, and expenses are budgeted in Materials Services in the NCPRD budget. FTE is counted by Clackamas County.

| PROPERTY TAX LEVIES | | | |
|--|---|---|--|
| | Rate or Amount Imposed 2020-2021 | Rate or Amount Imposed This Year 2021-2022 | Rate or Amount Approved Next Year 2022-2023 |
| Permanent Rate Levy (rate limit .5382 per \$1,000) | .5382 | .5382 | .5382 |
| Local Option Levy | | | |
| Levy For General Obligation Bonds | | | |

| STATEMENT OF INDEBTEDNESS | | |
|----------------------------------|-------------------|-------------------------------|
| | on July 1, | Not Incurred on July 1 |
| General Obligation Bonds | \$0 | \$0 |
| Other Bonds | \$0 | \$0 |
| Other Borrowings | \$0 | \$0 |
| Total | \$0 | \$0 |

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